



Mary Taylor, CPA  
Auditor of State



**HARRISON DISTRICT BOARD OF HEALTH  
HARRISON COUNTY**

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Mary Taylor, CPA  
Auditor of State

Harrison District Board of Health  
Harrison County  
538 North Main Street, Suite 6  
Cadiz, Ohio 43907

To the Members of the Board:

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*

**Mary Taylor, CPA**  
Auditor of State

August 6, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Harrison District Board of Health  
Harrison County  
538 North Main Street, Suite 6  
Cadiz, Ohio 43907

To the Members of the Board:

We have audited the accompanying financial statements of Harrison District Board of Health, Harrison County, (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 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 of Harrison District Board of Health, Harrison County, 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 6, 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.

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**Mary Taylor, CPA**  
Auditor of State

August 6, 2009



HARRISON DISTRICT BOARD OF HEALTH  
HARRISON 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>All Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Federal Awards		\$110,839	\$110,839
Intergovernmental	\$32,534	45,000	77,534
Local Taxes	44,272		44,272
Fees	24,775		24,775
Licenses	3,292	88,640	91,932
Subdivisions	21,000		21,000
Contractual Services	8,400		8,400
Miscellaneous	390		390
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	134,663	244,479	379,142
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current Disbursements:			
Health:			
Salaries	77,929	135,370	213,299
Fringe Benefits	35,008	44,159	79,167
Supplies	14,920	7,434	22,354
Remittances to State	5,235	7,565	12,800
Equipment	979	5,410	6,389
Contracts - Services		7,608	7,608
Travel	7,305	7,450	14,755
Utilities	6,879		6,879
Other	4,271		4,271
	<hr/>	<hr/>	<hr/>
Total Disbursements	152,526	214,996	367,522
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(17,863)	29,483	11,620
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	55,025	13,980	69,005
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$37,162</b>	<b>\$43,463</b>	<b>\$80,625</b>
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*The notes to the financial statements are an integral part of this statement.*

HARRISON DISTRICT BOARD OF HEALTH  
HARRISON 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>All Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Federal Awards		\$103,145	\$103,145
Intergovernmental	\$40,250	66,170	106,420
Local Taxes	47,826		47,826
Fees	31,724		31,724
Licenses	3,815	83,838	87,653
Subdivisions	21,000		21,000
Contractual Services	8,400		8,400
Miscellaneous	2,973		2,973
<b>Total Cash Receipts</b>	<u>155,988</u>	<u>253,153</u>	<u>409,141</u>
<b>Cash Disbursements:</b>			
Current Disbursements:			
Health:			
Salaries	76,139	156,756	232,895
Fringe Benefits	29,407	49,992	79,399
Supplies	11,700	20,992	32,692
Remittances to State	7,673	6,628	14,301
Contracts - Services	8,519	10,128	18,647
Travel	6,814	9,861	16,675
Utilities	1,844		1,844
Other	13,186		13,186
<b>Total Disbursements</b>	<u>155,282</u>	<u>254,357</u>	<u>409,639</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>706</u>	<u>(1,204)</u>	<u>(498)</u>
<b>Fund Cash Balances, January 1</b>	<u>54,319</u>	<u>15,184</u>	<u>69,503</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$55,025</b></u>	<u><b>\$13,980</b></u>	<u><b>\$69,005</b></u>

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

**HARRISON DISTRICT BOARD OF HEALTH  
HARRISON 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 Harrison District Board of Health, Harrison County, (the District) as a body corporate and politic. A five-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**

As required by the Ohio Revised Code, the Harrison 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 Infrastructure Grant Fund - This is a Federal grant fund that accounts for the administration of the public health disaster plan.

Child Family Health Services Grant Fund - This fund receives intergovernmental grant monies to promote child family health services within the District.

**HARRISON DISTRICT BOARD OF HEALTH  
HARRISON COUNTY**

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

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

**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 and function 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) 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. The District did not encumber all commitments required by Ohio law.

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

**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		\$134,663	\$134,663
Special Revenue	\$231,565	244,479	12,914
Total	\$231,565	\$379,142	\$147,577

**HARRISON DISTRICT BOARD OF HEALTH  
HARRISON COUNTY**

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

**2. BUDGETARY ACTIVITY - (Continued)**

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$189,837	\$152,526	\$37,311
Special Revenue	237,629	214,996	22,633
Total	<u>\$427,466</u>	<u>\$367,522</u>	<u>\$59,944</u>

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$35,771	\$155,988	\$120,217
Special Revenue	394,525	253,153	(141,372)
Total	<u>\$430,296</u>	<u>\$409,141</u>	<u>(\$21,155)</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$282,047	\$155,282	\$126,765
Special Revenue	200,704	254,357	(53,653)
Total	<u>\$482,751</u>	<u>\$409,639</u>	<u>\$73,112</u>

Contrary to Ohio law, current year appropriations exceeded estimated resources as follows:  
**2007:**

Fund	Appropriations	Estimated Resources	Variance
General	\$282,047	\$90,271	(\$191,776)
Tattoo	\$200		(\$200)
Child Family Health Services	\$43,500	\$28,825	(\$14,675)

**2008:**

Fund	Appropriations	Estimated Resources	Amount of Variance
General	\$189,837	\$55,025	(\$134,812)
Private Water	\$20,875	\$13,316	(\$7,559)
Trailer Parks	\$2,736	\$1,648	(\$1,088)
Public Health Infrastructure Grant	\$80,000	\$74,258	(\$5,742)

**HARRISON DISTRICT BOARD OF HEALTH  
HARRISON COUNTY**

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

**2. BUDGETARY ACTIVITY - (Continued)**

Also, contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the following funds in 2007.

Fund	Appropriations	Budgetary Expenditures	Variance
Trailer Parks	\$1,040	\$1,546	(\$506)
Camps	\$5,900	\$6,564	(\$664)
Public Health Infrastructure Grant	\$42,000	\$81,951	(\$39,951)
Septic	\$28,000	\$35,878	(\$7,878)
Tobacco Coalition	\$11,539	\$14,483	(\$2,944)

**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.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$44,272 in 2008 and \$47,826 in 2007. The financial statements present these amounts as local taxes 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**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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



# 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*

Harrison District Board of Health  
Harrison County  
538 North Main Street, Suite 6  
Cadiz, Ohio 43907

To the Members of the Board:

We have audited the financial statements of the Harrison District Board of Health, Harrison County, (the District) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated August 6, 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.

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.

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 internal control deficiencies that might be 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.

We noted a certain matter that we reported to the District's management in a separate letter dated August 6, 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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2008-001 through 2008-003.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated August 6, 2009.

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

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**Mary Taylor, CPA**  
Auditor of State

August 6, 2009



**HARRISON DISTRICT BOARD OF HEALTH  
HARRISON COUNTY**

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

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2008-001**

**Noncompliance Citation**

**Ohio Revised Code Section 3709.28** prohibits a board of health from appropriating more than its estimated resources, as submitted to the county budget commission.

The appropriations exceeded the total available resources in the following funds:

**2007:**

Fund	Appropriations	Estimated Resources	Variance
General	\$282,047	\$90,271	(\$191,776)
Tattoo	\$200		(\$200)
Child Family Health Services	\$43,500	\$28,825	(\$14,675)

**2008:**

Fund	Appropriations	Estimated Resources	Amount of Variance
General	\$189,837	\$55,025	(\$134,812)
Private Water	\$20,875	\$13,316	(\$7,559)
Trailer Parks	\$2,736	\$1,648	(\$1,088)
Public Health Infrastructure Grant	\$80,000	\$74,258	(\$5,742)

Failure to limit appropriations to the amount certified by the budget commission could result in overspending and negative cash balances. Actual receipts plus unencumbered fund balances were not sufficient to permit the District Board of Health to obtain an amended certificate of estimated resources supporting the amounts of the abovementioned appropriations.

The District Board of Health should review certified resources prior to adopting appropriations. If certified amounts are not sufficient to support desired appropriations, an increased amended certificate should be obtained, or appropriations should be limited to amounts available.

**FINDING NUMBER 2008-002**

**Noncompliance Citation**

**Ohio Revised Code Section 5705.41(B)** prohibits a subdivision from making expenditures unless it has been properly appropriated.

Expenditures exceeded appropriations in the following funds for 2007:

**FINDING NUMBER 2008-002  
(Continued)**

<b>Fund</b>	<b>Appropriations</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
Trailer Parks	\$1,040	\$1,546	(\$506)
Camps	\$5,900	\$6,564	(\$664)
Public Health Infrastructure Grant	\$42,000	\$81,951	(\$39,951)
Septic	\$28,000	\$35,878	(\$7,878)
Tobacco Coalition	\$11,539	\$14,483	(\$2,944)

This could result in overspending and/or the misuse of public funds.

The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request that the Board approves increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

**FINDING NUMBER 2008-003**

**Noncompliance Citation**

**Ohio Revised Code Section 5705.41(D)** provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision’s fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer’s certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: “then and now” certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively of the Ohio Revised Code.

- 1. Then and Now Certificate** – If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the District may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.

If the amount involved is less than \$3,000 the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Board if such expenditure is otherwise valid.

- 2. Blanket Certificate** – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not be, limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

**FINDING NUMBER 2008-003  
(Continued)**

- 3. Super Blanket Certificate** – The District may also make expenditures and contracts for any amount from a specific line item appropriation in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket may be outstanding a particular time for any line item appropriation.

The District did not certify or record the amount against the applicable appropriation accounts for 19% of tested expenditures in 2007 and 59% of tested expenditures 2008. The District did not utilize the certification exceptions described above for those expenditures lacking prior certification.

Failure to certify the availability of funds and encumber appropriations could result in overspending in negative cash balances. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, the Fiscal Officer should certify that the funds are or will be available prior to obligation by the District. When prior certification is not possible, "then and now" certification should be used.

The District should certify purchases to which section Ohio Revised Code Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language which Ohio Revised Code Section 5705.41(D) requires authorizing disbursements. The Fiscal Officer should sign the certification at the time the District incurs a commitment, and only when the requirements of Ohio Revised Code Section 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

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**HARRISON DISTRICT BOARD OF HEALTH  
HARRISON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2006-001	Ohio Revised Code Section 5705.41(D) Disbursements were not properly certified.	No	Repeated as Finding Number 2008-003.





**Mary Taylor, CPA**  
Auditor of State

**DISTRICT BOARD OF HEALTH**

**HARRISON 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 22, 2009**