



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Funds - For the Year Ended December 31, 2000	3
Combined Statement of Receipts - Budget and Actual - All Budgeted Funds - For the Year Ended December 31, 2000	4
Combined Statement of Disbursements and Encumbrances Compared with Expenditure Authority - All Budgeted Funds - For the Year Ended December 31, 2000	6
Notes to Financial Statements	9
Schedule of Federal Awards Expenditures For the Year Ended December 31, 2000	12
Notes to Schedule of Federal Awards Expenditures	16
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	17
Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control over Compliance in Accordance with OMB Circular A-133	19
Schedule of Findings	21

**This page intentionally left blank.**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West, Suite 302  
Youngstown, Ohio 44503

Telephone 330-797-9900  
800-443-9271

Facsimile 330-797-9949  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Mahoning County District Board of Health  
Mahoning County  
50 Westchester Drive  
Youngstown, OH 44515

To the Board Members:

We have audited the accompanying financial statements of the Mahoning County District Board of Health, Mahoning County, (the "District") as of and for the year ended December 31, 2000. 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Mahoning County District Board of Health, Mahoning County, as of December 31, 2000, and its combined cash receipts and disbursements and its budgeted and actual receipts and budgeted and actual disbursements and encumbrances, for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of the District, taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 21, 2001

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Levies - Taxes	\$731,360	\$192,476	\$923,836
Permits	194,220		194,220
Fees	530,474	1,245	531,719
Licenses		468,423	468,423
Intergovernmental Receipts - Federal	34,371	492,568	526,939
Intergovernmental Receipts - State		407,362	407,362
Mahoning County Solid Waste			
Contractual Services	633,551		633,551
Other Receipts	207,347	15,577	222,924
<b>Total Cash Receipts</b>	<u>2,331,323</u>	<u>1,577,651</u>	<u>3,908,974</u>
<b>Cash Disbursements:</b>			
Remittance - State		220,899	220,899
Salaries - Employees	1,134,687	95,183	1,229,870
Supplies	132,871	16,014	148,885
Equipment	58,927	617	59,544
Contracts - Repair	21,351	914	22,265
Contracts - Service	148,281	37,466	185,747
Rentals	205,465	5,052	210,517
Project Fund Expense - Federal		535,422	535,422
Project Fund Expense - State		482,307	482,307
Travel and Expenses	57,663	2,777	60,440
Compensation and Damages	12,860		12,860
Advertising and Printing	33,962	1,188	35,150
Public Employees Retirement	211,972	16,654	228,626
Worker's Compensation & DWR	2,471	194	2,665
Unemployment Compensation			
Other Expenses	221,736	18,879	240,615
<b>Total Cash Disbursements</b>	<u>2,242,246</u>	<u>1,433,566</u>	<u>3,675,812</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>89,077</u>	<u>144,085</u>	<u>233,162</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Reimbursements	634		634
Transfers-In	229,406	71,629	301,035
Transfers-Out	(71,515)	(229,520)	(301,035)
Refunds		(21,142)	(21,142)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>158,525</u>	<u>(179,033)</u>	<u>(20,508)</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>247,602</u>	<u>(34,948)</u>	<u>212,654</u>
<b>Fund Cash Balances, January 1</b>	<u>488,670</u>	<u>218,225</u>	<u>706,895</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$736,272</u></u>	<u><u>\$183,277</u></u>	<u><u>\$919,549</u></u>

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

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**COMBINED STATEMENT OF RECEIPTS - BUDGET AND ACTUAL - ALL BUDGETED FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<u>Fund Types/Funds</u>	<u>Budget</u>	<u>Actual Receipts</u>	<u>Variance Favorable (Unfavorable)</u>
General Fund	\$2,529,902	\$2,561,363	\$31,461
Special Revenue Funds:			
Trailer Park Fund	4,763	4,763	
Food Service Fund	171,813	171,812	(1)
Camps Fund	5,873	5,873	
Landfill Fund	242,900	242,900	
Water System Fund	25,635	25,635	
Pool Fund	17,440	17,440	
TB Clinic Fund	204,408	204,078	(330)
Federal Grant Funds	764,828	567,029	(197,799)
State Grant Funds	<u>549,536</u>	<u>409,750</u>	<u>(139,786)</u>
<b>Total Special Revenue Funds</b>	<b><u>1,987,196</u></b>	<b><u>1,649,280</u></b>	<b><u>(337,916)</u></b>
Total (Memorandum Only)	<u>\$4,517,098</u>	<u>\$4,210,643</u>	<u>\$(306,455)</u>

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



**This page intentionally left blank.**

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**COMBINED STATEMENT OF DISBURSEMENTS AND ENCUMBRANCES COMPARED  
WITH EXPENDITURE AUTHORITY - ALL BUDGETED FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<u>Fund Types/Funds</u>	<u>Prior Year Carryover Appropriations</u>	<u>2000 Appropriations</u>	<u>Total</u>
General Fund	\$114,619	\$2,538,941	\$2,653,560
Special Revenue Funds:			
Trailer Park Fund		5,563	5,563
Food Service Fund	16,510	171,893	188,403
Camps Fund		5,873	5,873
Landfill Fund		184,800	184,800
Water System Fund	635	25,779	26,414
Pools Fund		17,440	17,440
TB Clinic Fund	23,175	241,544	264,719
Federal Grant Funds	22,324	596,922	619,246
State Grant Funds	<u>92,594</u>	<u>574,944</u>	<u>667,538</u>
<b>Total Special Revenue Funds</b>	<b><u>155,238</u></b>	<b><u>1,824,758</u></b>	<b><u>1,979,996</u></b>
Total (Memorandum Only)	<u>\$ 269,857</u>	<u>\$ 4,363,699</u>	<u>\$4,633,556</u>

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

<b><u>Actual 2000 Disbursements</u></b>	<b><u>Encumbrances Outstanding At 12-31-00</u></b>	<b><u>Total</u></b>	<b><u>Variance: Favorable (Unfavorable)</u></b>
\$2,313,761	\$118,452	\$2,432,213	\$221,347
5,063		5,063	500
188,283		188,283	120
5,873		5,873	
184,500		184,500	300
26,084		26,084	330
17,440		17,440	
194,938	16,272	211,210	53,509
556,510	6,960	563,470	55,776
<u>505,537</u>	<u>111,115</u>	<u>616,652</u>	<u>50,886</u>
<b><u>1,684,228</u></b>	<b><u>134,347</u></b>	<b><u>1,818,575</u></b>	<b><u>161,421</u></b>
<u>\$3,997,989</u>	<u>\$252,799</u>	<u>\$4,250,788</u>	<u>\$382,768</u>

**This page intentionally left blank.**

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Empowered by Section 3709.01 of the Revised Code, the Mahoning County District Board of Health (the "District") consists of the various villages and townships not heretofore incorporated as a City Health District, within Mahoning County. The chief executive officer of each constituent political subdivision serves on the District Advisory Council, which meets the first Monday in March annually, to appoint the members of the County Board of Health or to fill any Board vacancy to its prescribed five (5) members serving five year terms. The Mahoning County District Board of Health appoints a health commissioner to act as chief executive officer. As chief executive officer, the health commissioner presides over the District Board of Health and reports to the Board at its regular meeting on the fourth Thursday of each month. As a separate political entity, the Mahoning County District Board of Health operates autonomous of Mahoning County. However, the Revised Code assigns the County Auditor and the County Treasurer to serve in similar capacities for the Mahoning County District Board of Health. Charged with maintaining the health and welfare of the Health District, the District Board of Health is empowered to enforce the laws, rules, and regulations as promulgated by the appropriate federal and state legislatures, departments, and agencies.

Management believes the financial statements included in this report represent all of the funds of the Mahoning County District Board of Health over which the District has the ability to exercise direct operating control.

**B. Basis of Accounting**

The Mahoning County District Board of Health prepares its financial statements on a basis of cash receipts and disbursements. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. A general fixed asset group and long-term debt group of accounts are not recorded on the financial statements by the District under the basis of accounting used. By virtue of Ohio law, the District is to maintain the encumbrance method of accounting and to make appropriations.

**C. Fund Accounting**

The Mahoning County District Board of Health maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(Continued)**

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

**Governmental Fund Types:**

**General Fund**

The General Fund is the general operating fund of the District Board of Health. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

**Special Revenue Funds**

To account for proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to disbursements for specified purposes.

**D. Budgetary Process**

**1. Budget**

A budget of estimated cash receipts and disbursements is submitted to the county auditor, as secretary of the county budget commission, by the first Monday in April of each year, for the period January 1 to December 31 of the following year.

**2. Estimated Resources**

The county budget commission certifies its actions to the District Board of Health by September 1. As part of this certification, the District Board of Health receives the official certificate of estimated resources which states the projected receipts of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. Prior to December 31, the District Board of Health must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts as shown in the accompanying financial statements do not include January 1, 2000 unencumbered fund balances. However, those fund balances are available for appropriations.

**3. Appropriations**

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(Continued)**

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

**D. Budgetary Process (Continued)**

**4. Encumbrances**

The District Board of Health is to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

**E. Property, Plant and Equipment**

Fixed assets acquired or constructed for general governmental service are recorded as expenditures. Depreciation is not recorded for these fixed assets.

**F. Total Columns on the Financial Statements**

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Mahoning County Auditor and County Treasurer serve as fiscal agent to the Mahoning County District Board of Health. Therefore, it was deemed not practical to determine the risk associated with the deposits on hand with Mahoning County.

**3. INSURANCE**

The District Board of Health maintains comprehensive insurance coverage with private carriers for building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Real property is insured by Mahoning County and the contents are 100% insured by the District Board of Health.

**4. RETIREMENT COMMITMENTS**

The employees of the District were covered by the Public Employees Retirement System of Ohio, (PERS). The State of Ohio accounts for the activities of the retirement system, and the amount of that fund is not reflected in the accompanying financial statements. As of December 31, 2000, the PERS requires contributions to the system of 8.5% of employees gross wages. The District paid the employee share of 8.5% to the PERS for its employees per the collective bargained agreement. The District Board of Health matches the employee share with a contribution equal to 10.84% of employees' gross wages.

**5. LEGAL COMPLIANCE**

Pursuant to Section 117.11 of the Revised Code, the Auditor of State performed tests of compliance with various provisions of local, state and/or federal laws, as appropriate.

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(Cash Basis)**

<b>FEDERAL GRANTOR/ PASS THROUGH GRANTOR: PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>
<b>U.S. DEPARTMENT OF AGRICULTURE/ State Department of Health/Youngstown Area Community Action Council</b>		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	FY-00 FY-01
<b>Total U.S. Department of Agriculture</b>		
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT/Mahoning County</b>		
Lead Based Paint Hazard Control in Privately Owned Housing	14.900	
<b>U.S. DEPARTMENT OF TRANSPORTATION/ Ohio Department of Public Safety</b>		
State and Community Highway Safety	20.600	0923.0 1094.0 1471.0
<b>Total U.S. Department of Transportation</b>		
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY/ State Department of Health</b>		
State Indoor Radon Grants	66.032	50-1-01-P-BA-392-00
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/State Department of Aging/District XI: Area Agency on Aging, Inc.</b>		
Title III, Part B - Supportive Services and Senior Centers	93.044	FY-99-6352 FY-00-6352
Subtotal - CFDA #93.044		
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/State Department of Health</b>		
Childhood Lead Poisoning Prevention Projects - State and Community - Based	93.197	50-1-01-F-BD-00 50-1-01-F-BD-01
Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
Subtotal - CFDA 93.197		



**FEDERAL  
RECEIPTS**

**FEDERAL  
EXPENDITURES**

\$ 14,972  
1,774  
16,746

\$ 13,713  
4,502  
18,215

205,504

170,394

21,351  
24,417  
        
45,768

38,728  
5,695  
44,423

2,234

1,798  
37,274  
39,072

1,798  
37,274  
39,072

47,414  
24,158

57,312  
40,143

71,572

97,455

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(Continued)**

<b>FEDERAL GRANTOR/ PASS THROUGH GRANTOR: PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>GRANT NUMBER</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/State Department of Health (Continued)</b>		
Preventive Health and Health Services Block Grant	93.991	50-1-01-P-BP-387-99 50-1-01-P-BP-387-00
Subtotal - CFDA #93.991		
Block Grant Maternal and Child Health Services	93.994	50-1-01-F-BE-00 50-1-01-F-BE-01 50-1-01-F-BE-320-99
Subtotal - CFDA #93.994		
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/State Department of Human Services/ State Department of Health</b>		
Medical Assistance Program (Medicaid: Title XIX)	93.778	FY-00
<b>Total U.S. Department of Health and Human Services</b>		
<b>Total Federal Financial Assistance</b>		

*The accompanying notes are an integral part of this schedule.*

**FEDERAL  
RECEIPTS**

**FEDERAL  
EXPENDITURES**

2,517  
32,380  
34,897

1,933  
35,636  
37,569

72,957  
22,799  
95,756

69,448  
15,623  
1,469  
86,540

17,625

26,479

258,922  
\$526,940

287,115  
\$522,381

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2000**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Mahoning County District Board of Health's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B - MATCHING REQUIREMENTS**

Certain Federal programs require that the Mahoning County District Board of Health contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Mahoning County District Board of Health has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON  
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Mahoning County District Board of Health  
Mahoning County  
50 Westchester Drive  
Youngstown, OH 44515

To the Board Members:

We have audited the financial statements of the Mahoning County District Board of Health as of and for the year ended December 31, 2000, and have issued our report thereon dated May 21, 2001. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the Mahoning County District Board of Health's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Mahoning County District Board of Health's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Mahoning County District Board of Health  
Mahoning County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information of the audit committee, management, Board of the Mahoning County District Board of Health, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 21, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
www.auditor.state.oh.us

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

Mahoning County District Board of Health  
Mahoning County  
50 Westchester Drive  
Youngstown, OH 44515

To The Board Members:

**Compliance**

We have audited the compliance of the Mahoning County District Board of Health with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The Mahoning County District Board of Health's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to the major federal program is the responsibility of the Mahoning County District Board of Health's management. Our responsibility is to express an opinion on the Mahoning County District Board of Health's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Mahoning County District Board of Health's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Mahoning County District Board of Health's compliance with those requirements.

In our opinion, the Mahoning County District Board of Health complied, in all material respects, with the requirements referred to above that are applicable to the major federal program for the year ended December 31, 2000.

**Internal Control Over Compliance**

The management of the Mahoning County District Board of Health is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Mahoning County District Board of Health's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, Board of the Mahoning County District Board of Health, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 21, 2001



**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505**

**MAHONING COUNTY DISTRICT BOARD OF HEALTH  
MAHONING COUNTY  
DECEMBER 31, 2000**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Lead Based Paint Hazard Control in Privately Owned Housing CFDA # 14.900
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

Finding Number	
----------------	--

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**MAHONING COUNTY DISTRICT BOARD OF HEALTH**

**MAHONING 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  
JULY 24, 2001**