



**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2002**



**Auditor of State
Betty Montgomery**

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2002.....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – Agency Fund – For the Year Ended December 31, 2002.....	4
Notes to the Financial Statements	5
Schedule of Federal Awards Expenditures	11
Notes to the Schedule of Federal Awards Expenditures	12
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Independent Accountants' Report on Compliance with Requirements Applicable to Its Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	15
Schedule of Finding.....	17

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Board of Trustees
Cuyahoga County District Board of Health
Cuyahoga County
1375 Euclid Avenue, 5th Floor
Cleveland, Ohio 44115

We have audited the accompanying financial statements of the Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) as of and for the year ended December 31, 2002. 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 in 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 generally accepted accounting principles.

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 Cuyahoga County District Board of Health, Cuyahoga County, Ohio, as of December 31, 2002, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2003 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.

The accompanying federal awards expenditures schedule is presented for 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. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Cuyahoga County District Board of Health
Cuyahoga County
Independent Accountants' Report
Page 2

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

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

Betty Montgomery
Auditor of State

March 13, 2003

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<u>Memorandum Only</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Totals</u>
Cash Receipts:			
Cities, Villages, and Townships Revenue	\$2,469,169		\$2,469,169
Permits - Environmental Division	564,495		564,495
Fees - Environmental Division	588,517		588,517
Licenses - Environmental Division	1,734,975		1,734,975
Contractual Services - Nursing Division	1,261,038		1,261,038
Grants - Federal and Private	374,128	\$4,402,822	4,776,950
Charges for Services	626,895		626,895
Other Intergovernmental	360,807		360,807
Reimbursements	11,543		11,543
Miscellaneous	169,133		169,133
Total Cash Receipts	<u>8,160,700</u>	<u>4,402,822</u>	<u>12,563,522</u>
Cash Disbursements:			
Salaries	5,195,234		5,195,234
Public Employee's Retirement and Other Benefits	774,431		774,431
Flex Benefits	645,829		645,829
Unemployment Compensation	7,818		7,818
Worker's Compensation	10,764		10,764
Supplies	183,742		183,742
Equipment	140,188		140,188
Contracts/Services	166,798		166,798
Travel and Expenses	165,660		165,660
Advertising and Printing	101,226		101,226
Project Expenditures - Federal and Private		3,768,797	3,768,797
Statutory Administrative Fees	150,757		150,757
Miscellaneous	149,662		149,662
Total Disbursements	<u>7,692,109</u>	<u>3,768,797</u>	<u>11,460,906</u>
Total Receipts Over/(Under) Disbursements	<u>468,591</u>	<u>634,025</u>	<u>1,102,616</u>
Other Financing Receipts/(Disbursements):			
Transfers-In	0	52,562	52,562
Transfers-Out	(52,562)	0	(52,562)
Total Other Financing Receipts/(Disbursements)	<u>(52,562)</u>	<u>52,562</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	416,029	686,587	1,102,616
Fund Cash Balances, January 1, 2002	4,223,776	63,436	4,287,212
Fund Cash Balances, December 31, 2002	<u>\$4,639,805</u>	<u>\$750,023</u>	<u>\$5,389,828</u>
Reserves for Encumbrances, December 31, 2002	<u>\$920</u>	<u>\$0</u>	<u>\$920</u>

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

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Agency Funds
Cash Receipts:	
Nursing Division Immunizations	\$147,745
Reimbursements	62,686
Total Cash Receipts	210,431
Cash Disbursements:	
NCB Account	149,174
Health Insurance	66,059
Total Disbursements	215,233
Total Receipts Over/(Under) Disbursements	(4,802)
Other Financing Receipts/(Disbursements):	
Transfers-In	0
Total Other Financing Receipts/(Disbursements)	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(4,802)
Fund Cash Balance, January 1, 2002	1,028,486
Fund Cash Balance, December 31, 2002	\$1,023,684

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

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 20002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District (general health) administers and enforces, within its jurisdiction, all public health and sanitation laws of the State of Ohio. The District provides public health services for the prevention or restriction of disease. In addition to the required programs, the District adopts regulations and provides programs to enable residents of the district to live in a healthy and environmentally safe community. The District is comprised of 35 cities, 19 villages and two townships within Cuyahoga County representing 815,000 residents. The five member Board of Trustees is appointed by the District advisory council which consists of the President of the Board of County Commissioners, the chief executive of each municipal corporation not constituting a city health district and the chairman of the board of township trustees of each township. The District appoints the health commissioner and can hire and fix compensation of employees. The District is dependent upon the County to provide facilities and legal counsel and act as custodian for its funds. The budget is approved by the District which is responsible for fiscal management through its authority to enter into contracts and prepare financial reports. The District is not part of the reporting entity of the County of Cuyahoga.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

C. Cash

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are 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 is the general operating fund. It is used to account for all financial resources except those restricted by law or contract or to be accounted for in another fund.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Wellness Block Grant Fund – This fund is used to account for reducing out of wedlock pregnancies within the target population of male and female youths between the ages of 14 to 21 in targeted areas within Cuyahoga County.

Breast and Cervical Cancer Grant Fund - This fund is used to account for federal grants for the prevention of breast and cervical cancer.

Preventative Health Grant Fund - This fund is used to account for federal grants used to provide education and awareness related to cardiovascular health disease to African American and Hispanic males ages 18 to 54 in targeted areas within Cuyahoga County.

Lead Based Paint Hazard Control in Housing Fund - This fund is used to account for the encouragement of effective action to prevent childhood lead poisoning by establishing a workable framework for lead-based paint hazard identification and control.

Immunization Action Plan Fund – This fund is used to account for the reduction and ultimate elimination of vaccine preventable diseases.

3. Agency Funds

The fund for which the District is acting in an agency capacity is classified as an Agency Fund. The District has the following significant Agency Funds:

Trust and Agency Fund - This fund is used to account for payroll deductions from employees for their health insurance co-payments that are then paid to the Health insurance.

National City Bank Account Fund (Agency Fund) – This fund is used to account for immunization shots administered by the District's Division of Nursing.

E. Budgetary Process

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) should not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission also approves the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 also approves estimated resources.

3. Encumbrances

The District reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2002 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under District's basis of accounting.

H. Total Columns

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

2. EQUITY IN POOLED CASH

As required by Ohio Revised Code, the Cuyahoga County Auditor is the fiscal agent of the District. The District's cash pool, used by all funds, is deposited with the Cuyahoga County Treasurer. The cash pool is commingled with Cuyahoga County's cash and investment pool and is not identifiable as to demand deposits or investments. All collections are remitted to the Cuyahoga County Treasurer for deposit and all disbursements are made by warrants prepared by the Cuyahoga County Auditor drawn on deposits held in the name of Cuyahoga County. GASB 3 requirements for the County of Cuyahoga are presented in the December 31, 2002 Comprehensive Annual Financial Report. The fund balances are expressed in cash equivalents. Cash equivalents are available for immediate expenditure or liquid investments which are immediately marketable, have negligible credit risk, and mature within three months. The carrying amount of cash on deposit with the Cuyahoga County Treasurer at December 31, 2002 was \$6,392,010. The District also had a fully collateralized immunization checking account with a year-end balance of \$20,852 and petty cash amounting to \$650.

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the year ended December 31, 2002 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$8,344,403	\$8,160,700	(\$183,703)
Special Revenue	7,617,637	4,455,384	(3,162,253)
Total	\$15,962,040	\$12,616,084	(\$3,345,956)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$12,574,280	\$7,745,591	\$4,828,689
Special Revenue	8,036,037	3,768,797	4,267,240
Total	\$20,610,317	\$11,514,388	\$9,095,929

4. SUBDIVISION REVENUE

The cities, villages and townships that receive services from the District contribute to the operations of the District. The County Auditor assesses each subdivision their share of the operating cost, which is calculated by the District, through property tax collections. When the County Auditor disburses property tax to the subdivision, the appropriate deduction is made on the subdivision settlement and transmitted to the District.

5. RETIREMENT SYSTEM

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a state operated cost-sharing, multiple-employer public employee retirement system. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to vested employees who are eligible to retire based upon years of service.

Contribution rates are prescribed by the Ohio Revised Code. For 2002, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 2002.

6. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

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

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002
(Continued)**

6. RISK MANAGEMENT (Continued)

The District provides health insurance and dental and vision coverage to full-time employees through a private carrier.

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**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY NUMBER</u>	<u>EXPENDITURES</u>
U.S. Department of Health and Human Services			
<i>Passed Through the State Department of Health:</i>			
01/02 Breast & Cervical Cancer Project	93.919	18-1-01-2-AE-02	\$148,947
02/03 Breast & Cervical Cancer Project	93.919	18-1-01-2-AE-03	83,293
			<u>232,240</u>
01/02 Tobacco Prevention	93.283	18-1-001-2-CJ-01	22,493
02/03 Tobacco Prevention	93.283	18-1-001-2-CJ-02	30,638
02/03 Public Health Infrastructure	93.283	18-1-001-2-BI-03	23,487
			<u>76,618</u>
2001 STD Control Program	93.977	18-1-001-2-BX-02	22,205
2002 STD Control Program	93.977	18-1-001-2-BX-03	104,874
			<u>127,079</u>
2001 Immunization Action Plan	93.268	18-1-001-2-AZ-01	74,893
2002 Immunization Action Plan	93.268	18-1-001-2-AZ-02	381,992
			<u>456,885</u>
01/02 OPTIONS Regional Referral	93.994	18-1-001-2-BL-02	46,964
02/03 OPTIONS Regional Referral	93.994	18-1-001-2-BL-03	43,958
			<u>90,922</u>
2001 Cardiovascular Health	93.991	18-1-001-2-ED-01	13,514
2002 Cardiovascular Health	93.991	18-1-001-2-ED-02	178,764
			<u>192,278</u>
01/02 CDC Lead Program	93.197	18-1-001-2-BD-02	49,972
02/03 CDC Lead Program	93.197	18-1-001-2-BD-03	19,098
			<u>69,070</u>
Total U.S. Department of Health and Human Services			1,245,092
U.S. Department of Housing and Urban Development			
<i>Passed Through the State Department of Housing and Urban Development</i>			
02/04 LEAD-BASED PAINT HAZARD IN HOUSING	14.900	OHLHB0190-01	118,025
<i>Passes Through the Cuyahoga County Department of Development</i>			
MOLD & MOISTURE	14.900	N/A	246,847
Total U.S. Department of Housing and Urban Development			364,872
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$1,609,964</u>

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2002**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the District's federal award programs. The Schedule has been prepared on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE B – SUBRECIPIENTS

The District passes-through certain Federal assistance received from the Ohio Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the District records expenditures of Federal Awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the District is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

N/A – not applicable.

CFDA – Catalog of Federal Domestic Assistance.



**Auditor of State
Betty Montgomery**

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

Board of Trustees
Cuyahoga County District Board of Health
Cuyahoga County
1375 Euclid Avenue, 5th Floor
Cleveland, Ohio 44115

We have audited the financial statements of Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) as of and for the year ended December 31, 2002, and have issued our report thereon dated March 13, 2003. 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 District'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 District'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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated March 13, 2003.

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

This report is intended for the information and use of management, the Board of Trustees, 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.

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

Betty Montgomery
Auditor of State

March 13, 2003



Auditor of State Betty Montgomery

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

Board of Trustees
Cuyahoga County District Board of Health
Cuyahoga County
1375 Euclid Avenue, 5th Floor
Cleveland, Ohio 44115

Compliance

We have audited the compliance of Cuyahoga County District Board of Health, Cuyahoga County, Ohio, (the District) 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, 2002. The District'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 its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District'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 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 District'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 District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

Internal Control Over Compliance

The management of the District 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 District'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.

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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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated March 13, 2003.

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



Betty Montgomery
Auditor of State

March 13, 2003

**CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2002**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Immunization Grant (Immunization Action Plan), CFDA# 93.268
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.



**Auditor of State
Betty Montgomery**

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CUYAHOGA COUNTY DISTRICT BOARD OF HEALTH

CUYAHOGA 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
APRIL 8, 2003**