



**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Board of Trustees  
Cuyahoga County District Board of Health  
Cuyahoga County  
1375 Euclid Avenue, 5<sup>th</sup> Floor  
Cleveland, Ohio 44115

We have audited the accompanying financial statements of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio (the District) as of and for the year ended December 31, 2001. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio as of December 31, 2001, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2002 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the financial statements of the District, taken as a whole. The accompanying schedule of federal awards expenditures is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Trustees, and federal awarding agencies and pass-through entities and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

May 15, 2002

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - ALL  
GOVERNMENTAL FUND TYPES - FOR THE YEAR ENDED DECEMBER 31, 2001**

	General	Special Revenue	Memorandum only Total
Cash Receipts:			
City, Village, and Township Revenue	\$2,430,858		\$2,430,858
Permits - Environmental Division	859,625		859,625
Fees - Environmental Division	437,353		437,353
Licenses - Environmental Division	1,475,655		1,475,655
Contractual Services - Nursing Division	1,155,543		1,155,543
Grants - Federal and Private	466,615	\$3,605,048	4,071,663
Charges for Services	670,056		670,056
Other Intergovernmental	420,528		420,528
Reimbursements	812		812
Miscellaneous	164,645	55	164,700
<b>Total Receipts:</b>	<b>8,081,690</b>	<b>3,605,103</b>	<b>11,686,793</b>
Cash Disbursements:			
Salaries	5,144,083		5,144,083
Public Employee's Retirement and Other Benefits	745,522		745,522
Flex Benefits	542,250		542,250
Unemployment Compensation	6,445		6,445
Workmen's Compensation	45,057		45,057
Supplies	123,960		123,960
Equipment	137,168		137,168
Contracts/Services	215,632		215,632
Travel and Expenses	150,732		150,732
Advertising and Printing	72,019		72,019
Project Expenditures - Federal and Private		3,773,427	3,773,427
Statutory Administrative Fees	206,063		206,063
Miscellaneous	139,335		139,335
<b>Total Disbursements:</b>	<b>7,528,266</b>	<b>3,773,427</b>	<b>11,301,693</b>
<b>Total Receipts over(under) disbursements</b>	<b>553,424</b>	<b>(168,324)</b>	<b>385,100</b>
Other Financing Sources/(Uses):			
Transfers-in		4,350	4,350
Transfers-out	(4,350)		(4,350)
<b>Total Other financing sources/(uses)</b>	<b>(4,350)</b>	<b>4,350</b>	<b>0</b>
<b>Total receipts and other financing sources over/(under) total     expenditures and other financing uses</b>	<b>549,074</b>	<b>(163,974)</b>	<b>385,100</b>
Fund cash balances, January 1, 2001	\$3,674,702	\$227,410	\$3,902,112
Fund cash balances, December 31, 2001	<b>\$4,223,776</b>	<b>\$63,436</b>	<b>\$4,287,212</b>
Reserve for encumbrances, December 31, 2001	<b>\$920</b>	<b>\$0</b>	<b>\$920</b>

The notes to the financial statements are an integral part of this statement.

CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCE - AGENCY FUND - FOR  
THE YEAR ENDED DECEMBER 31, 2001

	<u>Agency</u>
REVENUES:	
Nursing Division Immunizations	<u>\$159,062</u>
Total Operating Cash Receipts	<u>159,062</u>
EXPENSES:	
NCB Account	<u>149,785</u>
Total Operating Cash Expenses	<u>149,785</u>
Excess of revenues over/(under) expenses before interfund transfers	9,277
Transfers-in	<u>0</u>
Net revenues over/(under) expenses	9,277
Fund cash balance, January 1, 2001	<u>\$1,013,004</u>
Fund cash balance, December 31, 2001	<u><u>\$1,022,281</u></u>

The notes to the financial statements are an integral part of this statement.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 20001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District administers and enforces, within its jurisdiction, all public health and sanitation laws of the State of Ohio. The District provides public health services for the prevention or restriction of disease. In addition to the required programs, the District adopts regulations and provides programs to enable residents of the District to live in a healthy and environmentally safe community. The District is comprised of 35 cities, 19 villages and two townships within Cuyahoga County representing 815,000 residents. The five member Board of Trustees is appointed by the District advisory council which consists of the President of the Board of County Commissioners, the chief executive of each municipal corporation not constituting a city health district and the chairman of the board of township trustees of each township. The District appoints the health commissioner and can hire and fix compensation of employees. The District is dependent upon the County to provide facilities and legal counsel and act as custodian for its funds. The budget is approved by the District which is responsible for fiscal management through its authority to enter into contracts and prepare financial reports. The District is not part of the reporting entity of the County of Cuyahoga.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash**

As required by the Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those restricted by law or contract or to be accounted for in another fund.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

*Breast and Cervical Cancer Grant Fund* - This fund is used to account for federal grants for the prevention of breast and cervical cancer.

*Preventative Health Grant Fund* - This fund is used to account for federal grants for providing nutrition and physical education to families and children utilizing day care centers and elementary schools.

*Lead Based Paint Hazard Control in Housing Fund* - This fund is used account for the encouragement of effective action to prevent childhood lead poisoning by establishing a workable framework for lead-based paint hazard identification and control.

*Immunization Action Plan* – This fund is used to account for the reduction and ultimate elimination of vaccine preventable diseases.

**3. Agency Fund**

The fund for which the District is acting in an agency capacity is classified as an Agency Fund. The District has the following significant Agency Fund:

*National City Bank Account (Agency Fund)* – This fund is used to account for immunization shots administered by the District's Division of Nursing.

**E. Budgetary Process**

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) should not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission also approves the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County budget Commission also approves estimated resources.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**3. Encumbrances**

The District reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2001 budgetary activity appears in Note 2.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under District's basis of accounting.

**H. Total Columns**

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

**2. EQUITY IN POOLED CASH**

As required by Ohio Revised Code, the Cuyahoga County Auditor is the fiscal agent of the District. The District's cash pool, used by all funds, is deposited with the Cuyahoga County Treasurer. The cash pool is commingled with Cuyahoga County's cash and investment pool and is not identifiable as to demand deposits or investments. All collections are remitted to the Cuyahoga County Treasurer for deposit and all disbursements are made by warrants prepared by the Cuyahoga County Auditor drawn on deposits held in the name of Cuyahoga County. GASB 3 requirements for the County of Cuyahoga are presented in the December 31, 2001 Comprehensive Annual Financial Report. The fund balances are expressed in cash equivalents. Cash equivalents are available for immediate expenditure or liquid investments which are immediately marketable, have negligible credit risk, and mature within three months. The carrying amount of cash on deposit with the Cuyahoga County Treasurer at December 31, 2001 was \$5,292,767. The District also had a fully collateralized immunization checking account with a year-end balance of \$22,281 and petty cash amounting to \$650.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2001 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$8,047,648	\$8,081,690	\$34,042
Special Revenue	3,736,568	3,609,453	(127,115)
Total	\$11,784,216	\$11,691,143	(\$93,073)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$11,472,423	\$7,533,536	\$3,938,887
Special Revenue	10,613,436	3,773,427	6,840,009
Total	\$22,085,859	\$11,306,963	\$10,778,896

**4. SUBDIVISION REVENUE**

The cities, villages and townships that receive services from the District contribute to the operations of the District. The County Auditor assesses each subdivision its share of the operating cost, which is calculated by the District, through property tax collections. When the County Auditor disburses property tax to the subdivision, the appropriate deduction is made on the subdivision settlement and transmitted to the District.

**5. RETIREMENT SYSTEM**

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a state operated cost-sharing, multiple-employer public employee retirement system. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to vested employees who are eligible to retire based upon years of service.

Contribution rates are prescribed by the Ohio Revised Code. For 2001, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 2001.

**6. RISK MANAGEMENT**

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

The District provides health insurance and dental and vision coverage to full-time employees through a private carrier.

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**CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

<b>Federal Grantor/ Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Number</b>	<b>Expenditures</b>
<b>U.S. Department of Health and Human Services</b>			
<i>Passed Through the Ohio Department of Health:</i>			
94/95 Lead Poisoning Prevention Program	93.197	418-B	\$8,333
01/02 CDC Lead Program	93.197	18-1-001-1-BD-02	9,564
Total CFDA			<u>17,897</u>
1995 Indoor Radon Grant	66.032	418-J	5,415
1998 Indoor Radon Grant	66.032	418-J	1,614
Total CFDA			<u>7,029</u>
1997 Five-A-Day Nutrition Program	93.991	418-K	623
1997 Preventative Health and Health Services Block Grant	93.991	418-M	2,578
2000 Preventative Health and Health Services Block Grant	93.991	18-1-01-P-BP-387	164
2001 Cardiovascular	93.991	18-1-001-2-ED-01	226,772
Total CFDA			<u>230,137</u>
98/99 Options Regional Referral Program	93.994	418-N & 418-O	343
99/00 Options Regional Referral Program	93.994	18-1-01-F-BL-00	280
00/01 Options Regional Referral Program	93.994	18-1-01-F-BL-01	62,988
01/02 Options Regional Referral Program	93.994	18-1-001-1-BL-02	49,441
Total CFDA			<u>113,052</u>
00/01 Breast and Cervical Cancer Grant	93.919	18-1-01-P-AE-392	140,465
01/02 Breast and Cervical Cancer Grant	93.919	18-1-001-2-AE-02	58,066
Total CFDA			<u>198,531</u>
99/00 Investigations and Technical Assistance (Tobacco Prevention)	93.283	18-1-01-P-CJ-392	301
00/01 Investigations and Technical Assistance (Tobacco Prevention)	93.283	18-1-01-P-CJ-392	21,123
01/02 Investigations and Technical Assistance (Tobacco Prevention)	93.283	18-1-001-2-CJ-01	36,654
Total CFDA			<u>58,078</u>
2000 Preventive Services: STD Control Grant	93.977	18-1-01-P-BX-392	30,928
2001 Preventive Services: STD Control Grant	93.977	18-1-001-2-BX-02	132,488
Total CFDA			<u>163,416</u>
2000 Immunization Grant (Immunization Action Plan)	93.268	18-1-01-P-AZ-392	81,837
2001 Immunization Grant (Immunization Action Plan)	93.268	18-1-001-2-AZ-01	344,860
Total CFDA			<u>426,697</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>1,214,837</b>

**CUYAHOGA COUNTY BOARD OF HEALTH**  
**CUYAHOGA COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

<b>Federal Grantor/ Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Number</b>	<b>Expenditures</b>
<b>U.S. Department of Housing and Urban Development</b>			
<i>Passed Through the Ohio Department of Housing and Urban Development:</i>			
1998 Lead-Based Paint H.C. In Housing	14.900	OHLHC0099-98	836,305
<i>Passed Through the Cuyahoga County Department of Development</i>			
Mold and Moisture (Lead Based Paint H. C. in Housing)	14.900	N/A	<u>256,006</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>1,092,311</b>
<b>U.S. Environmental Protection Agency</b>			
<i>Direct Program</i>			
99/00 Environmental Tobacco Smoke	66.606	X-97502901-0	<u>6,466</u>
<b>Total U.S. Environmental Protection Agency</b>			<u><b>6,466</b></u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u><b>\$2,313,614</b></u>

The Notes to the Schedule of Federal Awards Expenditures are an integral part of this schedule.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2001**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE B – SUBRECIPIENTS**

The District passes-through certain Federal assistance received from the Ohio Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the District records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the District is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

N/A - Not available

CFDA - Catalog of Federal Domestic Assistance

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Cuyahoga County District Board of Health  
Cuyahoga County  
1375 Euclid Avenue, 5<sup>th</sup> Floor  
Cleveland, Ohio 44115

We have audited the accompanying financial statements of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) as of and for the year ended December 31, 2001, and have issued our report thereon dated May 15, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 15, 2002.

Cuyahoga County District Board of Health  
Cuyahoga County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of management, the Board of Trustees, and federal awarding agencies and pass-through entities and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

May 15, 2002



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Trustees  
Cuyahoga County District Board of Health  
Cuyahoga County  
1375 Euclid Avenue, 5<sup>th</sup> Floor  
Cleveland, Ohio 44115

To Members of the Board:

**Compliance**

We have audited the compliance of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

**Internal Control Over Compliance**

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Cuyahoga County District Board of Health  
Cuyahoga County  
Report on Compliance with Requirements Applicable to Major Federal  
Programs and Internal Control Over Compliance in Accordance with  
OMB Circular A-133  
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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 15, 2002.

This report is intended solely for the information and use of management, the Board of Trustees, and federal awarding agencies and pass-through entities and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

May 15, 2002

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH  
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Immunization Grant (Immunization Action Plan), CFDA# 93.268 Breast and Cervical Cancer Grant, CFDA #93.919
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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800-282-0370  
Facsimile 614-466-4490

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 9, 2002**