

**STARK COUNTY
DISTRICT BOARD OF HEALTH**

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2004



**Auditor of State
Betty Montgomery**

Board of Health
Stark County District Board of Health
3951 Convenience Circle, NW
Canton, Ohio 44718

We have reviewed the *Independent Auditor's Report* of the Stark County District Board of Health, prepared by Varney, Fink & Associates, Inc., for the audit period January 1, 2004 to December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Stark County District Board of Health is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

October 18, 2005

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**STARK COUNTY DISTRICT BOARD OF HEALTH
FOR THE YEAR ENDED DECEMBER 31, 2004**

TABLE OF CONTENTS

Independent Auditor’s Report	1
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances - Governmental Fund Types.....	4
Combined Statement of Receipts - Budget and Actual.....	5
Combined Statement of Disbursements and Encumbrances Compared With Expenditure Authority	6
Notes to the Financial Statements	8
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	12
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with <i>OMB Circular A-133</i>	14
Schedule of Expenditures of Federal Awards	16
Notes to the Schedule of Expenditures of Federal Awards	17
Schedule of Findings and Questioned Costs	18

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INDEPENDENT AUDITOR'S REPORT

Board of Health
Stark County District Board of Health
3951 Convenience Circle, NW
Canton, Ohio 44718

We have audited the accompanying financial statements of the Stark County District Board of Health (the District), as of and for the year ended December 31, 2004, as listed in the table of contents. 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 described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004, the revisions require presenting entity wide statements and also to present its larger (ie. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, or its changes in financial position.

INDEPENDENT AUDITOR'S REPORT (continued)

Also, 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 Stark County District Board of Health, Stark County, as of December 31, 2004, and its combined cash receipts and disbursements and its combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances for the year then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2005 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of 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. Such information has been subjected 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.

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

September 16, 2005

FINANCIAL STATEMENTS

**Stark County District Board of Health
 Combined Statement of Cash Receipts, Cash Disbursements and Changes
 in Fund Cash Balances - All Governmental Fund Types
 For the Year Ended December 31, 2004**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Charges for Services	\$177,318	\$411,262	\$588,580
Licenses and Permits	436,836	763,801	1,200,637
Fines and Forfeitures	550	3,547	4,097
Intergovernmental	1,319,991	1,409,299	2,729,290
Other	78,918	778,499	857,417
Total Cash Receipts	2,013,613	3,366,408	5,380,021
Cash Disbursements:			
Personal Services - Salaries and Wages	1,037,163	1,578,127	2,615,290
Personal Services - Employee Benefits	443,593	383,590	827,183
Supplies and Materials	81,997	131,139	213,136
Purchased Services	364,712	567,494	932,206
Capital Outlay	24,153	42,388	66,541
Other Allocations	121,520	351,788	473,308
Total Cash Disbursements	2,073,138	3,054,526	5,127,664
Total Cash Receipts Over (Under) Cash Disbursements	(59,525)	311,882	252,357
Fund Cash Balances, January 1, 2004	126,296	511,084	637,380
Fund Cash Balances, December 31, 2004	\$66,771	\$822,966	\$889,737
Reserve for Encumbrances, December 31, 2004	\$36,998	\$207,782	\$244,780

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

**Stark County District Board of Health
 Combined Statement of Receipts - Budget and Actual
 For the Year Ended December 31, 2004**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Governmental Fund Types:			
General	\$2,064,420	\$2,013,613	(\$50,807)
Special Revenue	<u>3,930,099</u>	<u>3,366,408</u>	<u>(563,691)</u>
 Totals (Memorandum Only)	 <u>\$5,994,519</u>	 <u>\$5,380,021</u>	 <u>(\$614,498)</u>

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

**Stark County District Board of Health
 Combined Statement of Disbursements and Encumbrances
 Compared With Expenditure Authority
 For the Year Ended December 31, 2004**

	Prior Year Carryover <u>Appropriations</u>	2004 <u>Appropriations</u>	<u>Total</u>
Governmental Fund Types:			
General	\$61,429	\$2,064,420	\$2,125,849
Special Revenue	<u>148,766</u>	<u>3,930,096</u>	<u>4,078,862</u>
 Totals (Memorandum Only)	 <u>\$210,195</u>	 <u>\$5,994,516</u>	 <u>\$6,204,711</u>

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

<u>Actual 2004 Expenditures</u>	<u>Encumbrances Outstanding at 12/31/2004</u>	<u>Total</u>	<u>Variance Favorable (Unfavorable)</u>
\$2,073,138	\$36,998	\$2,110,136	\$15,713
3,054,526	207,782	3,262,308	816,554
<u>\$5,127,664</u>	<u>\$244,780</u>	<u>\$5,372,444</u>	<u>\$832,267</u>

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Entity

The Stark County District Board of Health (the District) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed upon it by the Constitution and laws of the State of Ohio.

The District operates under seven board members. Five members are appointed by the advisory council, which consists of the president of the board of county commissioners, the chief executive of each municipality not constituting a city health district, the president of the board of township trustees of each township, and one member is appointed by each of the cities of North Canton and Louisville. The Stark County Auditor and Treasurer are responsible for fiscal control of the resources of the District which are maintained as District funds. Services provided by the District include health education, communicable disease control, chronic disease control, genetic disease control, primary care, laboratory services, food protection, drinking water protection, sewage disposal, vector control, nuisance control, maternal health, child health, nutrition services, school health, substance abuse, disaster preparedness and accident prevention.

B. Basis of Accounting

These financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. The cash basis of accounting is prescribed or permitted by the Auditor of State.

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

C. Fund Accounting

The District maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each type of fund are as follows:

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

GOVERNMENTAL FUNDS

1. General Fund

This fund is the general operating fund of the District. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds of specific revenue sources that are legally restricted to disbursements for specified purposes.

D. Budgetary Process

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 an itemized estimate of sources of revenue available to the District for the next year, is submitted to the County Budget Commission.

The County Budget Commission reviews the appropriation measure and may reduce any item in the appropriation measure, but may not increase any item or the aggregate amount of all items in the appropriation measure.

The appropriation measure, as amended by the County Budget Commission, controls expenditures by the District for the period January 1 to December 31 of the following year. The Board may, by resolution, transfer funds from one item to another in the appropriation measure, reduce or increase any item, create new items and make additional appropriations, subject to the availability of funds and the approval of the County Budget Commission.

E. Property, Plant and Equipment

Fixed assets acquired or contracted for general governmental service are recorded as expenditures. Depreciation is not recorded for these fixed assets.

F. Unpaid Vacation and Sick Leave

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

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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

G. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. **POOLED CASH AND INVESTMENTS WITH FISCAL AGENT**

The District's cash and investments are held by the Stark County Treasurer who maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of the District's cash and investments at December 31, 2004 was \$889,737.

Deposits - Deposits are either: insured by the Federal Depository Insurance Corporation; collateralized by securities held by Stark County; or collateralized by securities pledged by a qualified third party trustee in the name of the County.

3. **RETIREMENT SYSTEMS**

District employees belong to the Ohio Public Employees Retirement System (OPERS), a cost-sharing, multiple-employer defined benefit pension plan. OPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefits are established and amended by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available, stand-alone financial report which includes financial statements and required supplementary information for OPERS. This report may be obtained by writing to: 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-466-2085 or 1-800-222-7377.

OPERS provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in Government Accounting Standards Board Statement No. 12 "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2004 employer contribution rate was 13.55% of covered payroll; 5.00% was the portion that was used to fund health care for the year 2004. The employee contribution rate was 8.5% for 2004.

STARK COUNTY DISTRICT BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

4. **RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft; damage to or destruction of assets; errors and omissions; employee injuries; and natural disasters. During 2004, the District participated in the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle
- Property

By maintaining comprehensive insurance coverage with the Pool and private carriers, the District has addressed these various types of risk. Settled claims have not exceeded this coverage in any of the three past years. There has not been a significant reduction of coverage from the prior year.

5. **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.

The District is not currently a party to any legal proceedings which would have a material impact on the financial statements.

6. **OFFICE LEASE**

The District is currently leasing its office facilities through December 31, 2009. Current monthly rent is \$22,112 per month.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Health
Stark County District Board of Health
3951 Convenience Circle, NW
Canton, Ohio 44718

We have audited the financial statements of the Stark County District Board of Health (the District), as of and for the year ended December 31, 2004, and have issued our report thereon dated September 16, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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.

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 an opinion 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 caused by error or fraud 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 operations that we consider to be material weaknesses.

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 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*.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS** (continued)

This report is intended for the information and use of management, the Board of Health 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.

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

September 16, 2005

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

Board of Health
Stark County District Board of Health
3951 Convenience Circle, NW
Canton, Ohio 44718

Compliance

We have audited the compliance of the Stark County District Board of Health (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, 2004. The District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. 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 Stark County District 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, 2004.

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

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.

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 caused by error or fraud 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 for the information and use of management, the Board of Health 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.

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

September 16, 2005

Stark County District Board of Health
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2004

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Identifying Entity Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed Through Ohio Department of Health/Passed Through City of Canton:</i>			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	132-1	<u>\$286,661</u>
Total U.S. Department of Agriculture			<u>286,661</u>
<u>U.S. Department of Health and Human Services:</u>			
<i>Passed Through Ohio Department of Health:</i>			
Maternal and Child Health Services Block Grant to the States:			
Primary Dental Care Grant	93.994	76-1-001-1-EH-03	61,259
Infant Mortality Reduction Initiative	93.994	76-1-01-F-DM-03	<u>144,931</u>
Total Maternal and Child Health Services Block Grant			<u>206,190</u>
Medical Assistance Program (Title XIX)	93.778	---	<u>192,402</u>
<i>Passed Through Ohio Department of Health/Passed Through City of Canton:</i>			
Immunizations Grant	93.268	132-R	<u>64,481</u>
P.H. Infrastructure Grant	93.283	76-2-001-2-BI-03	<u>112,836</u>
<i>Passed Through Ohio Department of Health/Passed Through Stark County Family Council:</i>			
Part C - Core Services	84.181	---	<u>16,356</u>
Temporary Assistance Needy Families	93.558	---	<u>9,360</u>
Total U.S. Department of Health and Human Services			<u>601,625</u>
Total Expenditures of Federal Awards			<u><u>\$888,286</u></u>

The notes to this Schedule are an integral part of this Schedule.

STARK COUNTY DISTRICT BOARD OF HEALTH
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

STARK COUNTY DISTRICT BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §505
FOR THE YEAR ENDED DECEMBER 31, 2004

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of auditor's report issued on the financial statements	Unqualified Opinion
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level?	No
(d)(1)(ii)	Were there any other reportable conditions in internal control reported at the financial statement level?	No
(d)(1)(iii)	Was there any material noncompliance reported at the financial statement level?	No
(d)(1)(iv)	Were there any material weaknesses in internal control over major programs reported?	No
(d)(1)(iv)	Were there any other reportable conditions in internal control over major programs reported?	No
(d)(1)(v)	Type of auditor's report issued on compliance for major programs	Unqualified Opinion
(d)(1)(vi)	Were there any reportable audit findings under §510?	No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 §505
(CONTINUED)

(d)(1)(vii)	Major Program:	Special Supplemental Nutrition Program for Women, Infants and Children, 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 AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



**Auditor of State
Betty Montgomery**

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DISTRICT BOARD OF HEALTH

STARK 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
NOVEMBER 10, 2005**