



Mary Taylor, CPA
Auditor of State

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS 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, 2009.....	5
Notes to the Financial Statements	7
Federal Awards Receipts and Expenditures Schedule	11
Notes to the Federal Awards Receipts and Expenditures Schedule	12
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	15
Schedule of Findings	17

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Mary Taylor, CPA
Auditor of State

Tuscarawas County Health Department
Tuscarawas County
897 East Iron Avenue
Dover, Ohio 44622

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 Department 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

April 5, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Tuscarawas County Health Department
Tuscarawas County
897 East Iron Avenue
Dover, Ohio 44622

To the Board of Health:

We have audited the accompanying financial statements of Tuscarawas County Health Department, Tuscarawas County, Ohio, (the Department) as of and for the year ended December 31, 2009. These financial statements are the responsibility of the Department'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 Department 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 Department's larger (i.e. major) funds separately. While the Department 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 Departments to reformat their statements. The Department 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 year ended December 31, 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Department as of December 31, 2009, or its changes in financial position for the year 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 Tuscarawas County Health Department, Tuscarawas County, Ohio, as of December 31, 2009, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The Department 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 April 5, 2010, on our consideration of the Department'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.

We conducted our audit to opine on the financial statements that collectively comprise the Department's financial statements. The U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* requires presenting a Federal Awards Receipts and Expenditures Schedule. The Schedule is not a required part of the financial statements. We subjected the Federal Awards Receipts and Expenditures Schedule to the auditing procedures applied in the audit of the financial statements. In our opinion, this information is fairly stated in all material respects in relation to the financial statements taken as a whole.



Mary Taylor, CPA
Auditor of State

April 5, 2010

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**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>All Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Intergovernmental	\$1,755,950	\$1,495,387	\$25,000	\$3,276,337
Contracts		167,900		167,900
Charges for Services	380,610	98,631		479,241
Fines, Licenses and Permits		261,500		261,500
Miscellaneous	64,223	52,579		116,802
Total Cash Receipts	<u>2,200,783</u>	<u>2,075,997</u>	<u>25,000</u>	<u>4,301,780</u>
Cash Disbursements:				
Current Disbursements:				
Health:				
Salaries	823,094	944,165		1,767,259
Fringe Benefits	279,759	349,824		629,583
Supplies	132,137	101,938		234,075
Remittances to State	55,946	89,576		145,522
Equipment	7,514	4,819		12,333
Contracts - Services	412,649	332,550		745,199
Travel	10,282	12,631		22,913
Other	13,690	53,899		67,589
Capital Outlay			30,726	30,726
Total Cash Disbursements	<u>1,735,071</u>	<u>1,889,402</u>	<u>30,726</u>	<u>3,655,199</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>465,712</u>	<u>186,595</u>	<u>(5,726)</u>	<u>646,581</u>
Other Financing Receipts/(Disbursements):				
Advances-In	5,100	118,500		123,600
Advances-Out	(118,500)	(5,100)		(123,600)
Total Other Financing Receipts/(Disbursements)	<u>(113,400)</u>	<u>113,400</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>352,312</u>	<u>299,995</u>	<u>(5,726)</u>	<u>646,581</u>
Fund Cash Balances, January 1	<u>2,282,002</u>	<u>525,049</u>	<u>46,227</u>	<u>2,853,278</u>
Fund Cash Balances, December 31	<u><u>\$2,634,314</u></u>	<u><u>\$825,044</u></u>	<u><u>\$40,501</u></u>	<u><u>\$3,499,859</u></u>
Reserves for Encumbrances, December 31	<u><u>\$73,448</u></u>	<u><u>\$43,012</u></u>	<u><u>\$110</u></u>	<u><u>\$116,570</u></u>

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

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**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009**

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

The Department's management believes these financial statements present all activities for which the Department 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 Department 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 Tuscarawas County Treasurer is custodian for the Department's deposits. The County's deposit and investment pool holds the Department's assets, valued at the Treasurer's reported carrying amount.

D. Fund Accounting

The Department uses fund accounting to segregate cash and investments that are restricted as to use. The Department 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 Department had the following significant Special Revenue Funds:

Women, Infants, and Children (WIC) Fund - This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Alcohol Fund - This fund is used to account for the purchase of service funds and Medicaid match to contract with the Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHS) for an alcohol and other drug prevention and outpatient treatment program.

Tobacco Fund - This fund is used to account for funding the Tobacco-Free Coalition of Northern Appalachia to implement tobacco prevention and use programs.

3. Capital Project Fund

This fund accounts for receipts restricted to acquiring or constructing major capital projects. The Permanent Improvement Fund is the Department's only capital project fund.

E. Budgetary Process

The Ohio Revised Code requires the Department 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 Department's Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

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

A summary of 2009 budgetary activity appears in Note 2.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

F. Property, Plant, and Equipment

The Department 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 year ending December 31, 2009 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,716,600	\$2,200,783	\$484,183
Special Revenue	1,925,844	2,075,997	150,153
Capital Projects	25,000	25,000	0
Total	\$3,667,444	\$4,301,780	\$634,336

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,954,653	\$1,808,519	\$146,134
Special Revenue	2,198,133	1,932,414	265,719
Capital Projects	33,870	30,836	3,034
Total	\$4,186,656	\$3,771,769	\$414,887

3. Intergovernmental Funding

The County apportions the excess of the Department's appropriations over other estimated receipts among the townships and municipalities composing the Department, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the Department. 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 Department with sufficient funds for health programs. The levy generated \$982,736 in 2009. The financial statements present these amounts as intergovernmental receipts.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009
(Continued)**

4. Retirement System

The Department'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 2009, OPERS members contributed 10% of their gross salaries and the Department contributed an amount equaling 14% of participants' gross salaries. The Department has paid all contributions required through December 31, 2009.

5. Risk Management

Commercial Insurance

The Department has obtained commercial insurance for the following risks:

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

6. Insurance Purchasing Pool

The Department participates in a group rating plan for Workers' Compensation through Tuscarawas County as established under Ohio Rev. Code Section 4123.29. The Department paid \$75,377 to Tuscarawas County to participate in the pool in 2009.

7. Contingent Liabilities

Amounts grantor agencies pay to the Department 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.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Receipts	Expenditures
<u>U.S. Department of Agriculture</u>				
<i>(Passed through the Ohio Department of Health)</i>				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	79-1-001-1-WAO109 79-1-001-1-WAO310	\$144,000 <u>100,000</u>	\$269,266 <u>72,817</u>
Total U.S. Department of Agriculture			244,000	342,083
<u>U.S. Department of Health and Human Services</u>				
<i>(Passed through the Ohio Department of Health)</i>				
Public Health Emergency Preparedness	93.069	079-1-001-2-PHO109 079-1-001-2-PHO110	81,111 <u>196,043</u>	73,460 <u>89,810</u>
Total Public Health Emergency Preparedness			277,154	163,270
Maternal and Child Health Services Block Grant to the States (CFHS)	93.994	079-1-001-1-MCO109 079-1-001-1-MCO310	24,940 <u>7,869</u>	24,940 <u>7,869</u>
Total Maternal and Child Health Services Block Grant (CFHS)			32,809	32,809
Family Planning Services	93.217	079-1-001-1-FPO108 079-1-001-1-FPO209	18,177 <u>44,927</u>	18,177 <u>44,927</u>
Total Family Planning Services			63,104	63,104
Medical Reserve Corps Small Grant Program	93.008	1MRCSG061001-03	<u>5,000</u>	
Total U.S. Department of Health and Human Services			378,067	259,183
<u>U.S. Department of Transportation</u>				
<i>(Passed through the Ohio Department of Transportation)</i>				
State and Community Highway Safety	20.600	OPC-2009-79-00-00-00476-00 OPC-2010-79-00-00-00476-00	51,252 <u> </u>	41,796 <u>14,748</u>
Total U.S. Department of Transportation			<u>51,252</u>	<u>56,544</u>
Total			<u>\$673,319</u>	<u>\$657,810</u>

The Notes to the Federal Awards Receipts and Expenditures Schedule are an integral part of this statement.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) reports the Tuscarawas County Health Department (the Department's) federal award programs' receipts and expenditures. The schedule has been prepared on the cash basis of accounting.

NOTE B - ACCOUNTING METHOD FOR EXPENDITURES

Federal funds were commingled with the local funds for the Maternal and Child Family Health Services Block Grant and the Family Planning Services Grant. It is assumed federal monies are expended first.



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**

Tuscarawas County Health Department
Tuscarawas County
897 East Iron Avenue
Dover, Ohio 44622

To the Board of Health:

We have audited the financial statements of the Tuscarawas County Health Department, Tuscarawas County, Ohio, (the Department) as of and for the year ended December 31, 2009, and have issued our report thereon dated April 5, 2010, wherein we noted the Department followed accounting practices the Auditor of State prescribes or permits 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 Department'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 Department's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Department'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 Department'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 Department's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the management, Board of Health, federal awarding agencies and pass-through entities, and other within the Department. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

April 5, 2010



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Tuscarawas County Health Department
Tuscarawas County
897 East Iron Avenue
Dover, Ohio 44622

To the Board of Health:

Compliance

We have audited the compliance of the Tuscarawas County Health Department, Tuscarawas County, Ohio, (the Department) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings identifies the Department's major federal program. The Department's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its major federal program. Our responsibility is to express an opinion on the Department's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Department's compliance with those requirements.

In our opinion, the Tuscarawas County Health Department, Tuscarawas County, Ohio, complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2009

Internal Control Over Compliance

The Department's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Department's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Department's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

We intend this report solely for the information and use of management, Board of Health, federal awarding agencies, and pass-through entities, and others within the Department. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

April 5, 2010

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Special Supplemental Nutrition Program for Women, Infants & Children, CFDA #10.557
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



Mary Taylor, CPA
Auditor of State

TUSCARAWAS COUNTY HEALTH DEPARTMENT

TUSCARAWAS 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 10, 2010**