



**APPALACHIAN BEHAVIORAL HEALTHCARE
WASHINGTON COUNTY COMMUNITY MENTAL HEALTH SERVICES
COMMUNITY SUPPORT NETWORK**

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JULY 1, 2007 THROUGH JUNE 30, 2008
AND
JULY 1, 2008 THROUGH JUNE 30, 2009**



Dave Yost • Auditor of State

**APPALACHIAN BEHAVIORAL HEALTHCARE
WASHINGTON COUNTY COMMUNITY MENTAL HEALTH SERVICES
COMMUNITY SUPPORT NETWORK**

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Actual Uniform Cost Report Adjustments – 2008 (Appendix A).....	7
Actual Uniform Cost Report Adjustments – 2009 (Appendix B).....	8

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Accountants' Report on Applying Agreed-Upon Procedures

Mr. Dalon K. Myricks
Assistant Deputy Director for Operations
Ohio Department of Mental Health
30 East Broad Street, 11th Floor
Columbus, Ohio 43215-3430

As required by Ohio Admin. Code Section 5122-26-19 the Auditor of State's Office (AOS) performed the procedures enumerated below, codified in Ohio Admin. Code Section 5122-26-19.1, Appendix A, Part G to which the Ohio Department of Mental Health (ODMH) also agreed. These procedures are designed to assist you in evaluating whether Appalachian Behavioral Healthcare: Washington County Community Mental Health Services Community Support Network (hereafter referred to as Washington CMHS) prepared its Actual Uniform Cost Report (AUCR) for the periods July 1, 2007 through June 30, 2008 and July 1, 2008 through June 30, 2009, in accordance with the Uniform Cost Reporting Appendix to Ohio Admin. Code Section 5122-26-19 and to assist you in evaluating whether expenditure transactions complied with 2 CFR Part 225 (OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. Washington CMHS's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of ODMH. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Throughout this report we identified and documented any variance greater than plus or minus two percent as material and obtained management's explanation of the variance(s) for inclusion in this agreed-upon procedures report. Our procedures and findings are as follows:

I. Mathematical Accuracy Testing

1.) We compared total disbursements on the FIN103 Expenditures by Department ID and Account report to total disbursements reported on all four Appalachian Behavioral Healthcare CSN AUCRs (Washington CMHS, Liberty Manor, Muskingum SMHS, and Country Garden Manor) during State Fiscal Years (SFY) ending June 30, 2008 and June 30, 2009.

Ohio Admin. Code Section 5122-26-19(B) requires each CSN to prepare its AUCR in accordance with accounting principles generally accepted in the United States of America. However, the AUCRs reviewed for Washington CMHS were prepared on a cash basis of accounting. This is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The AUCR omits accrued expenses that, while we presume to be material, the effect upon our testing of the procedures could not be determined.

We found no differences for SFY 2008 and 2009 exceeding two percent.

2a.) We compared the sum of the totals reported on the AUCR for personnel and non-personnel costs with the amount reported on the AUCR for the total costs of each service.

We found no differences for SFY 2008 and 2009 exceeding two percent.

2b.) We compared the sum of the reported service total costs and allocation of administrative overhead from the AUCR with the value reported on the AUCR for total costs of each service.

We found no differences for SFY 2008 and 2009 exceeding two percent.

2c.) We compared the result of total costs divided by the number of units from the AUCR with the cost per unit reported on the AUCR for each service.

We found no differences for SFY 2008 and 2009 exceeding two percent.

2d.) We compared the difference of the value reported for total costs less unallowable costs from the AUCR with the value reported for total allowable costs on the AUCR for each service.

We found no differences for SFY 2008 and 2009 exceeding two percent.

2e.) We compared the result of reported allowable costs divided by the number of units served from the AUCR with the allowable cost per unit reported on the AUCR for each service.

We found no differences for SFY 2008 and 2009 exceeding two percent.

2f.) We compared the sum of the amount reported in each column, from the number of full-time equivalents (FTEs) assigned to the total allowable costs from the AUCR, with the total mental health services reported on the AUCR under each corresponding column.

We found no differences for SFY 2008 and 2009 exceeding two percent.

2g.) We compared the sum of the values reported under total mental health services, the values reported in the total agency service total and administrative overhead from the AUCR with the agency total costs reported on the AUCR under each corresponding column.

We found no differences for SFY 2008 and 2009 exceeding two percent.

II. Personnel Costs

1.) We compared total salaries, wages, and fringe benefits on the Ohio Administrative Knowledge System (OAKS) Recap by Staff by Cost Center report to total personnel costs reported on the four Appalachian Behavioral Healthcare CSN AUCRs during SFY 2008 and 2009 (Washington CMHS, Liberty Manor, Muskingum SMHS, and Country Garden Manor).

We found no differences for SFY 2008 and 2009 exceeding two percent.

2.) We reconciled total salaries and fringe benefit costs of each employee reported on *Schedule A-2, Personnel Services Costs Worksheet* to the OAKS Recap by Staff by Cost Center report for SFY 2008 and 2009.

We found no differences for SFY 2008 and 2009 exceeding two percent.

3.) From the personnel costs reported on the AUCRs, we selected the yearly personnel costs for 11 employees for SFY 2008 and 12 employees for SFY 2009, respectively. We performed the following procedures on these samples by inspecting the supporting documentation (e.g., Recap by Cost Center Report, job descriptions, etc.).

3a.) We determined if supporting documentation for personnel costs was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C) (1)(J)) and properly classified as allowable or unallowable as defined in sections (1) and (2) of paragraph (H) of Ohio Admin. Code Section 5122-26-19.

We found no differences for SFY 2008 and 2009.

3b.) For any unallowable personnel disbursements we reviewed the AUCR to determine if they were included in unallowable costs.

We found no unallowable personnel disbursements for SFY 2008 and 2009.

3c.) For any unallowable personnel disbursements we determined if they were allocated on the Budgeted Uniform Cost Report (BUCR) using the same cost methodology as they were allocated on the AUCR (e.g., number of FTEs).

We found no unallowable personnel disbursements for SFY 2008 and 2009.

3d.) We reviewed supporting documentation to determine if personnel costs were properly allocated as direct service or support service costs and to the appropriate service(s) (e.g., pharmacological management) in accordance with the Uniform Cost Reporting Appendix to Ohio Admin. Code Section 5122-26-19.

We found no differences for SFY 2008 and 2009.

III. Non-Personnel Costs

1.) From the non-personnel costs reported on the AUCR, we haphazardly (as defined in the American Institute of Certified Public Accountants audit sampling guide) selected 40 and 30 non-personnel disbursements in SFY 2008 and SFY 2009, respectively. We performed the following procedures on each selected disbursement:

1a.) We determined if each disbursement was properly classified as allowable or unallowable as defined in sections (1) and (2) of paragraph (H) of Ohio Admin. Code Section 5122-26-19 and 2 CFR Part 225, Appendix A, (C)(1)(j) and Appendix B.

2008 Results: Psychiatric drug disbursements in the amount of \$12,571 in SFY 2008 were unallowable community mental health costs under Ohio Admin. Code Section 5101:3-27-02 (A)(1)-(A)(6) which does not cover reimbursement for drugs.

We found 11 disbursements in SFY 2008, totaling \$9,502, were not adequately documented as required by 2 CFR Part 225, Appendix A, Section (C)(1)(j).

2009 Results:

We found one disbursement in SFY 2009, totaling \$14, was unallowable advertising costs under 2 CFR Part 225, Appendix B, Section (1)(f)(4).

We found four disbursements in SFY 2009, totaling \$6,993, were not adequately documented as required by 2 CFR Part 225, Appendix A, Section (C)(1)(j).

The unallowable non-personnel disbursements identified for SFY 2008 and 2009 were not properly classified as unallowable costs on the AUCRs. We reported these variances in Appendix A (2008) and Appendix B (2009).

1b.) We determined if the allocation method(s) used for the tested non-personnel disbursements

complied with the procedures outlined in the Uniform Cost Reporting Appendix to Ohio Admin. Code Section 5122-26-19.

We found no differences for SFY 2008 and 2009.

1c.) For any unallowable non-personnel disbursements we determined if they were allocated on the Budgeted Uniform Cost Report (BUCR) using the same cost methodology as they were allocated on the AUCR (e.g., number of FTEs).

Schedule A-3 Non-Personnel Costs for SFY 2008 was unavailable and could not be examined. We found no differences for SFY 2009.

IV. Administrative Overhead Costs

1.) From the administrative overhead costs reported on the AUCR, we haphazardly (as defined in the American Institute of Certified Public Accountants audit sampling guide) selected 20 non-personnel disbursements for SFY 2008 and SFY 2009.

We performed the following procedures on each selected disbursement:

1a.) We determined if each disbursement was properly classified as allowable or unallowable as defined in sections (1) and (2) of paragraph (H) of Ohio Admin. Code Section 5122-26-19 and 2 CFR Part 225, Appendix A, (C)(1)(j) and Appendix B.

2008 Results:

Seven disbursements in the amount of \$11,821 were not adequately documented as required by 2 CFR Part 225, Appendix A, Section (C)(1)(j) in SFY 2008.

We calculated the portion of these unallowable administrative overhead disbursements allocated to Washington CMHS as \$1,270 in SFY 2008. The unallowable administrative overhead disbursements identified for SFY 2008 were not properly classified as unallowable costs on the AUCR; therefore, we reported these variances in Appendix A (2008).

2009 Results:

Three disbursements in the amount of \$3,975 were not adequately documented as required by 2 CFR Part 225, Appendix A, Section (C)(1)(j) in SFY 2009.

We calculated the portion of these unallowable administrative overhead disbursements allocated to Washington CMHS as \$134 in SFY 2009. The unallowable administrative overhead disbursements identified for SFY 2009 were not properly classified as unallowable costs on the AUCR; therefore, we reported these variances in Appendix B (2009).

1b.) We determined if the allocation method(s) used for the tested administrative overhead disbursements were allocated using only one of the allowable methods described in the Uniform Cost Reporting Appendix to Ohio Admin. Code Section 5122-26-19.

We found that on the *Administrative Overhead Format worksheet* Washington CMHS allocated budgeted hospital administrative overhead costs of Appalachian Behavioral Healthcare in lieu of actual hospital administrative overhead costs. We also found that Washington CMHS used a percent of budget method to calculate seven of the 14 administrative cost centers in SFY 2008 and seven of the 16 administrative cost centers in SFY 2009 on the *Administrative Overhead Format worksheet*.

These allocation methods were not in compliance with the Uniform Cost Reporting Appendix to Ohio Admin. Code Section 5122-26-19(E) which states in pertinent part, "At this point, decide which allocation base will be used for the distribution of all administrative overhead costs across all services being expensed. The only acceptable allocation bases are: Service Total Costs, (column 6 of the UCR); Direct Service Personnel Costs, (column 4a of the UCR); Total Personnel Costs, (columns 4a plus 4b of the UCR); Total Direct Service FTEs (column 3a of the UCR); Total Direct and Support FTEs (columns 3a plus 3b of the UCR)." See Part III.E.3.

We recalculated administrative overhead costs using actual costs reported on the FIN103 Expenditures by Department ID and Account report to total disbursements report and allocated these costs to Washington CMHS for SFY 2008 and SFY 2009 based on their percentage of Direct and Support FTEs. We calculated the portion of these unallowable administrative overhead disbursements allocated to Washington CMHS as \$240,197 in SFY 2008 and \$132,122 in SFY 2009. The unallowable administrative overhead disbursements identified for SFY 2008 and 2009 were not properly classified as unallowable costs on the AUCR; therefore, we reported these variances in Appendix A (2008) and Appendix B (2009).

1c.) For any unallowable administrative overhead costs we determined if they were allocated on the BUCR using the same cost methodology as they were allocated on the AUCR (e.g., number of FTEs).

Schedule A-4 Administrative Overhead Costs was unavailable for the SFY 2008 BUCR and was not examined. We noted no differences for SFY 2009.

V. Units of Service

1.) We compared the number of units on the AUCR with the Washington CMHS units of service cross tab report to determine if units were reported in compliance with the Uniform Cost Reporting Appendix to Ohio Admin. Code Section 5122-26-19.

The amount of prevention services was understated by 365 units for SFY 2009. We reported this variance in Appendix B (2009).

2.) From and by each service with costs reported on the AUCR, we haphazardly (as defined in the American Institute of Certified Public Accountants audit sampling guide) selected 41.6 and 43.8 units of service for SFY 2008 and SFY 2009, respectively. We performed the following procedures on the selected units:

2a.) We determined if supporting documentation for the units of service was maintained as required by the Uniform Cost Reporting Appendix to Ohio Admin. Code Section 5122-26-19 and met the service documentation requirements of Ohio Admin. Code Section 5101:3-27-02 and units of service conventions in Ohio Admin. Code Section 5101:3-27-05.

- Date of service;
- Duration of the service contact;
- Unit of service convention (e.g., one hour of mental health assessment is one unit).

We did not identify any differences for SFY 2008 and 2009.

VI. BUCR to AUCR Comparison

1.) We compared each cost category on the BUCR against the AUCR and determined if the same cost methodology was used (e.g., number of FTEs).

We did not identify any differences for SFY 2008 in Schedule A-1, Uniform Cost Report. *Schedule A-2, Personnel Service Costs, Schedule A-3 Non Personnel Service Costs, and Schedule A-4 Administrative Overhead Costs* were unavailable for the SFY 2008 BUCR and were not examined. We noted no differences for SFY 2009.

On September 29, 2011, we held an exit conference with Washington CMHS. Washington CMHS's response is included in Appendix A and B. We did not audit the response and, accordingly, we express no opinion on it.

This report is intended solely for the use of the managements of the ODMH and the Washington CMHS and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 29, 2011

Appendix A
Washington County CMHS Community Support Network
For the AUCR Reporting Period from 7/01/2007 to 6/30/2008

2008 Worksheet/ Schedule	Reported Original Amount on AUCR	Adjustment (s) Required	Final Adjusted Amount	Explanation of Adjustment	CSN's Explanation of Error
Washington CMHS CSN AUCR					
Schedule A-1					
Pharmacological Mgt. (Medication/Somatic.)					
Column 10-Un-Allowable Costs	\$ -	\$ 39,162		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 3,229		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 186	\$ 42,577	To reclassify unsupported admin costs	CSN cannot locate support.
Mental Health Assessment (non-physician) (Diag. Assess.)					
Column 10-Un-Allowable Costs	\$ -	\$ 11,800		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 1,111		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 64	\$ 12,975	To reclassify unsupported admin costs	CSN cannot locate support.
Psychiatric Diagnostic Interview (Physician) (Diag. Assess.)					
Column 10-Un-Allowable Costs	\$ -	\$ 3,357		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 379		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 22	\$ 3,758	To reclassify unsupported admin costs	CSN cannot locate support.
BH Counseling and Therapy (Ind.) (Ind. Counseling)					
Column 10-Un-Allowable Costs	\$ -	\$ 37,371		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 3,814		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 219	\$ 41,404	To reclassify unsupported admin costs	CSN cannot locate support.
BH Counseling and Therapy (Gp.) (Gp. Counseling)					
Column 10-Un-Allowable Costs	\$ -	\$ 15,462		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 1,419		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 82	\$ 16,963	To reclassify unsupported admin costs	CSN cannot locate support.
Crisis Intervention MH Services (Crisis Intervention)					
Column 10-Un-Allowable Costs	\$ -	\$ 20,757		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 1,740		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 100	\$ 22,597	To reclassify unsupported admin costs	CSN cannot locate support.
Community Psychiatric Supportive Treatment (Ind.) (Ind. CSP)					
Column 10-Un-Allowable Costs	\$ -	\$ 97,892		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 9,091		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 523	\$ 107,506	To reclassify unsupported admin costs	CSN cannot locate support.
Community Psychiatric Supportive Treatment (Gp.) (Gp. CSP)					
Column 10-Un-Allowable Costs	\$ -	\$ 3,370		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 205		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 12	\$ 3,587	To reclassify unsupported admin costs	CSN cannot locate support.
Other MH Svc., non-healthcare services (Other MH Serv.) 5600					
Column 10-Un-Allowable Costs	\$ -	\$ 519		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 58		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 3	\$ 580	To reclassify unsupported admin costs	CSN cannot locate support.
Consultation (Same)					
Column 10-Un-Allowable Costs	\$ -	\$ 537		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 39		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 2	\$ 578	To reclassify unsupported admin costs	CSN cannot locate support.
Other MH SVC., not otherwise specified (hltcare)(Other MH Serv.) SCREENING					
Column 10-Un-Allowable Costs	\$ -	\$ 2,273		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 218		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 13	\$ 2,504	To reclassify unsupported admin costs	CSN cannot locate support.
Prevention					
Column 10-Un-Allowable Costs	\$ -	\$ 2,380		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 257		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 15	\$ 2,652	To reclassify unsupported admin costs	CSN cannot locate support.
Disability Evaluations					
Column 10-Un-Allowable Costs	\$ -	\$ 5,317		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 507		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 29	\$ 5,853	To reclassify unsupported admin costs	CSN cannot locate support.

Appendix B
Washington County CMHS Community Support Network
For the AUCR Reporting Period from 7/01/2008 to 6/30/2009

2009 Worksheet/ Schedule	Reported Original Amount on AUCR	Adjustment (s) Required	Final Adjusted Amount	Explanation of Adjustment	CSN's Explanation of Error
Washington CMHS CSN AUCR					
Schedule A-1					
Pharmacological Mgt. (Medication/Somatic.)					
Column 10-Un-Allowable Costs	\$ -	\$ 29,184		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 1,181		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 23	\$ 30,388	To reclassify unsupported admin costs	CSN cannot locate support.
Mental Health Assessment (non-physician) (Diag. Assess.)					
Column 10-Un-Allowable Costs	\$ -	\$ 5,096		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 359		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 7	\$ 5,462	To reclassify unsupported admin costs	CSN cannot locate support.
Psychiatric Diagnostic Interview (Physician) (Diag. Assess.)					
Column 10-Un-Allowable Costs	\$ -	\$ 2,780		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 171		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 3	\$ 2,954	To reclassify unsupported admin costs	CSN cannot locate support.
BH Counseling and Therapy (Ind.) (Ind. Counseling)					
Column 10-Un-Allowable Costs	\$ -	\$ 19,636		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 1,249		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 24	\$ 20,909	To reclassify unsupported admin costs	CSN cannot locate support.
BH Counseling and Therapy (Gp.) (Gp. Counseling)					
Column 10-Un-Allowable Costs	\$ -	\$ 5,691		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 378		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 7	\$ 6,076	To reclassify unsupported admin costs	CSN cannot locate support.
Crisis Intervention MH Services (Crisis Intervention)					
Column 10-Un-Allowable Costs	\$ -	\$ 14,370		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 602		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 11	\$ 14,983	To reclassify unsupported admin costs	CSN cannot locate support.
Community Psychiatric Supportive Treatment (Ind.) (Ind. CSP)					
Column 10-Un-Allowable Costs	\$ -	\$ 47,370		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 2,597		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 49	\$ 50,016	To reclassify unsupported admin costs	CSN cannot locate support.
Community Psychiatric Supportive Treatment (Gp.) (Gp. CSP)					
Column 10-Un-Allowable Costs	\$ -	\$ 406		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 28		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 1	\$ 435	To reclassify unsupported admin costs	CSN cannot locate support.
Other MH SVC., not otherwise specified (hithcare)(Other MH Serv.) SCREENING					
Column 10-Un-Allowable Costs	\$ -	\$ 154		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 19		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 1	\$ 174	To reclassify unsupported admin costs	CSN cannot locate support.
Prevention					
Column 2-Units	0	365	365	To correct total units of service for the year.	We overlooked putting units in AUCR for this service.
Column 10-Un-Allowable Costs	\$ -	\$ 4,476		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 190		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 4	\$ 4,670	To reclassify unsupported admin costs	CSN cannot locate support.
Disability Evaluations					
Column 10-Un-Allowable Costs	\$ -	\$ 2,959		To correct admin costs for unallowable methodology using budgeted vs. actual costs.	We continued to use the allocation method used by the previous cost report preparer.
		\$ 235		To reclassify unallowable/unsupported non personnel costs	CSN cannot locate support.
		\$ 4	\$ 3,198	To reclassify unsupported admin costs	CSN cannot locate support.



Dave Yost • Auditor of State

APPALACHIAN BEHAVIORAL HEALTHCARE: WASHINGTON COUNTY COMMUNITY SUPPORT NETWORK

WASHINGTON 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 18, 2011