



**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003



**Auditor of State
Betty Montgomery**

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

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**Auditor of State
Betty Montgomery**

Kenton-Hardin General Health District
Hardin County
Courthouse Annex, Suite 120
175 W. Franklin Street
Kenton, Ohio 43326

To the Members of the Board:

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 a February 2, 2005 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 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.

A handwritten signature in black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

August 31, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Kenton-Hardin General Health District
Hardin County
Courthouse Annex, Suite 120
175 W. Franklin Street
Kenton, Ohio 43326

To the Members of the Board:

We have audited the accompanying financial statements of the Kenton-Hardin General Health District, Hardin County, (the "District"), as of and for the years ended December 31, 2004 and 2003. 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 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 that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District 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.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, 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, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, 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 reserve for encumbrances of the District as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2005, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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.



Betty Montgomery
Auditor of State

August 31, 2005

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		<u>(Totals Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	
Cash Receipts:			
Subdivision Revenue	\$229,233		\$229,233
Intergovernmental Revenue	9,273	139,913	149,186
Licenses, Permits, and Fees	47,311	70,683	117,994
Contractual Services		52,196	52,196
Immunizations	54,181		54,181
Other Receipts	3,155	720	3,875
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	343,153	263,512	606,665
Cash Disbursements:			
Salaries and Fringe Benefits	271,246	163,471	434,717
State Remittance - Permit	495	7,487	7,982
State Remittance - Fees	17,790	2,561	20,351
Equipment		44,831	44,831
Supplies	24,852	17,470	42,322
Travel & Expenses	4,455	6,426	10,881
Liability Insurance	3,463		3,463
Other	12,266	8,275	20,541
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	334,567	250,521	585,088
Total Receipts Over Disbursements	8,586	12,991	21,577
Other Financing Sources and (Uses):			
Advances In		7,000	7,000
Advances Out	(7,000)		(7,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and (Uses)	(7,000)	7,000	
Receipts and Other Sources Over Disbursements and Other Uses	1,586	19,991	21,577
Fund Cash Balances, January 1	108,651	138,824	247,475
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$110,237	\$158,815	\$269,052
	<hr/>	<hr/>	<hr/>
Reserve for Encumbrances	\$5,000	\$400	\$5,400
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The notes to the financial statements are an integral part of this statement

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		(Totals Memorandum Only)
	<u>General Fund</u>	<u>Special Revenue Funds</u>	
Cash Receipts:			
Subdivision Revenue	\$229,500		\$229,500
Intergovernmental Revenue	9,276	124,490	133,766
Licenses, Permits, and Fees	40,082	73,223	113,305
Contractual Services		49,430	49,430
Immunizations	47,663		47,663
Other Receipts	3,008	869	3,877
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	329,529	248,012	577,541
Cash Disbursements:			
Salaries and Fringe Benefits	335,995	75,451	411,446
State Remittance - Permit	490	8,340	8,830
State Remittance - Fees	7,042	1,801	8,843
Equipment		36,564	36,564
Supplies	25,987	12,029	38,016
Travel & Expenses	3,638	8,666	12,304
Liability Insurance	3,463		3,463
Other	26,125	10,794	36,919
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	402,740	153,645	556,385
Total Receipts Over/(Under) Disbursements	(73,211)	94,367	21,156
Other Financing Sources and Uses:			
Operating Transfers In	88,193		88,193
Operating Transfers Out		(88,193)	(88,193)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and (Uses)	88,193	(88,193)	
Receipts and Other Sources Over Disbursements and Other Uses	14,982	6,174	21,156
Fund Cash Balances, January 1	93,669	132,650	226,319
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$108,651	\$138,824	\$247,475
	<hr/>	<hr/>	<hr/>
Reserve for Encumbrances	\$6,000	\$500	\$6,500
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The notes to the financial statements are an integral part of this statement

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

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 Kenton-Hardin General Health District, Hardin County, (the "District") as a body corporate and politic. A seven-member Board and a Health Commissioner govern the District. The four county Board members are appointed by the District Advisory Council while the three city Board members are appointed by the Mayor of the City of Kenton and are approved by the City Council. The Health Commissioner is appointed by the Board. The Hardin County Auditor and County Treasurer are responsible for fiscal control of the resources of the Health District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, vital statistics, and issues health-related licenses and permits.

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 accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

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

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

Food Service Fund - This fund receives revenue from the sale of licenses to establishments which prepare food for human consumption.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Well Child Fund - This fund receives grant revenues for promoting the wellness of children.

School Nursing Fund - This fund receives revenues from contracts with local school districts for nursing services.

Infrastructure Grant – This fund receives State grant revenues, which are administered through Union County, for bio-terrorism programs.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted 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 Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

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

A summary of 2004 and 2003 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$318,700	\$343,153	\$24,453
Special Revenue	247,910	263,512	15,602
Total	<u>\$566,610</u>	<u>\$606,665</u>	<u>\$40,055</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$373,020	\$339,567	\$33,453
Special Revenue	323,914	250,921	72,993
Total	<u>\$696,934</u>	<u>\$590,488</u>	<u>\$106,446</u>

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$383,450	\$417,722	\$34,272
Special Revenue	224,698	248,012	23,314
Total	<u>\$608,148</u>	<u>\$665,734</u>	<u>\$57,586</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$429,740	\$408,740	\$21,000
Special Revenue	307,776	242,338	65,438
Total	<u>\$737,516</u>	<u>\$651,078</u>	<u>\$86,438</u>

3. INTERGOVERNMENTAL FUNDING

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

4. RETIREMENT SYSTEMS

Ohio Public Employees Retirement System

The District's elected officials belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The District contributed an amount equaling 13.55 percent of the participants' gross salaries. The District has paid all contributions required through December 31, 2004.

5. RISK MANAGEMENT

Risk Pool Membership

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000 up to \$500,000,000 per occurrence. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective local government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2004 and 2003.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

5. RISK MANAGEMENT (Continued)

<u>Casualty Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$30,547,049	\$25,288,098
Liabilities	(16,989,918)	(12,872,985)
Retained earnings	<u>\$13,557,131</u>	<u>\$12,415,113</u>
<u>Property Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$3,652,970	\$3,158,813
Liabilities	(544,771)	(792,061)
Retained earnings	<u>\$3,108,199</u>	<u>\$2,366,752</u>

6. TRANSFERS

During 2003, several District Special Revenue Funds reimbursed the General Fund for salary obligations initially paid by the General Fund. These reimbursements are reported as operating transfers. Starting in 2004, the District paid these salaries directly from the Special Revenue Funds.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Kenton-Hardin General Health District
Hardin County
Court House Annex, Suite 120
175 W. Franklin Street
Kenton, Ohio 43326

To the Members of the Board:

We have audited the financial statements of the Kenton-Hardin General Health District, Hardin County, (the "District"), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 31, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-002.

A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe that the reportable condition described above is a material weakness. In a separate letter to the District's management dated August 31, 2005, we reported an other matter involving internal control over financial reporting we did not deem a reportable condition.

Compliance and Other Matters

As part of reasonably assuring whether the District'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 an instance of noncompliance or other matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001.

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

August 31, 2005

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2004-001

Noncompliance

Ohio Rev. Code Section 117.38 states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. These reports must be filed on forms prescribed by the Auditor of State. However, if the Auditor of State has not prescribed a form for the report, the public office shall submit its report on the form utilized by the public office. Also, the public office must publish notice in a local newspaper stating the financial report is available for public inspection at the office of the chief fiscal officer. The District did not file its annual financial statements or publish notice of availability for 2004 and 2003.

The District should implement controls to help assure that the annual financial report is prepared and filed with the Auditor of State within 60 days of each fiscal year end and that notice is published in a local newspaper stating the financial report is available for public inspection.

FINDING NUMBER 2004-002

Reportable Condition

Monitoring of Financial Activity

To assist in the effective management of financial resources, the governing body of an entity should frequently be provided with reports that reflect the financial operations of the entity. At minimum, these reports should be presented at the fund level, include fund balances, budget versus actual revenue activity, and budget versus actual expenditures at the legal level. The financial officer of an entity should have controls in place to help assure the accuracy of the reports provided to the governing body.

As requested by the District's Board, the District's Clerk Registrar prepared a monthly financial report from the financial reports provided by the Hardin County Auditor, who is the District's fiscal agent. This monthly financial report was not consistent with the presentation used for the District's annual financial statements, was not consistent with the format used to approve the annual budgeted revenues and expenditures, and did not present activity by fund. In addition, procedures were not in place to help assure that this financial report actually reconciled to the financial reports provided by the fiscal agent.

The failure to monitor financial activity in a manner consistent with the presentation used to adopt the annual budgeted revenues and expenditures inhibits the Board's ability to detect variances from financial goals. In addition, by not monitoring financial activity at the fund level, there is an increased risk of deficit spending and of errors and/or irregularities occurring and not being detected in a timely manner. The lack of controls to help assure reports presented to the Board reconcile to the supporting accounting ledgers could result in the Board monitoring inaccurate information.

Failure to balance with the revenue and expenditure accounting records of the fiscal agent could result in erroneous fund balances and transactions being maintained in the computer program utilized by the Health District which also results in erroneous reports being made to the Board of Health.

FINDING NUMBER 2004-002
(Continued)

The Board and/or the audit committee should be provided with financial reports that are consistent with the presentation used to adopt the annual budgeted revenues and expenditures. In addition, the financial reports should include fund balances and budgeted versus actual revenues and expenditures. The District's fiscal agent should be utilized for assistance to help provide these financial reports. If the District's Clerk Registrar compiles the suggested reports from information provided by the fiscal agent, reconciliation procedures should be implemented to help assure accuracy of the Clerk Registrar's reports. Evidence of the reports reviewed and approved by the Board and/or audit committee should be documented on the reports and/or noted in the minutes.

**KENTON-HARDIN GENERAL HEALTH DISTRICT
HARDIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-001	Transfers were being approved by the Health Commissioner instead of by the Board	Yes	



**Auditor of State
Betty Montgomery**

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KENTON-HARDIN GENERAL HEALTH DISTRICT

HARDIN 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
OCTOBER 20, 2005**