



Mary Taylor, CPA
Auditor of State

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

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Mary Taylor, CPA
Auditor of State

Athens City-County General Health District
Athens County
278 West Union Street
Athens, Ohio 45701

To the Board of Health:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

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Auditor of State

August 5, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Athens City-County General Health District
Athens County
278 West Union Street
Athens, Ohio 45701

To the Board of Health:

We have audited the accompanying financial statements of the Athens City-County General Health District, Athens County, Ohio (the District), as of and for the years ended December 31, 2008 and 2007. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity-wide statements and also presenting the District's larger (i.e., major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require health districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. 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 years ended December 31, 2008 and 2007 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, 2008 and 2007 or its changes in financial position for the years then ended.

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 Athens City-County General Health District, Athens County, Ohio, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 August 5, 2009, 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.



Mary Taylor, CPA
Auditor of State

August 5, 2009

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Permanent Fund</u>	
Cash Receipts:				
Intergovernmental	\$ 506,755	\$ 128,941	\$	\$ 635,696
Taxes	625,562			625,562
Permits	38,057			38,057
Fees	68,510	54,458		122,968
Licenses		214,803		214,803
Investment Earnings		213		213
Other Receipts	70,812	6,500		77,312
Total Cash Receipts	<u>1,309,696</u>	<u>404,915</u>	<u>0</u>	<u>1,714,611</u>
Cash Disbursements:				
Salaries	614,765	145,428		760,193
Supplies	25,838			25,838
Insurance	176,703			176,703
Settlements	17,578			17,578
Equipment	10,350			10,350
Contracts - Services	46,050			46,050
Travel	17,797			17,797
Program Expenditures	129,470	42,158		171,628
Advertising and printing	495			495
Medicare	7,225	1,645		8,870
Public employee's retirement	122,287			122,287
Worker's compensation	3,693			3,693
Utilities	22,932			22,932
Other	63,711	108,462		172,173
Total Cash Disbursements	<u>1,258,894</u>	<u>297,693</u>	<u>0</u>	<u>1,556,587</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>50,802</u>	<u>107,222</u>	<u>0</u>	<u>158,024</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		950		950
Transfers-Out	(950)			(950)
Total Other Financing Receipts/(Disbursements)	<u>(950)</u>	<u>950</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>49,852</u>	<u>108,172</u>	<u>0</u>	<u>158,024</u>
Fund Cash Balances, January 1	<u>255,541</u>	<u>224,490</u>	<u>9,192</u>	<u>489,223</u>
Fund Cash Balances, December 31	<u>\$ 305,393</u>	<u>\$ 332,662</u>	<u>\$ 9,192</u>	<u>\$ 647,247</u>
Reserves for Encumbrances, December 31	<u>\$ 2,798</u>	<u>\$ 2,549</u>	<u>\$ 0</u>	<u>\$ 5,347</u>

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

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Permanent Fund</u>	
Cash Receipts:				
Intergovernmental	\$ 537,109	\$ 103,026	\$	\$ 640,135
Taxes	587,483			587,483
Permits	30,592			30,592
Fees	79,982	67,399		147,381
Licenses		213,684		213,684
Other Receipts	51,202	698		51,900
Total Cash Receipts	<u>1,286,368</u>	<u>384,807</u>	<u>0</u>	<u>1,671,175</u>
Cash Disbursements:				
Salaries	613,683	108,678		722,361
Supplies	22,071			22,071
Settlements	42,899			42,899
Equipment	3,589			3,589
Contracts - Services	58,230	11,482		69,712
Contracts - Repairs	160,642	1,305		161,947
Travel	24,551			24,551
Program Expenditures	108,920	55,006		163,926
Advertising and printing	500			500
Utilities	21,969			21,969
Public employee's retirement	100,171			100,171
Worker's compensation	3,478			3,478
Unemployment compensation	7,259			7,259
Other	65,512	115,259		180,771
Total Cash Disbursements	<u>1,233,474</u>	<u>291,730</u>	<u>0</u>	<u>1,525,204</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>52,894</u>	<u>93,077</u>	<u>0</u>	<u>145,971</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		5,000		5,000
Transfers-Out	(5,000)			(5,000)
Total Other Financing Receipts/(Disbursements)	<u>(5,000)</u>	<u>5,000</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	47,894	98,077	0	145,971
Fund Cash Balances, January 1	<u>207,647</u>	<u>126,413</u>	<u>9,192</u>	<u>343,252</u>
Fund Cash Balances, December 31	<u>\$ 255,541</u>	<u>\$ 224,490</u>	<u>\$ 9,192</u>	<u>\$ 489,223</u>
Reserves for Encumbrances, December 31	<u>\$ 3,759</u>	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 3,859</u>

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

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the AthensCity-County General Health District, Athens County, Ohio (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include inspection and licensing of food establishments, inspections of sewer and water systems, inspection and licensing of solid waste facilities, tuberculosis screening, inspection of trailer parks, birth and death certificates, administration of public health nursing programs and other related services.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Deposits and Investments

As required by the Ohio Revised Code, the Athens County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets, valued at the 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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Food Service Fund – This fund received monies from licenses issued to food service providers.

Solid Waste Fund – This fund receives monies from licenses issued for the operation of the landfill and solid waste haulers.

3. Permanent Fund

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the District's programs. The District had the following significant Permanent Fund:

Orthopedic Trust Fund – This fund is used to account for the proceeds received from the Minnie Mildred Ruston estate for the benefit of crippled children in Athens County.

E. Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 must also approve estimated resources.

3. Encumbrances

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

A summary of 2008 and 2007 budgetary activity appears in Note 2.

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

F. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Budgetary Activity

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,316,945	\$ 1,309,695	\$ (7,250)
Special Revenue	416,441	405,865	(10,576)
Total	\$ 1,733,386	\$ 1,715,560	\$ (17,826)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,549,622	\$ 1,262,642	\$ 286,980
Special Revenue	430,441	300,242	130,199
Total	\$ 1,980,063	\$ 1,562,884	\$ 417,179

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,317,024	\$ 1,286,368	\$ (30,656)
Special Revenue	358,526	389,807	31,281
Total	\$ 1,675,550	\$ 1,676,175	\$ 625

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,520,962	\$ 1,242,233	\$ 278,729
Special Revenue	372,526	291,830	80,696
Total	\$ 1,893,488	\$ 1,534,063	\$ 359,425

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. Intergovernmental Funding

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

4. Retirement System

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10% and 9.5%, respectively, of their gross salaries and the District contributed an amount equaling 14% and 13.85%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2008.

5. Risk Management

The Athens County Commissioners maintain comprehensive insurance coverage with private carriers for real property, building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Real property and contents are 90% coinsured. The District is covered by these policies.

6. Contingent Liabilities

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Athens City-County General Health District
Athens County
278 West Union Street
Athens, Ohio 45701

To the Board of Health:

We have audited the financial statements of the Athens City-County General Health District, Athens County, Ohio (the District), as of and for the years ended December 31, 2008 and 2007 and have issued our report thereon dated August 5, 2009, 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe finding number 2008-001 is also a material weakness.

We noted certain internal control matters that we reported to the District's management in a separate letter dated August 5, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the District's management in a separate letter dated August 5, 2009.

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings. We did not audit the District's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management and the Board of Health. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 5, 2009

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Material Weakness

Sound financial reporting is the responsibility of the fiscal officer and governing board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. The Athens County Auditor's Office is the District's Fiscal Agent who prepares the District's annual financial report.

As a result of the audit procedures performed, we noted the following errors in the financial statements prepared by the Fiscal Agent that required audit adjustments or reclassifications:

2008:

- The Fiscal Agent improperly classified Solid Waste Fund transfers-in as miscellaneous receipts in the amount of \$950.
- The Fiscal Agent improperly classified Public Health Nursing Fund transfers-out as other expenses in the amount of \$1,782.
- The Fiscal Agent posted Construction, Demolition, and Debris fund salaries in the amount of \$5,075 and other expenses in the amount of \$22,731 that should have been posed to the Solid Waste Fund.
- The Fiscal Agent improperly classified Food Service Fund food establishment licenses as inspection fees in the amount of \$30,318.
- The Fiscal Agent improperly classified Construction, Demolition, and Debris Fund fees as licenses and miscellaneous revenue in the amount of \$46,272.
- The Fiscal Agent improperly classified Public Health Infrastructure Fund grant receipts in the amount of \$128,941 and expenditures in the amount of \$42,158 to the General Fund.
- The Fiscal Agent improperly classified General Fund receipts from the County Commissioners to miscellaneous receipts in the amount of \$44,000.
- The Fiscal Agent improperly classified General Fund homestead and rollback receipts as licenses in the amount of \$10,033.

2007:

- The Fiscal Agent improperly classified General Fund intergovernmental receipts as inspection fees, licenses, other receipts, and contractual services in the amount of \$98,944.
- The Fiscal Agent improperly classified Solid Waste Fund transfers-in as miscellaneous receipts in the amount of \$5,000.
- The Fiscal Agent improperly classified Food Service Fund food establishment licenses and miscellaneous revenue in the amount of \$33,056.
- The Fiscal Agent improperly classified Public Health Infrastructure Fund grant receipts in the amount of \$103,026 and expenditures in the amount of \$55,005 to the General Fund.
- The Fiscal Agent improperly classified General Fund receipts from the County Commissioners to miscellaneous receipts in the amount of \$44,000.

Lack of due care in posting correctly resulted in audit adjustments. The audited financial statements reflect the above adjustments.

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007
(Continued)**

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p>

FINDING NUMBER 2008-001 (Continued)

Material Weakness (Continued)

To ensure the District's financial statements and notes to the financial statements are complete and accurate, we recommend the District provide the Fiscal Agent a copy of the audit adjustments for guidance on the correct line items to post various receipts and expenditures of the District in future audit periods. We also recommend the District review the financial statements prepared by the Fiscal Agent before the final annual financial report is filed.

Officials' Response:

The "Fiscal Agent" referred to above has been defined as the County Auditor's Office. The improper classification of funds, licenses, fees, etc., and "lack of due care" were not directly accomplished by health district staff. We recognize our obligation to assure fiscal verity by close collaboration with our partners, and we view your final recommendations as entirely valid.

**ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT
ATHENS COUNTY**

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	ORC 9.38 Deposits not made within 24 hours of collection.	Yes	
2006-002	Material Weakness- Daily deposits did not equal daily receipts.	Yes	



Mary Taylor, CPA
Auditor of State

ATHENS CITY-COUNTY GENERAL HEALTH DISTRICT

ATHENS 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 10, 2009**