



**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

**SINGLE AUDIT**

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



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

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**STATE OF OHIO**



**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Mansfield - Richland County Board of Health  
Richland County  
555 Lexington Avenue  
Mansfield, Ohio 44907

To Members of the Board:

We have audited the accompanying financial statements of the Mansfield - Richland County Board of Health, Richland County, (the Board of Health) as of and for the year ended December 31, 2001. These financial statements are the responsibility of the Board of Health'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 Board of Health 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 Board of Health 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 March 13, 2002 on our consideration of the Board of Health'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.

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, it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Mansfield - Richland County Board of Health  
Richland County  
Report of Independent Accountants  
Page 2

This report is intended solely for the information and use of the Audit Committee, management, the Board Members 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.

**Jim Petro**  
Auditor of State

March 13, 2002

**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND 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**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$1,996,419		\$1,996,419
Fees, Licenses, and Permits	470,355	\$769,933	1,240,288
State Subsidy	41,842	11,667	53,509
Contractual Services - Local	192,975	292,579	485,554
Grants - State	18,500	62,634	81,134
Grants - Federal		853,046	853,046
Miscellaneous	18,470	2,647	21,117
Total Cash Receipts	<u>2,738,561</u>	<u>1,992,506</u>	<u>4,731,067</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries	982,779	1,707,382	2,690,161
Supplies	120,244	90,959	211,203
Equipment	69,909	17,197	87,106
Building & Equipment Repairs	40,034		40,034
Contract Services	35,320	85,844	121,164
Travel & Training	39,760	43,735	83,495
Advertising & Printing	130,494	14,580	145,074
Professional Services	3,275	127,709	130,984
Legal Council	14,380		14,380
Vehicles	2,342		2,342
Audit	5,902		5,902
Utilities	72,064	29,797	101,861
Board Members	2,801		2,801
Fringe Benefits	332,053	513,865	845,918
Refunds	3,266	10,842	14,108
Other	51,991	29,229	81,220
Debt Service:			
Redemption of Principal	19,160		19,160
Interest and Fiscal Charges	19,160		19,160
Total Cash Disbursements	<u>1,944,934</u>	<u>2,671,139</u>	<u>4,616,073</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>793,627</u>	<u>(678,633)</u>	<u>114,994</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Sale of Fixed Assets	64		64
Transfers-In		586,805	586,805
Transfers-Out	(586,805)		(586,805)
Total Other Financing Receipts/(Disbursements)	<u>(586,741)</u>	<u>586,805</u>	<u>64</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	206,886	(91,828)	115,058
Fund Cash Balances, January 1	<u>2,444,289</u>	<u>64,184</u>	<u>2,508,473</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$2,651,175</b></u>	<u><b>(\$27,644)</b></u>	<u><b>\$2,623,531</b></u>
Reserves for Encumbrances, December 31	<u>\$38,468</u>	<u>\$53,732</u>	<u>\$92,200</u>

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

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**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Mansfield - Richland County Board of Health, Richland County, (the Board of Health) 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 Board of Health is directed by an 11 member board and a 27 member district advisory board. The County Auditor and the County Treasurer are responsible for the fiscal control of the resources of the Board of Health which are maintained in the funds described below. The Board of Health provides medical assistance and public health safety. Also, the Women, Infants, and Children's Program (WIC) (with its own director and advisory board) is under the auspices of the Board of Health.

The Board of Health's management believes these financial statements present all activities for which the Board of Health 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 Board of Health's cash is held and invested by the Richland County Treasurer, who acts as custodian for Board of Health monies. The Board of Health'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 Board of Health uses fund accounting to segregate cash and investments that are restricted as to use. The Board of Health 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.

**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 Board of Health had the following significant Special Revenue Fund:

Women, Infants, and Children Fund - This fund receives federal moneys to provide nutrition education and nutritious food packages to women, infants and children.

**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

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

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

**E. Budgetary Process**

**1. Budget**

As part of the County, a budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the following year. The Board of Health does not budget for transfers.

**2. Estimated Resources**

The County Budget Commission certifies its actions to the County by September 1. As part of this certification, the County Auditor provides the Board of Health a revenue report showing that the certified revenues have been entered into the appropriate revenue line items in the Board of Health's Fund. On or about January 1, the revenue report is amended to include any unencumbered balances from the preceding year. Prior to December 31, the Board of Health must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in their revenue reports. The revised budget then serves as the basis for the annual appropriation measure.

**3. Appropriations**

Although the Board of Health is not subject to budgetary provisions of the Ohio Revised Code, an itemized appropriation measure shall be adopted on or before the first Monday of April.

**4. Encumbrances**

As part of the County, the Board of Health is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2001 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay 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 the Board of Health's basis of accounting.

**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Richland County Auditor acts as fiscal agent for the Board of Health. The Richland County Treasurer maintains a cash and investment pool used by all funds held by the County, including those of the Board of Health. The Ohio Revised Code prescribes allowable deposits and investments.

The carrying amount of cash on deposit with the fiscal agent at December 31, 2001 was \$2,623,531.

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,799,050	\$2,738,625	\$939,575
Special Revenue	2,867,910	1,992,506	(875,404)
Total	\$4,666,960	\$4,731,131	\$64,171

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,072,686	\$1,983,402	\$89,284
Special Revenue	2,952,619	2,724,871	227,748
Total	\$5,025,305	\$4,708,273	\$317,032

**4. DEBT OBLIGATIONS**

Debt outstanding at December 31, 2001 consisted of the following:

<u>General Obligation Bonds:</u>	
Principal Outstanding	\$615,000
Interest Rates	5.7% - 6%

Outstanding General Obligation Bonds consist of bonds related to the Board of Health's new facility. General Obligation Bonds are direct obligations of the Mansfield - Richland County Board of Health and Richland County for which their full faith, credit and resources are pledged and are payable from taxes levied on all taxable property in the County.

During 2001, the Board of Health paid principal and interest of \$38,320 on this debt, while the County paid an additional \$40,000 on behalf of the Board of Health. Richland County is required to pay principal and interest of \$40,000 each year for the life of the bond issue for a total of \$440,000.

**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

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

**4. DEBT OBLIGATIONS (Continued)**

The annual requirements to amortize all bonded debt outstanding as of December 31, 2001, including interest payments of \$240,075, are as follows:

<u>Year Ending December 31</u>	<u>Total General Obligation Bonds</u>	<u>Board of Health Portion</u>	<u>County Portion</u>
2002	\$76,040	\$36,040	\$40,000
2003	78,760	38,760	40,000
2004	76,195	36,195	40,000
2005	78,630	38,630	40,000
2006	75,780	35,780	40,000
2007 - 2012	<u>469,670</u>	<u>229,670</u>	<u>240,000</u>
Total	<u><u>\$855,075</u></u>	<u><u>\$415,075</u></u>	<u><u>\$440,000</u></u>

**5. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Health. 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 Local Taxes. 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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Board of Health.

**6. RETIREMENT SYSTEM**

The Board of Health's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer pension 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 Board of Health contributed an amount equal to 13.55% for 2001 of participants' gross salaries. The Board of Health has paid all contributions required through December 31, 2001.

**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

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

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Board of Health has obtained commercial insurance for the following risks:

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

The Board of Health also provides health insurance to its employees through the Richland County "Self-Insurance Program".

**8. 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.

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**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND 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	Receipts	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed through Ohio Department of Health</i>				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	470-J01 470-J02	\$292,030 <u>104,104</u>	\$302,481 <u>101,848</u>
Total U.S. Department of Agriculture			396,134	404,329
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through Ohio Department of Public Safety</i>				
State and Community Highway Safety Grant	20.600	N/A	46,381	47,746
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through Ohio District 5 Area Agency on Aging, Inc.</i>				
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	MRCHD - 00 MRCHD - 01	5,135 <u>21,374</u>	537 <u>28,411</u>
Total Special Programs for the Aging			26,509	28,948
<i>Passed through Ohio Department of Health</i>				
Immunization Grants	93.268	470-V00 470-V01	9,280 <u>29,000</u>	1,136 <u>28,360</u>
Total Immunization Grants			38,280	29,496
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	470-F01 470-F02	54,192 <u>29,000</u>	86,132 <u>26,316</u>
Total Breast and Cervical Cancer Grant			83,192	112,448
Preventive Health and Health Services Block Grant	93.991	470-I00 470-I98 N/A	(222) 1,874 <u>75,000</u>	93 <u>63,048</u>
Total Preventive Health and Health Services Block Grant			76,652	63,141
Maternal and Child Health Services Block Grant to the States	93.994	470-H01 470-H02	45,397 <u>140,501</u>	144,549 <u>41,547</u>
Total Maternal and Child Health Services Block Grant			<u>185,898</u>	<u>186,096</u>
Total U.S. Department of Health and Human Services			410,531	420,129
Total			<u>\$853,046</u>	<u>\$872,204</u>

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

**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND COUNTY**

**NOTE 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 is a summary of the activity of the Board of Health's federal award programs. The Schedule has been prepared on the cash basis of accounting.



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

Mansfield - Richland County Board of Health  
Richland County  
555 Lexington Avenue  
Mansfield, Ohio 44907

To Members of the Board:

We have audited the accompanying financial statements of the Mansfield - Richland County Board of Health, Richland County, (the Board of Health) as of and for the year ended December 31, 2001, and have issued our report thereon dated March 13, 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 Board of Health'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 the 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 Board of Health'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.

Mansfield - Richland County Board of Health  
Richland 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 Board Members and 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

March 13, 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**

Mansfield - Richland County Board of Health  
Richland County  
555 Lexington Avenue  
Mansfield, Ohio 44907

To Members of the Board:

**Compliance**

We have audited the compliance of the Mansfield - Richland County Board of Health, Richland County, (the Board of Health) 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 Board of Health'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 to its major federal program is the responsibility of the Board of Health's management. Our responsibility is to express an opinion on the Board of Health'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 Board of Health'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 Board of Health's compliance with those requirements.

In our opinion, the Board of Health 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 Board of Health 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 Board of Health'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.

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.

This report is intended solely for the information and use of the Audit Committee, management, the Board Members and 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

March 13, 2002

**MANSFIELD - RICHLAND COUNTY BOARD OF HEALTH  
RICHLAND 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 material reported non-compliance 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# 10.557
(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 FOR FEDERAL AWARDS**

None





STATE OF OHIO  
OFFICE OF THE AUDITOR  
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**MANSFIELD-RICHLAND COUNTY BOARD OF HEALTH**

**RICHLAND 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  
APRIL 9, 2002**