



**GALLIA, JACKSON AND MEIGS COUNTIES  
BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Alcohol, Drug Addiction and Mental Health Services  
of Gallia, Jackson and Meigs Counties  
P.O. Box 514  
Gallipolis, Ohio 45631

To Members of the Board:

We have audited the accompanying financial statement of the Board of Alcohol, Drug Addiction and Mental Health Services of Gallia, Jackson and Meigs Counties, Gallia County, Ohio (the Board), as of and for the year ended December 31, 2000. This financial statement is the responsibility of the Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 discussed in Note 1, the Board prepares its financial statement 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 statement referred to above presents fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Board of Alcohol, Drug Addiction and Mental Health Services of Gallia, Jackson and Meigs Counties, Gallia County, as of December 31, 2000, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2001, on our consideration of the Board'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.

Our audit was performed for the purpose of forming an opinion of the financial statement of the Board of Alcohol, Drug Addiction and Mental Health Services of Gallia, Jackson and Meigs Counties, taken as a whole. The accompanying Schedule of Federal Awards Receipts and Expenditures is presented for the purposes of 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 statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly presented in all material respects, in relation to the financial statement taken as a whole.

Board of Alcohol, Drug Addiction and Mental Health Services of  
Gallia, Jackson and Meigs Counties  
Report of Independent Accountants  
Page 2

This report is intended solely for the information and use of the audit committee, management, and Board 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.

**Jim Petro**  
Auditor of State

June 5, 2001

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES -  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$4,662,056	\$305,985	\$4,968,041
Other	130,298		130,298
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	4,792,354	305,985	5,098,339
<b>Cash Disbursements:</b>			
Current:			
Salaries	333,053	73,595	406,648
Supplies	4,349		4,349
Equipment	28,766		28,766
Contracts - Repairs	11,498		11,498
Contracts - Services	4,911,621	343,771	5,255,392
Travel and Expenses	60,299	3,266	63,565
Public Employee's Retirement System	72,521		72,521
Worker's Compensation	2,066		2,066
Medicare	5,428		5,428
Hospitalization	59,403		59,403
Other	13,103	27,429	40,532
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	5,502,107	448,061	5,950,168
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(709,753)</u>	<u>(142,076)</u>	<u>(851,829)</u>
Fund Cash Balances, January 1 - See Note 9	<u>955,560</u>	<u>188,989</u>	<u>1,144,549</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$245,807</u></b>	<b><u>\$46,913</u></b>	<b><u>\$292,720</u></b>
Reserve for Encumbrances, December 31	<u>\$97,285</u>	<u>\$0</u>	<u>\$97,285</u>

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

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**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Board of Alcohol, Drug Addiction and Mental Health Services of Gallia, Jackson and Meigs Counties, Gallia County, (the Board) 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 Board is directed by an eighteen-member Board. Board members are appointed by the Board's Director and the legislative authorities of the political subdivisions making up the District. The Board includes members from those legislative authorities as well as citizens of the Board's subdivisions. Those subdivisions are Gallia, Jackson and Meigs Counties. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the Board's counties. These services are provided primarily through contracts with private and public agencies. The Board is associated with the Southern Consortium for Children, which is defined as a jointly governed organization. The organization is described in Note 7.

The Board serves as the Administrative Agent for the Gallia Family and Children First Council. Also, the Board served as the Administrative Agent for the Jackson and Meigs Family and Children First Councils through June 30, 2000. As Administrative Agent, the Board has appointing authority for the Council's employees and is responsible for determining that disbursements comply with policies prescribed by State departments in rules or interagency agreements.

As prescribed by the Revised Code, the Council is governed by a Board that includes the Executive Director of the Board of Alcohol, Drug Addiction and Mental Health Services of Gallia, Jackson and Meigs Counties.

The Board's management believes this financial statement presents all activities for which the Board is financially accountable.

**B. Basis of Accounting**

This financial statement follows 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).

This statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash**

As required by Ohio Revised Code, the Board's cash is held and invested by the Gallia County Treasurer, who acts as custodian for Board monies. The Board'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 Board uses fund accounting to segregate cash that is restricted as to use. The Board classifies its funds into the following types:

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**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 Board had the following significant Special Revenue Fund:

*Family and Children First Council Fund* - This fund receives grant monies for the administration of the Gallia Family and Children First Council for the year ended December 31, 2000 and for the Jackson and Meigs Family and Children First Councils until June 30, 2000.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (i.e., 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. 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 Board to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2000 budgetary activity appears in Note 2.

**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 statement.

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Board.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2000, follows:

2000 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 4,746,811	\$ 4,792,354	\$ 45,543
Special Revenue	305,985	305,985	0
Total	<u>\$ 5,052,796</u>	<u>\$ 5,098,339</u>	<u>\$ 45,543</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General	\$ 5,715,088	\$ 5,599,392	\$ 115,696
Special Revenue	448,061	448,061	0
Total	<u>\$ 6,163,149</u>	<u>\$ 6,047,453</u>	<u>\$ 115,696</u>

**3. EQUITY IN POOLED CASH**

The Board maintains a cash pool used by the Board. The Ohio Revised Code prescribes allowable deposits and investments. The Board's carrying amount of cash on deposit with the County Auditor, at December 31, 2000, was \$292,720. The County Auditor is responsible for maintaining adequate depository collateral for funds in the Gallia County pooled and deposit accounts.

**4. RETIREMENT SYSTEMS**

The Board's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000, PERS members contributed 8.5% of their gross salaries. The Board contributed an amount equal to 10.84% of participants' gross salaries. The Board has paid all contributions required through December 31, 2000.

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2000  
(Continued)**

**5. RISK MANAGEMENT**

The Board has obtained commercial insurance for the following risks:

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

Gallia County provides health insurance to all full-time employees through a private carrier.

**6. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**7. JOINTLY GOVERNED ORGANIZATIONS**

The Board of Alcohol, Drug Addiction and Mental Health Services of Gallia, Jackson and Meigs Counties is a member of the Southern Consortium for Children (SCC) which is a Regional Council of Government, authorized by Chapter 167 of the Ohio Revised Code. The SCC serves as a program planner, developer and coordinator of four (4) Alcohol, Drug Addiction and Mental Health Services Boards (Washington County; Athens, Hocking and Vinton Counties; Gallia, Jackson and Meigs Counties; and Adams, Lawrence and Scioto Counties) for youth who are severely emotionally disturbed (SED).

The SCC operates under an appointed four (4) member board, consisting of the Executive Director of each of the above mentioned Alcohol, Drug Addiction and Mental Health Services Boards, and is responsible for planning, developing, implementing, maintaining and monitoring children's mental health service programs within the service district.

**8. CONTRACTUAL COMMITMENTS**

The Board has entered into contractual agreements with the following firms for alcohol, drug addiction and mental health services:

- ACCESS (A Center for Counseling, Education and Social Services)
- FACTS (Family Addiction Community Treatment Services, Inc.)
- Health Recovery Services, Inc.
- Woodland Centers, Inc.
- Meigs County Council on Aging, Inc.
- Gallia-Jackson-Meigs TASC (Treatment Alternatives to Street Crime)

**9. RESTATEMENT OF PRIOR YEAR BALANCE**

Due to prior period adjustments made in the current year, the fund balances of the General and Special Revenue Fund Types were restated. This restatement resulted in a reduction of \$41,549 in the fund balance of the General Fund, from \$997,109 to \$955,560 and a \$41,549 increase in the fund balance of the Special Revenue Fund Type, from \$147,440 to \$188,989.

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

**SCHEDULE OF FEDERAL AWARDS, RECEIPTS AND EXPENDITURES  
DECEMBER 31, 2000**

<u>Federal Grantor/ Pass Through Grantor Program Title</u>	<u>Pass-Through Entity's Number</u>	<u>Federal CFDA Number</u>	<u>Receipts</u>	<u>Disbursements</u>
<b><u>UNITED STATES DEPARTMENT OF EDUCATION</u></b>				
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>				
Drug Free Schools and Dare	N/A	84.186A	<u>\$223,646</u>	<u>\$258,778</u>
Total Department of Education			223,646	<u>258,778</u>
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>Passed Through Ohio Department of Mental Health (ODMH) and Ohio Department of Alcohol and Drug Addiction Services (ODADAS):</i>				
Medical Assistance Program - Title XIX - ODADAS	N/A	93.778	103,787	136,746
Medical Assistance Program - Title XIX - ODMH			<u>984,435</u>	<u>1,104,085</u>
Total Title XIX			1,088,222	1,240,831
<i>Passed Through Ohio Department of Mental Health (ODMH):</i>				
Social Services Block Grant - Title XX	N/A	93.667	109,165	116,427
<i>Alcohol, Drug Abuse and Mental Health Services (ADMS) Block Grants:</i>				
Community Plan	N/A	93.958	67,496	64,885
Child Care			<u>18,286</u>	<u>19,384</u>
Total ADMS Block Grants			85,782	84,269
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):</i>				
<i>Block Grants for Prevention and Treatment of Substance Abuse (SAPT):</i>				
Women's/FACTS	N/A	93.959	17,929	21,999
Per Capita			<u>282,367</u>	<u>286,098</u>
Total SAPT Block Grants			300,296	<u>308,097</u>
Total Department of Health and Human Services			<u>1,583,465</u>	<u>1,749,624</u>
<b>TOTAL FEDERAL AWARDS, RECEIPTS AND EXPENDITURES</b>			<b><u>\$1,807,111</u></b>	<b><u>\$2,008,402</u></b>

*The notes to the Schedule of Federal Awards Receipts and Expenditures are an integral part of this Schedule.*

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
GALLIA, JACKSON AND MEIGS COUNTIES**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) summarizes activity of the Board's federal awards programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE B - SUBRECIPIENTS**

The Board passes-through certain federal assistance received from the Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to provider agencies (subrecipients). As described in Note A, the Board records expenditures of federal awards when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these federal programs. Under OMB Circular A-133, the Board 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.

**NOTE C - MATCHING REQUIREMENTS**

Certain federal programs require that the Board contribute non-federal (matching funds) to support the federally-funded programs. The Board has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the schedule.



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

Board of Alcohol, Drug Addiction and Mental Health Services  
of Gallia, Jackson and Meigs Counties  
Gallia County  
P.O. Box 514  
Gallipolis, Ohio 45631

To Members of the Board:

We have audited the accompanying financial statement of the Board of Alcohol, Drug Addiction and Mental Health Service of Gallia, Jackson and Meigs Counties, Gallia County, Ohio (the Board), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 5, 2001. We conducted our audit in accordance with generally accepted auditing standards 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 Board's financial statement is 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 Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement 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 statement 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.

Board of Alcohol, Drug Addiction and Mental Health Services  
of Gallia, Jackson and Meigs Counties  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

June 5, 2001





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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Alcohol, Drug Addiction and Mental Health Services  
of Gallia, Jackson and Meigs Counties  
P.O. Box 514  
Gallipolis, Ohio 45631

To Members of the Board:

**Compliance**

We have audited the compliance of the Board of Alcohol, Drug Addiction and Mental Health Services of Gallia, Jackson and Meigs Counties, Gallia County, Ohio (the Board), 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, 2000. The Board'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 Board's management. Our responsibility is to express an opinion on the Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 Board'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 Board's compliance with those requirements.

In our opinion, the Board 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, 2000.

**Internal Control Over Compliance**

The management of the Board 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 Board'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.

Board of Alcohol, Drug Addiction and Mental Health Services  
of Gallia, Jackson and Meigs Counties  
Report of Independent Accountants on Compliance With Requirements  
Applicable to Each Major Federal Program and Internal Control Over  
Compliance in Accordance With OMB Circular A-133  
Page 2

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.

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

**Jim Petro**  
Auditor of State

June 5, 2001

**BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES OF  
GALLIA, JACKSON AND MEIGS COUNTIES**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2000**

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions 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 weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions 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 Section .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX (Medicaid) CFDA# 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	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





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**GALLIA, JACKSON AND MEIGS BOARD OF A.D.A.M.H. SERVICES**

**GALLIA 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  
AUGUST 7, 2001**