



**HENRY
COUNTY
HEALTH
DEPARTMENT**

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OFFICE HOURS: MONDAY - FRIDAY 8:30^{A.M.} TO 4:30^{P.M.}

Promoting Health and Quality of Life for all Residents of Henry County

September 29, 2010

Mary Taylor, CPA
Auditor of State
One Government Center, Suite 1420
Toledo, OH 43604-2246

Dear Ms. Taylor:

On behalf of the Henry County/Napoleon City Board of Health, I am writing to formally express our disagreement with Audit Finding 2009-001 noted in the Regular Audit of the Henry County/Napoleon City Combined General Health District for the years ended December 31, 2008 and 2009. I understand that Henry County Auditor Kevin Nye personally contacted your office to express his disagreement with the above audit finding as well. The Health District did record revenue from governmental agencies separately from other sources of revenue; we merely did not list it as a totally separate line of revenue in our financial statements.

In order to comply with Audit Finding 2009-001 and prevent future similar findings, we have made the following changes:

1. The County Auditor allowed us to create a new revenue line item for all intergovernmental revenue.
2. All intergovernmental revenue received from January to August, 2010, has been reclassified internally and corrected with the County Auditor to now appear in the new Intergovernmental Revenue line item.
3. New receipt codes were created in our Health District Information System software to accurately record intergovernmental revenue.

As a result of these changes, intergovernmental revenue will now be recorded separately on the financial statements prepared annually by our Fiscal Officer for the Auditor of State. As Health Commissioner, I review these financial statements prior to their submission. A revision to our current fiscal policies and procedures (to add financial statements and related notes to the list of fiscal reports reviewed by the Board of Health) will be presented at the October 2010 Board of Health meeting for adoption.

Sincerely,

Anne Goon, MS, RD, LD
Henry County Health Commissioner