



**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

General Health District
Tuscarawas County
897 East Iron Avenue
Dover, Ohio 44622

To the Executive Director and District Board of Health:

We have audited the accompanying financial statements of the General Health District, Tuscarawas 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 General Health District 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 July 30, 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 Receipts and Expenditures of Federal Awards 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 the audit committee, management, the District Board of Health 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

July 30, 2002

**GENERAL HEALTH DISTRICT
TUSCARAWAS 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**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Local Taxes	\$799,695	\$0	\$25,000	\$824,695
Contracts		127,664		127,664
Intergovernmental	346,783	1,141,339		1,488,122
Charges for Services	260,641	84,583		345,224
Fees, Licenses and Permits	13	232,712		232,725
Other	29,486	47,440		76,926
Total Cash Receipts	1,436,618	1,633,738	25,000	3,095,356
Cash Disbursements:				
Current:				
Personnel	1,003,631	1,202,823		2,206,454
Travel / Conferences	10,660	32,701		43,361
Supplies	98,943	116,738	28,392	244,073
Rentals		7,265		7,265
Contract Services	265,269	172,965		438,234
Remittance to State of Ohio	12,756	21,640		34,396
Other	6,571	4,786		11,357
Equipment	9,180	38,735		47,915
Capital Improvements			17,448	17,448
Total Cash Disbursements	1,407,010	1,597,653	45,840	3,050,503
Total Cash Receipts Over/(Under) Cash Disbursements	29,608	36,085	(20,840)	44,853
Other Financing Receipts/(Disbursements):				
Transfers-In	5,638	34,729		40,367
Advances-In	21,000	32,500		53,500
Transfers-Out	(34,729)	(5,638)	0	(40,367)
Advances-Out	(32,500)	(21,000)	0	(53,500)
Total Other Financing Receipts/(Disbursements)	(40,591)	40,591	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(10,983)	76,676	(20,840)	44,853
Fund Cash Balances, January 1	56,351	397,653	58,963	512,967
Fund Cash Balances, December 31	\$45,368	\$474,329	\$38,123	\$557,820
Reserves for Encumbrances, December 31	\$26,449	\$15,561	\$1,300	\$43,310

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

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**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The General Health District, Tuscarawas County, (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 is directed by a seven-member appointed Board and an appointed Health Commissioner and Executive Director. The District's services include referrals to the Bureau of Crippled Children Services Program, communicable disease investigations, immunization clinics, tuberculosis screening, home visits and various licenses and permits including inspections, birth and death certificates and related services.

As health districts are structured in Ohio, the County Auditor and County Treasurer serve as fiscal officer and custodian of funds for the District, respectively. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments. As the custodian of public funds, the County Treasurer invests District monies held on deposit in the County Treasury.

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 Ohio Revised Code, the Tuscarawas 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.

**GENERAL HEALTH DISTRICT
TUSCARAWAS 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:

Women, Infants and Children (WIC) Grant Fund; Family Planning; Child and Family Health Services Grant Fund; Alcohol Program and Early Intervention Fund – These funds are used to account for receipts for federal and state grants.

Food Service Fund – This fund is used to account for food service licenses is issued.

Solid Waste Grant Fund – This fund is used to account for permits issued and grants from the Joint Solid Waste District.

3. Capital Projects Funds

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Permanent Improvement Fund is the District's only Capital Projects Fund.

E. Budgetary Process

The District is subject to budgetary provisions of Ohio Rev. Code Section 3709.28, as well as Sections 5705.28(C) (1) and 5705.41(D). Accordingly, an appropriation measure is adopted by the District on or before the first Monday of April in each year for the period January 1 to December 31 of the following year. The appropriation measure, together with the itemized estimate of the sources of revenue available to the District for the next fiscal year, is submitted to the County Auditor who in turn submits it to the County Budget Commission.

The appropriation measure controls expenditures by the District for the period January 1 to December 31 of the following year. Budgetary expenditures (that is disbursements plus encumbrances) may not exceed estimated resources. The District may, by resolution, transfer funds from one item, create new items and make additional appropriations, subject to the availability of funds.

F. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

Encumbrances are purchase orders, contracts and other commitments for the expenditure of monies that are recorded as the equivalent of expenditures on the budgetary basis to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Property, Plant and Equipment

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

H. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the District.

2. EQUITY IN POOLED CASH

The Tuscarawas County Auditor serves as fiscal agent for the District. The investment of County funds, including District funds, is determined by the Tuscarawas County Treasurer. The carrying amount of cash at December 31, 2001 was \$557,820 which was insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the County.

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	\$1,425,238	\$1,442,256	\$17,018
Special Revenue	1,762,450	1,668,467	(93,983)
Capital Projects	25,000	25,000	0
Total	\$3,212,688	\$3,135,723	(\$76,965)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,482,099	\$1,468,188	\$13,911
Special Revenue	2,159,585	1,618,852	540,733
Capital Projects	83,963	47,140	36,823
Total	\$3,725,647	\$3,134,180	\$591,467

**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

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

4. PROPERTY TAXES

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the County Commissioners. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

5. RETIREMENT SYSTEM

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also 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 through December 31, 2001. The District has paid all contributions required through December 31, 2001.

6. RISK MANAGEMENT

Commercial Insurance

The Tuscarawas County Commissioners and the District maintain comprehensive insurance. The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- building contents.

7. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

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

8. LEASE OBLIGATION

The District has a capital lease agreement for a copier system. The following is a schedule of the future minimum payments required as of December 31, 2001:

<u>Year</u>	<u>Obligation</u>
2002	\$20,508
2003	20,508
2004	20,508
2005	<u>15,381</u>
Total	<u>\$76,905</u>

These expenditures are reflected as program expenditures (Contract Services) in the General Fund; Special Revenue Women, Infants, and Children (WIC) Grant Fund; Special Revenue Family Planning Fund; and the Special Revenue Child and Family Health Services Grant Fund.

9. INSURANCE PURCHASING POOL

The District participates in a group rating plan for Workers' compensation through Tuscarawas County as established under Ohio Rev. Code Section 4123.29. The District paid \$39,187 to Tuscarawas County to participate in the pool in 2001.

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**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Cash Receipts	Cash Expenditures
U.S. Department of Agriculture					
<i>(Passed through Ohio Department of Health)</i>					
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	79-1-001-1-CL-01 79-1-001-1-CL-02	\$ 277,463 270,463	\$215,098 <u>75,000</u>	\$207,773 <u>69,905</u>
Total U.S. Department of Agriculture				290,098	277,678
U.S. Department of Health and Human Services					
<i>(Passed through Ohio Department of Health)</i>					
Preventive Health and Health Services Block Grant	93.991	79-1-001-P-BP-387	14,354	<u>0</u>	<u>84</u>
Maternal & Child Health Services Block Grant to the States (CFHS)	93.994	79-1-001-A1-01 79-1-001-A1-02	103,843 98,225	78,883 <u>24,402</u>	66,172 <u>31,259</u>
Total Maternal & Child Health Services Block Grant (CFHS)				103,285	97,431
Immunization Grants	93.268	79-1-001-P-AZ-142 79-1-001-2-AZ-01	26,818 20,000	6,184 <u>20,000</u>	4,434 <u>20,000</u>
Total Immunization Grants				26,184	24,434
Family Planning Services	93.217	79-1-001-1-01 79-1-001-1-02	47,530 63,208	5,720 <u>41,917</u>	0 <u>47,637</u>
Total Family Planning Services				47,637	47,637
Medical Assistance Program - CAFS	93.778	N/A	N/A	<u>43,604</u>	<u>43,604</u>
<i>(Passed through Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties)</i>					
Substance Abuse Prevention and Treatment Block Grant	93.959	2001-05 2002-05	153,591 117,916	153,591 <u>117,916</u>	153,591 <u>117,916</u>
Total Substance Abuse Prevention and Treatment Block Grant				271,507	271,507
Total U.S. Department of Health and Human Services				492,217	484,697
U.S. Department of Education					
<i>(Passed through the Ohio Department of Health)</i>					
Special Education Grants for Infants and Families with Disabilities	84.181	79-1-001-F-AN-01 79-1-001-F-AN-02	82,447 56,899	60,168 <u>0</u>	59,309 <u>24,312</u>
Total U.S. Department of Education				60,168	83,621
Total				<u>\$842,483</u>	<u>\$846,080</u>

The Notes to the Schedule of Receipts and Expenditures of Federal Awards is an integral part of this statement.

**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

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

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the District's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B – ACCOUNTING METHOD FOR EXPENDITURES

Federal funds were commingled with the local funds for the Substance Abuse Prevention and Treatment Block Grant, Maternal & Child Family Health Services Block Grant and Preventive Health Services Block Grant. It is assumed federal monies are expended first.

The Medicaid billed for 2001 was distributed by the Alcohol, Drug Addiction and Mental Health Services Board (Board). The District has a contract with this Board for 100% reimbursement of the contract rate for services provided to clients.



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

General Health District
Tuscarawas County
897 East Iron Avenue
Dover, Ohio 44622

To the Executive Director and District Board of Health:

We have audited the accompanying financial statements of the General Health District, Tuscarawas County, Ohio, (the District) as of and for the year ended December 31, 2001, and have issued our report thereon dated July 30, 2002. We conducted our audit in accordance with auditing standards generally accepted by 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*.

However, we noted a certain immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated July 30, 2002.

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 July 30, 2002.

General Health District
Tuscarawas County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, the District Board of Health, federal awarding agencies and pass-through entities, 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, sweeping initial "J" and a long, horizontal flourish extending to the right.

Jim Petro
Auditor of State

July 30, 2002



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

General Health District
Tuscarawas County
897 Easy Iron Avenue
Dover, Ohio 44622

To the Executive Director and District Board of Health:

Compliance

We have audited the compliance of the General Health District, Tuscarawas 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 its major federal program for the year ended December 31, 2001. The District's major federal program is 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 its major federal program 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 District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program 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.

General Health District
Tuscarawas County
Report of Independent Accountants on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance in Accordance with OMB Circular A-133
Page 2

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 other matters involving the internal the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the District in separate letter dated July 30, 2002.

This report is intended solely for the information and use of the audit committee, management, the District Board of Health, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

July 30, 2002

**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Special Supplemental Food Program for Women, Infants, and Children (WIC) CFDA # 93.994
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**GENERAL HEALTH DISTRICT
TUSCARAWAS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2000-61279-001	Ohio Rev. Code 5705.41 (D) requires District's fiscal officer to certify the availability of funds prior to any obligation. During 2000, the District did not certify the availability of funds prior to commitments being made for 30% of the expenditures tested.	No	Partially Corrected. 8% of the expenditures tested were not certified by the County Auditor prior to incurring the obligation. We have reported this matter to the District in a separate letter dated July 30, 2002.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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GENERAL HEALTH DISTRICT

TUSCARAWAS 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
SEPTEMBER 3, 2002**