



Mary Taylor, CPA
Auditor of State

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

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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 government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

April 21, 2009

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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 the Tuscarawas County Health Department, Tuscarawas County, Ohio, (the Department) as of and for the year ended December 31, 2008. 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, 2008 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, 2008, 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, 2008, and its combined cash receipts and disbursements for the years 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 21, 2009, 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 basic 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 basic financial statements. We subjected the Schedule to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Mary Taylor, CPA
Auditor of State

April 21, 2009

**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, 2008**

	All Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Intergovernmental	\$1,600,819	\$1,495,468	\$25,000	\$3,121,287
Contracts		113,000		113,000
Charges for Services	363,839	103,615		467,454
Fees, Licenses and Permits		267,286		267,286
Miscellaneous	37,818	25,698		63,516
Total Cash Receipts	2,002,476	2,005,067	25,000	4,032,543
Cash Disbursements:				
Current Disbursements:				
Health:				
Salaries	825,793	987,628		1,813,421
Fringe Benefits	298,880	357,896		656,776
Supplies	94,968	129,588		224,556
Remittances to State	86,358	95,504		181,862
Equipment	11,243	20,591		31,834
Contracts - Services	354,069	351,214		705,283
Travel	16,417	20,244		36,661
Other	25,254	60,799		86,053
Capital Outlay			12,316	12,316
Total Cash Disbursements	1,712,982	2,023,464	12,316	3,748,762
Total Cash Receipts Over/(Under) Cash Disbursements	289,494	(18,397)	12,684	283,781
Other Financing Receipts/(Disbursements):				
Transfers-In		17,299		17,299
Advances-In	64,800	5,100		69,900
Transfers-Out	(17,299)			(17,299)
Advances-Out	(5,100)	(64,800)		(69,900)
Total Other Financing Receipts/(Disbursements)	42,401	(42,401)	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	331,895	(60,798)	12,684	283,781
Fund Cash Balances, January 1	1,950,107	585,847	33,543	2,569,497
Fund Cash Balances, December 31	\$2,282,002	\$525,049	\$46,227	\$2,853,278
Reserves for Encumbrances, December 31	\$38,053	\$107,602	\$3,870	\$149,525

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, 2008**

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 accounts for the Special Supplemental Nutrition Program.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008
(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 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 reappropriated. The Department did not use the encumbrance method of accounting.

A summary of 2008 budgetary activity appears in Note 2.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008
(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, 2008 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,807,600	\$2,067,276	\$259,676
Special Revenue	2,068,278	2,027,466	(40,812)
Capital Projects	25,000	25,000	0
Total	\$3,900,878	\$4,119,742	\$218,864

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,757,705	\$1,773,434	\$1,984,271
Special Revenue	2,654,238	2,195,866	458,372
Capital Projects	58,472	16,186	42,286
Total	\$6,470,415	\$3,985,486	\$2,484,929

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 \$1,019,841 in 2008. The financial statements present these amounts as intergovernmental receipts.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008
(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 2008, 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, 2008.

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 \$49,557 to Tuscarawas County to participate in the pool in 2008.

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, 2008**

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-CL-07 79-1-001-1-WAO108 79-1-001-1-WAO109	\$11,193 264,757 146,266	\$247,572 69,000
Total U.S. Department of Agriculture			422,216	316,572
<u>U.S. Department of Health and Human Services</u>				
<i>(Passed through the Ohio Department of Health)</i>				
Centers for Disease and Prevention Investigations and Technical Assistance	93.283	079-1-001-2-PIO108 079-1-001-2-PIO109	97,768 30,000	90,519 37,650
Total Centers for Disease and Prevention Investigations and Technical Assistance			127,768	128,169
Maternal and Child Health Services Block Grant to the States (CFHS)	93.994	079-1-001-1-MCO108 079-1-001-1-MCO109	13,502 7,552	13,502 7,552
Total Maternal and Child Health Services Block Grant (CFHS)			21,054	21,054
Family Planning Services	93.217	079-1-001-1-FPO108	47,530	47,530
Medical Reserve Corps Small Grant Program	93.008	1MRCSG061001-02	5,000	2,564
Total U.S. Department of Health and Human Services			201,352	199,317
<u>U.S. Department of Transportation</u>				
<i>(Passed through the Ohio Department of Transportation)</i>				
State and Community Highway Safety	20.600	OPC-2007-79-00-00-00422-00 OPC-2008-79-00-00-00393-00 OPC-2009-79-00-00-00476-00	10,832 34,971	40,464 10,073
Total U.S. Department of Transportation			45,803	50,537
Total			\$669,371	\$566,426

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the Department's federal award programs. 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 Preventive Health Services Block 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, 2008, and have issued our report thereon dated April 21, 2009, wherein we noted the Department followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Department's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Department's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Department's internal control will not prevent or detect a material financial statement misstatement.

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

We noted a certain matter that we reported to the Department's management in a separate letter dated April 21, 2009.

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 management, the Board of Health, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

April 21, 2009



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
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, 2008. 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 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 reasonably assure whether noncompliance occurred with the types of 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, 2008.

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 expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Department's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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 that might be 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, the Board of Health, federal awarding agencies, and pass-through entities. It is not intended for anyone 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 21, 2009

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008**

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, and 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?	No

**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.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Income verification evidence was not always maintained for clinic, dental, family planning and alcohol billings.	No	Partially Corrected. The Department has implemented procedures to correct the income verification errors but there was one instance noted in 2008 where income verification was not maintained.



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 30, 2009**