



**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2011-2010



Dave Yost • Auditor of State

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2011	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2010	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15
Schedule of Prior Audit Findings	16

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Dave Yost • Auditor of State

General Health District
Pickaway County
112 Island Road, P.O. Box 613
Circleville, Ohio 43113

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 District 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.

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Dave Yost
Auditor of State

April 13, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

General Health District
Pickaway County
110 Island Road, P.O. Box 613
Circleville, Ohio 43113

To the Board of Health:

We have audited the accompanying financial statements of the General Health District, Pickaway County, Ohio (the District) as of and for the years ended December 31, 2011 and 2010. 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 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, 2011 and 2010 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, 2011 and 2010, 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 as of December 31, 2011 and 2010 of the General Health District, Pickaway County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

Also as described in Note 1, during 2010 the General Health District, Pickaway County, adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2012, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 13, 2012

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental	\$645,199	\$113,580	\$758,779
Charges for Services	98,940	7,328	106,268
Fines, Licenses and Permits	41,239	97,741	138,980
Miscellaneous	40,716	1,538	42,254
<i>Total Cash Receipts</i>	<u>826,094</u>	<u>220,187</u>	<u>1,046,281</u>
Cash Disbursements			
Current:			
Health:			
Salaries	281,280	62,046	343,326
Fringe Benefits	129,514	14,055	143,569
Supplies	15,791	4,306	20,097
Remittances to State	33,770	17,096	50,866
Contracts	46,246	0	46,246
Travel	9,981	600	10,581
Other	130,646	6,964	137,610
Debt Service:			
Principal Retirement	75,000	0	75,000
<i>Total Cash Disbursements</i>	<u>722,228</u>	<u>105,067</u>	<u>827,295</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>103,866</u>	<u>115,120</u>	<u>218,986</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	1,746	1,746
Transfers Out	(1,746)	0	(1,746)
Advances In	20,000	67,828	87,828
Advances Out	(67,828)	(20,000)	(87,828)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(49,574)</u>	<u>49,574</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	54,292	164,694	218,986
<i>Fund Cash Balances, January 1</i>	<u>62,118</u>	<u>80,067</u>	<u>142,185</u>
Fund Cash Balances, December 31			
Restricted	0	244,761	244,761
Unassigned	116,410	0	116,410
<i>Fund Cash Balances, December 31</i>	<u>\$116,410</u>	<u>\$244,761</u>	<u>\$361,171</u>

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

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental	\$380,309	\$123,121	\$503,430
Charges for Services	109,046	5,884	114,930
Fines, Licenses and Permits	60,363	158,371	218,734
Miscellaneous	55,290	1,840	57,130
<i>Total Cash Receipts</i>	<u>605,008</u>	<u>289,216</u>	<u>894,224</u>
Cash Disbursements			
Current:			
Health:			
Salaries	307,202	241,187	548,389
Fringe Benefits	161,168	40,902	202,070
Supplies	16,572	22,421	38,993
Remittances to State	33,315	15,991	49,306
Contracts	22,332	3,715	26,047
Travel	8,788	2,046	10,834
Other	58,970	44,644	103,614
<i>Total Cash Disbursements</i>	<u>608,347</u>	<u>370,906</u>	<u>979,253</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,339)</u>	<u>(81,690)</u>	<u>(85,029)</u>
Other Financing Receipts (Disbursements)			
Proceeds of Debt	75,000	0	75,000
Advances In	0	55,201	55,201
Advances Out	(55,201)	0	(55,201)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>19,799</u>	<u>55,201</u>	<u>75,000</u>
<i>Net Change in Fund Cash Balances</i>	16,460	(26,489)	(10,029)
<i>Fund Cash Balances, January 1</i>	<u>45,658</u>	<u>106,556</u>	<u>152,214</u>
Fund Cash Balances, December 31			
Restricted	0	80,067	80,067
Unassigned	62,118	0	62,118
<i>Fund Cash Balances, December 31</i>	<u>\$62,118</u>	<u>\$80,067</u>	<u>\$142,185</u>

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

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

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 General Health District, Pickaway County, Ohio (the District) as a body corporate and politic. A seven-member Board and a Health Commissioner govern the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

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 Pickaway 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:

Public Health Emergency Preparedness Grant Fund - This fund received grant monies from the Ohio Department of Health for improvements to communication infrastructure and response resources.

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Child & Family Health Services Fund - This fund received grant monies from the Ohio Department of Health for clinical services and vaccinations for child welfare.

Trailer Park Fund - This fund received license and permit fees for the operations of trailer parks within the 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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 canceled, and reappropriated in the subsequent year.

A summary of 2011 and 2010 budgetary activity appears in Note 2.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

F. Fund Balance (Continued)

2. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unassigned amounts are available.

G. 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.

H. 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, 2011 and December 31, 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$843,551	\$826,094	(\$17,457)
Special Revenue	265,137	221,933	(43,204)
Total	\$1,108,688	\$1,048,027	(\$60,661)

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$741,293	\$723,974	\$17,319
Special Revenue	243,936	105,067	138,869
Total	\$985,229	\$829,041	\$156,188

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$804,921	\$680,008	(\$124,913)
Special Revenue	521,099	289,216	(231,883)
Total	\$1,326,020	\$969,224	(\$356,796)

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

2. Budgetary Activity (Continued)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$779,134	\$608,347	\$170,787
Special Revenue	564,998	370,906	194,092
Total	\$1,344,132	\$979,253	\$364,879

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 Systems

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 2011 and 2010, OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2011.

5. Risk Management

The District is exposed to various risks of property and casualty losses, and injuries to employees.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

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 coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. 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 and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

5. Risk Management (Continued)

The aforementioned casualty and property reinsurance agreement does 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, 2010 and 2009 (the latest information available):

	<u>2010</u>	<u>2009</u>
Assets	\$34,952,010	\$36,374,898
Liabilities	(14,320,812)	(15,256,862)
Net Assets	<u>\$20,631,198</u>	<u>\$21,118,036</u>

At December 31, 2010 and 2009, respectively, the liabilities above include approximately \$12.9 million and \$14.1 million of estimated incurred claims payable. The assets above also include approximately \$12.4 million and \$13.7 million of unpaid claims to be billed to approximately 454 member governments in the future, as of December 31, 2010 and 2009, respectively. These amounts will be included in future contributions from members when the related claims are due for payment.

Based on discussions 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 for each year of membership.

<u>Contributions to PEP</u>	
<u>2010</u>	<u>2009</u>
\$6,000	\$5,348

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

6. Contingent Liabilities

The District is defendant in two lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the District's financial condition. Two employees were discharged and their cases are before the State Employee Relations Board to determine if they are classified or unclassified employees. If it is determined that one or both are classified employees then their case will be heard by the employee relations board. If it is then determined that they were improperly discharged the Board of Health and/or District Advisory Council could be responsible for restitution beyond that covered by the Public Entities Pool Joint Self Insurance. The Board has a \$1,000 deductible per occurrence.

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor. 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.

7. Loan from County

In 2010 the Pickaway County Commissioners provided an interest free loan to the Board of \$75,000. The loan was repaid in 2011.



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

General Health District
Pickaway County
110 Island Road, P.O. Box 613
Circleville, Ohio 43113

To the Board of Health:

We have audited the financial statements of the each major fund of Pickaway County General Health District, Pickaway County, Ohio (the District) as of and for the year ended December 31, 2011 and 2010, and have issued our report thereon dated April 13, 2012, wherein we noted the District prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the District adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 the purpose of expressing our opinion 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 deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatements 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 would not necessarily identify all deficiencies in internal control 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. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2011-001 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2011-001.

We also noted a certain matter not requiring inclusion in this report that we reported to the District's management in a separate letter dated April 13, 2012.

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, the audit committee, members of the Board of Health, and others within the District. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

April 13, 2012

**GENERAL HEALTH DISTRICT
PICKAWAY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2011-001

Board of Health Minutes – Material Non-Compliance/Significant Deficiency

Ohio Rev. Code Section 149.43(B)(1) and (2) states that all public records shall be promptly prepared and made available to any member of the general public at all reasonable times during regular business hours for inspection. Upon request, a person responsible for public records shall make copies available at cost, within a reasonable period of time. In order to facilitate broader access to public records, public offices shall maintain public records in such a manner that they can be made available for inspection.

Additionally, Ohio Rev. Code Section 121.22(C) states the minutes of a regular or special meeting of any such public body shall be promptly recorded and open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions.

The District did not maintain Minutes for its February 2010 meeting.

Failure to retain Board meeting minutes could lead to unsubstantiated, unclear, and possibly inaccurate official actions and approvals enacted by the Board of Health, which may further lead to an inability to determine the classification, existence, completeness, and valuation of cash receipts and disbursements.

We recommend the Board of Health document all pertinent information pertaining to official Board actions in the minutes. We further recommend the minutes be properly stored for public inspection and that subject reasoning be provided in the minutes for all executive sessions that the Board enters into.

Officials' Response:

The Board agrees that it is important to maintain current and accurate minutes of all actions taken at each meeting and we take this very seriously. We currently record meetings electronically and in writing with draft minutes available for review the following day.

The February 2010 minutes were recorded by an individual who is no longer working for the District. We have located an e-mail that was sent out by that person stating that the minutes would be sent to the board prior to the March board meeting. Board members were contacted to see if they could locate the follow-up e-mail with the attached minutes or hard copies that were to be provided at the following meeting but no one has any record of such minutes. There was approval at the March meeting of the February minutes but it couldn't be determined if that was merely done by habit following a shell from prior minutes for the regular meeting or if there was an actual meeting. One possibility left would be to check your work papers from the prior audit to see if you made comments about a February 2010 board meeting. If you have no mention of these in your work papers it is our belief that there was no meeting during February 2010 and the mention of approval of the February minutes at the following meeting was an oversight on our part.

Auditor of State Conclusion:

As part of our subsequent event procedures to wrap up the Board's prior 2009 audit, we reviewed the minutes from the Board's meetings between January and July 2010. However when performing those wrap up procedures we do not retain a copy of minutes from any of those meetings.

**GENERAL HEALTH DISTRICT
PICKAWAY 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>
2009-001	Allowability of Transfer	Yes	Finding No Longer Valid



Dave Yost • Auditor of State

PICKAWAY GENERAL HEALTH DISTRICT

PICKAWAY 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
MAY 10, 2012**