

Madison County – London City Health District

Madison County, Ohio

Regular Audit

January 1, 2007 through December 31, 2008

Year Audited Under GAGAS: 2007 & 2008

BALESTRA, HARR & SCHERER CPAs, INC.

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Mary Taylor, CPA

Auditor of State

Members of the Board
Madison County London City Health District
306 Lafayette Street, Suite B
P.O. Box 467
London, Ohio 43140

We have reviewed the *Independent Auditor's Report* of the Madison County London City Health District, Madison County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2007 to December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

August 25, 2009

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Madison County – London City Health District
Madison County, Ohio
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INDEPENDENT AUDITOR'S REPORT

Madison County – London City Health District
Madison County
306 Lafayette Street
London, Ohio 43140

We have audited the accompanying financial statements of the Madison County – London City Health District, Madison 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 *Government Auditing Standards* issued by the Comptroller General of the United States. 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 discussed 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 requires 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 the District 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 the Madison County – London City Health District as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

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 June 29, 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. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.



Balestra, Harr & Scherer, CPAs, Inc.

June 29, 2009

Madison County - London City Health District
*Combined Statement of Cash Receipts, Cash Disbursements and
 Changes in Fund Cash Balances*
All Governmental Fund Types
For the Year Ended December 31, 2008

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Subdivisions	\$588,076	\$0	\$588,076
Federal Awards	0	268,806	268,806
Intergovernmental	103,209	85,403	188,612
Fees	35,977	189,108	225,085
Permits	0	50,588	50,588
Licenses	0	63,381	63,381
Other Receipts	37,801	65,943	103,744
Total Cash Receipts	765,063	723,229	1,488,292
Cash Disbursements:			
Salaries	260,036	748,929	1,008,965
Supplies	17,025	34,707	51,732
Remittances to State	0	12,808	12,808
Equipment	4,281	0	4,281
Contract Services	142,056	0	142,056
IAP Immunization	0	20,787	20,787
Travel	4,749	34,720	39,469
Transportation	0	5,622	5,622
Services	0	2,460	2,460
Insurance	0	45,463	45,463
Advertising and Printing	5,993	0	5,993
Public Employees' Retirement	30,349	96,601	126,950
Workers' Compensation	6,427	16,487	22,914
Medicare	2,602	14,067	16,669
Other	37,520	59,784	97,304
Total Cash Disbursements	511,038	1,092,435	1,603,473
Total Cash Receipts Over (Under) Cash Disbursements	254,025	(369,206)	(115,181)
Other Financing Receipts (Disbursements):			
Transfers In	45,437	411,000	456,437
Transfers Out	(395,000)	(61,437)	(456,437)
Total Other Financing Receipts (Disbursements)	(349,563)	349,563	0
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	(95,538)	(19,643)	(115,181)
Fund Cash Balances, January 1	428,708	444,420	873,128
Fund Cash Balances, December 31	\$333,170	\$424,777	\$757,947

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

Madison County - London City Health District
*Combined Statement of Cash Receipts, Cash Disbursements and
 Changes in Fund Cash Balances*
All Governmental Fund Types
For the Year Ended December 31, 2007

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Subdivisions	\$594,902	\$0	\$594,902
Federal Awards	0	265,314	265,314
Intergovernmental	110,549	83,199	193,748
Fees	40,967	182,876	223,843
Permits	0	52,881	52,881
Licenses	0	61,321	61,321
Other Receipts	24,787	57,055	81,842
Total Cash Receipts	771,205	702,646	1,473,851
Cash Disbursements:			
Salaries	273,627	712,170	985,797
Supplies	28,677	26,794	55,471
Remittances to State	0	12,675	12,675
Equipment	11,284	0	11,284
Contract Services	158,997	0	158,997
IAP Immunization	0	1,389	1,389
Travel	6,587	30,351	36,938
Transportation	0	4,748	4,748
Services	0	2,882	2,882
Insurance	0	43,727	43,727
Advertising and Printing	7,636	0	7,636
Public Employees' Retirement	35,587	95,543	131,130
Workers' Compensation	6,714	11,863	18,577
Medicare	2,935	9,530	12,465
Other	91,815	83,425	175,240
Total Cash Disbursements	623,859	1,035,097	1,658,956
Total Cash Receipts Over (Under) Cash Disbursements	147,346	(332,451)	(185,105)
Other Financing Receipts (Disbursements):			
Transfers In	0	350,000	350,000
Transfers Out	(350,000)	0	(350,000)
Total Other Financing Receipts (Disbursements)	(350,000)	350,000	0
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	(202,654)	17,549	(185,105)
Fund Cash Balances, January 1	631,362	426,871	1,058,233
Fund Cash Balances, December 31	\$428,708	\$444,420	\$873,128

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

Madison County - London City Health District
Notes to the Financial Statements
For the Years Ended December 31, 2008 and 2007

1. Summary of Significant Accountings Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Madison County - London City Health District, Madison County, Ohio (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District was established as a contractual union of the London City Health District with the Madison County Health District. The District operates under Sections 3709.02 and 3709.07, Ohio Revised Code, Ohio Administrative Code, and any programs deemed necessary by the District. The District's services include the recording of certificates of vital statistics, immunization clinics, inspections, public health nursing services, and health-related issues, 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. Cash

As required by the Ohio Revised Code, the Madison County Treasurer is custodian for the District's cash. The County's cash and investment pool holds the District's assets, valued at the County 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:

Madison County - London City Health District
Notes to the Financial Statements
For the Years Ended December 31, 2008 and 2007

1. Summary of Significant Accountings Policies (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Women, Infants, and Children (WIC) Fund – This is a Federal grant fund which accounts for the money received and disbursed for the Special Supplemental Nutrition Program.

Public Health Nursing (PHN) Fund – This fund receives fees for various services, including providing home nursing services to elderly and homebound persons, immunizations to children and adults, physicals and vision screenings for children, and supplying nursing services to schools.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The District's 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 cancelled and reappropriated in the subsequent year.

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.

Madison County - London City Health District
Notes to the Financial Statements
For the Years Ended December 31, 2008 and 2007

2. Budgetary Activity

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

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$795,975	\$810,500	\$14,525
Special Revenue	1,123,448	1,134,229	10,781
Total	\$1,919,423	\$1,944,729	\$25,306

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,252,200	\$906,038	\$346,162
Special Revenue	1,125,022	1,153,872	(28,850)
Total	\$2,377,222	\$2,059,910	\$317,312

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$795,975	\$771,205	(\$24,770)
Special Revenue	1,179,240	1,052,646	(126,594)
Total	\$1,975,215	\$1,823,851	(\$151,364)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,252,200	\$973,859	\$278,341
Special Revenue	1,203,722	1,035,097	168,625
Total	\$2,455,922	\$2,008,956	\$446,966

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 \$588,076 in 2008 and \$594,902 in 2007. The collections are reflected as Subdivision on the financial statements.

4. 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. The Ohio Revised Code prescribes retirement benefits, including postretirement health care and survivor and disability benefits.

Madison County - London City Health District
Notes to the Financial Statements
For the Years Ended December 31, 2008 and 2007

4. Retirement System (Continued)

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10.00% and 9.50% of their gross salaries, respectively. The District contributed an amount equal to 14.00% and 13.85% of participants' gross salaries, respectively. 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:

- Property and general liability

Risk Pool Membership

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 Workers' 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. 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 Coverage

For an occurrence prior to January 1, 2006, PEP retains casualty risks up to \$250,000 per occurrence, including claim adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year. For an occurrence on or subsequent to January 1, 2006, PEP retains casualty risk up to \$350,000 per occurrence, including loss adjustment expenses. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation through contracts with PEP.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (for claims prior to January 1, 2006) or \$3,000,000 (for claims on or after January 1, 2006) as noted above.

Property Coverage

Beginning in 2005, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 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 million per occurrence limit.

Madison County - London City Health District
Notes to the Financial Statements
For the Years Ended December 31, 2008 and 2007

5. Risk Management (Continued)

Risk Pool Membership (Continued)

Property Coverage (Continued)

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.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

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, 2008 and 2007:

	2008	2007
Assets	\$35,769,535	\$37,560,071
Liabilities	(15,310,206)	(17,340,825)
Retained Earnings	\$20,459,329	\$20,219,246

At December 31, 2008 and 2007, respectively, casualty coverage liabilities noted above include approximately \$12.9 million and \$15.0 million of estimated incurred claims payable. The casualty coverage assets and retained earnings above also include approximately \$12.9 million and \$15.0 million of unpaid claims to be billed to approximately 445 member governments in the future, as of December 31, 2008 and 2007, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The District's share of these unpaid claims collectible in future years is approximately \$38,000. This payable includes the subsequent year's contribution due if the District terminates participation, as described in the last paragraph of this Note.

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.

Contributions to PEP	
2006	\$20,704
2007	21,404
2008	19,053

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP. They must provide written notice to PEP 60 days in advance of 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 was incurred or reported prior to the withdrawal.

Madison County - London City Health District
Notes to the Financial Statements
For the Years Ended December 31, 2008 and 2007

6. Contingent Liabilities

Amounts received from grantor agencies 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.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Madison County/London City Health District
Madison County, Ohio
306 Lafayette Street
London, Ohio 43140

We have audited the accompanying financial statements of the Madison County – London City Health District, Madison County, Ohio (the District), as of and for the years ended December 31, 2008 and December 31, 2007, and have issued our report thereon dated June 29, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion 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 certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of 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 entity'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 a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting. This item has been identified in the accompanying schedule of findings as item 2008-01.

Internal Control over Financial Reporting (Continued)

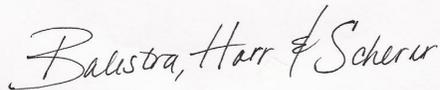
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of the 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 considered to be material weaknesses. We do not believe the significant deficiency described above, is a material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2008-01.

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

This report is intended solely for the information and use of management and members of the Board and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.
June 29, 2009

Madison County Health District
Schedule of Findings and Responses
For the Years Ended December 31, 2008 and December 31, 2007

Finding 2008-01

Noncompliance Citation/Significant Deficiency

Interest Allocation

Ohio Rev. Code Section 135.21 provides for the allocation of interest among funds. Interest earned on monies deposited by a treasurer which do not belong in the treasury of the subdivision, due to their status as custodial funds, because he is acting as ex officio treasurer, or otherwise, generally must be apportioned to the funds to which the principal belongs.

The District's fiscal agent, Madison County, has not posted any interest to the District's funds. Because of this, interest due to the District has been allocated to other funds and has not been available to the District.

We recommend that the District Board and County Treasurer calculate the amount of interest that is due to the District and transfer this money into the District's funds. We also recommend that at least annually, or however often the County Treasurer posts interest to other funds, the interest earned on the funds under the control of the District Board is credited to the District's funds.

Clients Response:

It is be agreement between the Board of Commissioners of Madison County and the Board of Trustees of the Madison County Health District that the following is done with interests earned from the unencumbered balance of Health Department money that has been invested. Because of Madison County Commissioners providing office space, utilities and phone service for the Health District, the District is allowing interest earned from the unencumbered investment balance to be applied toward rent or payment of utilities and phone service.

MADISON COUNTY – LONDON CITY HEALTH DISTRICT

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND DECEMBER 31, 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2006-001	Noncompliance Citation/Significant Deficiency – Interest Allocation	No	Reissued as Finding 2008-01



Mary Taylor, CPA
Auditor of State

MADISON COUNTY-LONDON CITY HEALTH DISTRICT

MADISON 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 8, 2009**