

ASHLAND COUNTY DISTRICT BOARD OF HEALTH

ASHLAND COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2010 & 2009

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Governmental Consultants



Dave Yost • Auditor of State

Board of Trustees
Ashland County Board of Health
1763 State Route 60
Ashland, Ohio 44805

We have reviewed the *Report of Independent Accountants* of the Ashland County Board of Health prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2009 through December 31, 2010. 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.

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 Ashland County Board of Health is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 26, 2011

This Page is Intentionally Left Blank.

ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO
Audit Report
For the years ended December 31, 2010 & 2009

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	1-2
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances - All Governmental Fund Types - For the Years Ended December 31, 2010 & 2009	3-4
Notes to the Financial Statements	5-10
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	11-12
Schedule of Prior Audit Findings	13

This Page is Intentionally Left Blank.

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306

Office phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Ashland County District Board of Health
Ashland County
1763 State Route 60
Ashland, Ohio 44805

To the Board of Health:

We have audited the accompanying financial statements of the Ashland County District Board of Health (District), Ashland County, Ohio, as and for the years ended December 31, 2010 and 2009. 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 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 years ended December 31, 2010 and 2009. Instead of the combined funds the accompanying financial statements present for 2010 and 2009, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for both years. 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 the 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 years ended December 31, 2010 and 2009, 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, 2010 and 2009, 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 Ashland County District Board of Health, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years 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 years ended December 31, 2010 and 2009. 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 May 6, 2011, 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 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.



Charles E. Harris & Associates, Inc.

May 6, 2011

ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2010

	<u>Governmental Fund Types</u>		<u>(Memorandum Only) Total</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$ 188,544	-	\$ 188,544
Subdivision- Levy	22,000	-	22,000
State Subsidy	11,652	-	11,652
Federal Awards	-	\$ 270,294	270,294
Permits	28,307	-	28,307
Other Fees	152,383	30,483	182,866
Licenses	26,499	100,759	127,258
Other	6,857	10,963	17,820
Total Cash Receipts	436,242	412,499	848,741
Cash Disbursements:			
Salaries	226,086	78,091	304,177
Remittance to State	20,406	9,526	29,932
Supplies	45,743	-	45,743
Grant Expenses	-	334,365	334,365
Equipment	498	-	498
Contracts- Services	13,503	1,372	14,875
Travel	8,698	4,757	13,455
Public Employees Retirement	31,268	10,933	42,201
Worker's Compensation	4,528	1,361	5,889
Other	65,242	32,169	97,411
Total Cash Disbursements	415,972	472,574	888,546
Cash Receipts Over/(Under) Cash Disbursements	20,270	(60,075)	(39,805)
Other Financing Sources/(Uses):			
Advances-In	3,500	3,500	7,000
Advances-Out	(3,500)	(3,500)	(7,000)
Total Other Financing Sources/(Uses)	-	-	-
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	20,270	(60,075)	(39,805)
Fund Balance, January 1, 2010	120,620	101,428	222,048
Fund Balance, December 31, 2010	\$ 140,890	\$ 41,353	\$ 182,243
Reserve for Encumbrances, December 31, 2010	\$ 3,155	\$ 1,651	\$ 4,806

See accompanying Notes to the Financial Statements.

ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2009

	<u>Governmental Fund Types</u>		<u>(Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Cash Receipts:			
Local Taxes	\$ 187,665	-	\$ 187,665
Subdivision- Levy	22,000	-	22,000
State Subsidy	10,482	-	10,482
Federal Awards	-	\$ 203,354	203,354
Permits	22,880	-	22,880
Other Fees	165,737	67,443	233,180
Licenses	28,141	100,343	128,484
Other	23,845	612	24,457
Total Cash Receipts	460,750	371,752	832,502
Cash Disbursements:			
Salaries	250,102	110,140	360,242
Remittance to State	17,692	9,730	27,422
Supplies	84,978	-	84,978
Grant Expenses	-	155,575	155,575
Equipment	224	-	224
Contracts- Services	14,515	1,522	16,037
Travel	8,785	4,911	13,696
Public Employees Retirement	34,009	15,419	49,428
Worker's Compensation	4,986	1,956	6,942
Other	73,291	28,813	102,104
Total Cash Disbursements	488,582	328,066	816,648
Cash Receipts Over/(Under) Cash Disbursements	(27,832)	43,686	15,854
Other Financing Sources/(Uses):			
Transfers-In	17,592	-	17,592
Transfers-Out	-	(17,592)	(17,592)
Total Other Financing Sources/(Uses)	17,592	(17,592)	-
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	(10,240)	26,094	15,854
Fund Balance, January 1, 2009	130,860	75,334	206,194
Fund Balance, December 31, 2009	\$ 120,620	\$ 101,428	\$ 222,048
Reserve for Encumbrances, December 31, 2009	\$ -	\$ 8,178	\$ 8,178

See accompanying Notes to the Financial Statements.

**ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2010 & 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Ashland County District Board of Health, Ashland County, Ohio, (the District) is a body politic and corporate 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 six-member Board of Trustees. An appointed Health Commissioner is responsible for administering the laws relating to health and sanitation in the County. Services provided by the Health Department include recording of vital statistics; inspecting food service facilities, water wells, sewers; public health nursing services; and acting upon various complaints made to the department concerning the health and welfare of the County.

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 they are earned. Disbursements are recognized when they are paid rather than when a liability is incurred.

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 County Treasurer is the 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 that is 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.

ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO

Notes To The Financial Statements
For the Years Ended December 31, 2010 & 2009

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. This District has the following significant Special Revenue Fund:

Public Health Infrastructure Fund – This is a federal grant fund used to address bioterrorism, other outbreaks of infectious disease and other public health threats and emergencies at the county and regional level.

E. **BUDGETARY PROCESS**

The Ohio Revised Code requires that each fund be budgeted annually.

1. **Appropriations**

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

2. **Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. Estimated resources are required to be certified to the Ashland County Auditor and by him submitted to the Ashland County Budget Commission for approval.

3. **Encumbrances**

The District reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and need not be re-appropriated.

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 in order to reserve that portion of the applicable appropriation and to determine and maintain with Board policy.

A summary of 2010 and 2009 budgetary activities appears in Note 2.

**ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2010 & 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

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 District's basis of accounting.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2010 and 2009 is as follows:

2010 Estimated vs. Actual Receipts			
Fund Type	Estimated Receipts	Actual Receipts	Variance
General	\$ 454,218	\$ 439,742	\$ (14,476)
Special Revenue	516,571	415,999	(100,572)
Total	\$ 970,789	\$ 855,741	\$ (115,048)

2010 Appropriations vs. Actual Expenditures and Encumbrances			
Fund Type	Budgeted Appropriations	Expenditures & Encumbrances	Variance
General	\$ 459,800	\$ 422,627	\$ 37,173
Special Revenue	577,768	477,725	100,043
Total	\$ 1,037,568	\$ 900,352	\$ 137,216

**ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2010 & 2009**

2. BUDGETARY ACTIVITY - (continued)

2009 Estimated vs. Actual Receipts			
Fund Type	Estimated Receipts	Actual Receipts	Variance
General	\$ 483,808	\$ 478,342	\$ (5,466)
Special Revenue	<u>490,993</u>	<u>371,752</u>	<u>(119,241)</u>
Total	\$ <u>974,801</u>	\$ <u>850,094</u>	\$ <u>(124,707)</u>

2009 Appropriations vs. Actual Expenditures and Encumbrances			
Fund Type	Appropriations	Expenditures & Encumbrances	Variance
General	\$ 499,495	\$ 488,582	\$ 10,913
Special Revenue	<u>487,396</u>	<u>353,836</u>	<u>133,560</u>
Total	\$ <u>986,891</u>	\$ <u>842,418</u>	\$ <u>144,473</u>

3. EQUITY IN POOLED CASH AND INVESTMENTS

The Ashland County Auditor acts as fiscal agent for the District, and the Ashland County Treasurer maintains a cash pool used by all County funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash on deposit with the fiscal agent at December 31 follows:

	<u>2010</u>	<u>2009</u>
Demand Deposits	<u>\$182,243</u>	<u>\$222,048</u>

4. PROPERTY TAXES

Real property taxes become a lien on January 1 preceding the October 1 date for which the 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 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.

Public utilities are also taxed on personal and real property within the District. 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. Tangible personal property taxes were phased out through 2009.

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

ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO

Notes To The Financial Statements
For the Years Ended December 31, 2010 & 2009

5. RETIREMENT SYSTEM

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2009 and 2010, OPERS members contributed 10% of their wages. The District contributed an amount equal to 14% of participants' gross salaries in the year. The District has paid all contributions required through December 31, 2010.

6. RISK MANAGEMENT

The District belongs to the Public Entities Pool of Ohio ("PEP"), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Insurance

PEP retains casualty risk up to \$350,000 per claim, including automobile loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$350,000, up to \$2,650,000 per claim and \$10,000,000 in aggregate per year. Governments can elect additional coverage, from \$3,000,000 to \$13,000,000, from General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to an annual aggregate of \$10,000,000.

Property Insurance

Beginning in 2005, Travelers reinsures specific losses exceeding \$500,000 up to \$600,000,000 per occurrence. APEEP reinsures members for a specific loss exceeding \$150,000 up to \$500,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable value. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600,000,000 per occurrence limit.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2009 and 2008 (the latest information available):

	<u>2009</u>	<u>2008</u>
Assets	\$36,374,898	\$35,769,535
Liabilities	<u>(15,256,862)</u>	<u>(15,310,206)</u>
Retained Earnings	<u>\$21,118,036</u>	<u>\$20,459,329</u>

**ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO**

**Notes To The Financial Statements
For the Years Ended December 31, 2010 & 2009**

6. RISK POOL MEMBERSHIP - (continued)

Based on discussion with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP each year of the membership. Contributions to PEP were \$3,655 and \$3,800 in 2009 and 2010, respectively.

Members may withdraw in each anniversary of the date they joined PEP. They must provide written notice to PEP 60 days in advance of their anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contribution, minus subsequent year's premium. Also, upon withdrawal, payments of all property and casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the withdrawal.

Settled claims have not exceeded this commercial coverage in any of the last three years. There have been no significant reductions in insurance coverage from last year. The District also provides health insurance, dental, and vision coverage to full-time employees through a private carrier.

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.

8. SUBDIVISION RECEIPTS

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. These amounts are reported as subdivision receipts in the financial statements. Clear Creek, Green, Hanover, Jackson, Lake, Mifflin, Milton, Mohican, Montgomery, Orange, Perry, Ruggles, Sullivan, Troy and Vermillion Townships, and the Villages of Bailey Lakes, Hayesville, Jeromesville, Loudonville, Mifflin, Perrysville, Polk and Savannah comprise the District.

9. TRANSFERS

In September 2009, the City Nurse Fund was closed and the remaining fund balance of \$17,952 was transferred to the General Fund. Although, the District is not subject to requirement in accordance with Ohio Revised Code 5705.14-16, the District approved all transfers by resolution.

10. ADVANCES

In 2010, the General Fund advanced \$3,500 to the Special Revenue - Public Health Infrastructure Fund. The funds have been repaid.

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

Ashland County District Board of Health
Ashland County
1763 State Route 60
Ashland, Ohio 44805

To the Board of Health:

We have audited the financial statements of the Ashland County District Board of Health, Ashland County, Ohio, (the District) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated May 6, 2011, 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 Controls 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 auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

However, we noted certain matters that we have reported to management of the District in a separate letter dated May 6, 2011.

We intend this report solely for the information and use of the Board, management, the audit committee and others within the District. We intend it for no one other than these specified parties.

Charles E. Harris and Associates

Charles E. Harris and Associates, Inc.

May 6, 2011

**ASHLAND COUNTY DISTRICT BOARD OF HEALTH
ASHLAND COUNTY, OHIO**

**SCHEDULE OF PRIOR AUDIT FINDINGS
December 31, 2010 and 2009**

FINDING NUMBER	FUNDING SUMMARY	FULLY CORRECTED?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2008-001	ORC 5705.41(D) – Certifying expenditures	No	Partially corrected. Included in the management letter.

This Page is Intentionally Left Blank.



Dave Yost • Auditor of State

ASHLAND COUNTY BOARD OF HEALTH

ASHLAND 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
JUNE 9, 2011**