

MENTAL HEALTH AND RECOVERY BOARD OF WAYNE AND HOLMES COUNTIES

WAYNE COUNTY

JANUARY 1, 2001 TO DECEMBER 31, 2001

PREPARED: LINC, MALACHIN & DENNIS, INC.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Members of the Board
Mental Health and Recovery Board of Wayne and Holmes Counties
215 South Walnut Street
Wooster, Ohio 44313

We have reviewed the Independent Auditor's Report of the Mental Health and Recovery Board of Wayne and Holmes Counties, Wayne County, prepared by Linc, Malachin & Dennis, Inc., for the audit period January 1, 2001 to December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Mental Health and Recovery Board of Wayne and Holmes Counties is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

August 16, 2002

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**MENTAL HEALTH AND RECOVERY BOARD OF
WAYNE AND HOMES COUNTIES
WAYNE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Mental Health and Recovery Board of Wayne and Holmes Counties
Wayne County
215 South Walnut Street
Wooster, Ohio 44691

To Members of the Board:

We have audited the accompanying financial statements of the Mental Health and Recovery Board of Wayne and Holmes Counties, Wayne County, Ohio, (the Board), as of December 31, 2001, and the related combined statement of cash receipts, cash disbursements, and changes in fund cash balances for all government fund types, and statement of cash receipts, cash disbursements, and changes in fund cash balance for the agency fund, for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 discussed in Note 1, the Board 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 Board as of December 31, 2001, 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 28, 2002, 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 on the basic financial statements of the Board taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by the 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Linc, Malachin & Dennis, Inc.
Akron, Ohio

June 28, 2002

**MENTAL HEALTH AND RECOVERY BOARD OF WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
District Levy	\$ 1,955,938		\$ 1,955,938
Federal Funds	2,586,724		2,586,724
State ODMH Revenue	3,303,731		3,303,731
State ODADAS Revenue	542,070		542,070
Tanf Award		\$ 154,673	154,673
Levy Rollback	198,118		198,118
Miscellaneous	567,315		567,315
Other (Non-Revenue Items)	8,356		8,356
 Total Cash Receipts	 9,162,252	 154,673	 9,316,925
 Cash Disbursements:			
Salaries	321,884		321,884
Fringe Benefits	76,108		76,108
Consultants	27,866		27,866
Non-personnel expenses	135,099		135,099
Contracts - Services	7,816,678	156,356	7,973,034
Equipment	8,156		8,156
 Total Cash Disbursements	 8,385,791	 156,356	 8,542,147
 Total Cash Receipts Over Cash Disbursements	 776,461	 (1,683)	 774,778
 Fund Cash Balance, January 1	 2,979,463	 5,551	 2,985,014
 Fund Cash Balance, December 31	 \$ 3,755,924	 \$ 3,868	 \$ 3,759,792
 Reserves for Encumbrances, December 31	 \$ 447,548	 \$	 \$ 447,548

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

**MENTAL HEALTH AND RECOVERY BOARD OF WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE – AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Agency</u>
Cash Receipts:	
Individual Case Plan Revenue	\$ 421,836
Special Projects Revenue	401,826
Children's Trust Fund Grant	<u>12,326</u>
 Total Cash Receipts	 <u>835,988</u>
Cash Disbursements:	
Family Council Shared Funding Contracts	378,424
Special Project Contracts	<u>459,062</u>
 Total Cash Disbursements	 <u>837,486</u>
 Total Cash Receipts Under Cash Disbursements	 (1,498)
 Fund Cash Balance, January 1	 <u>207,035</u>
 Fund Cash Balance, December 31	 \$ <u>205,537</u>
 Reserves for Encumbrances, December 31	 <u>\$ 190,613</u>

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

**MENTAL HEALTH AND RECOVERY BOARD OF
WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Mental Health and Recovery Board of Wayne and Holmes Counties, Wayne County, Ohio, (the Board) serves the Wayne and Holmes County areas. The Board primarily provides mental health, drug addiction, alcohol, and community services to the residents of the two counties. The Board is a local mental health district as defined by Section 340.01, Ohio Revised Code.

The Board Members' composition are citizens appointed as follows:

- a. Seven (7) by the Wayne County Commissioners
- b. Three (3) by the Holmes County Commissioners
- c. Four (4) by the Director of the Ohio Department of Mental Health
- d. Four (4) by the Director of the Ohio Department of the Alcohol and Drug Addiction Center

The Board's management believes these financial statements present all activities for which the Board 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 cash 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 Board's cash is held and invested by the Wayne 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 and investments that are restricted as to use. The Board 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 required to be accounted for in another fund.

**MENTAL HEALTH AND RECOVERY BOARD OF
WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Fund

This fund is 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:

Temporary Assistance to Needy Families (TANF) – This fund receives and expends TANF grant monies for Wayne County Common Good, Inc., a non-profit corporation. The Board serves as the contract and fiscal agent for the corporation.

3. Fiduciary Funds (Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements, and funds for which the Board is acting in an agency capacity. The Board had the following significant Agency Funds:

Wayne County Family and Children First Council Agency Fund
Holmes County Family and Children First Council Agency Fund

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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 2001 budgetary activity appears in Note 2.

**MENTAL HEALTH AND RECOVERY BOARD OF
WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

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

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 ended December 31, 2001 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 9,162,252	\$ 9,162,252	\$ 0
Special Revenue	154,673	154,673	0
Total	\$ 9,316,925	\$ 9,316,925	\$ 0

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 9,024,703	\$ 8,833,339	\$ 191,364
Special Revenue	160,224	156,356	3,868
Total	\$ 9,184,927	\$ 8,989,695	\$ 195,232

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Levy Rollback. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

**MENTAL HEALTH AND RECOVERY BOARD OF
WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

3. PROPERTY TAX (Continued)

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Board.

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 to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001, PERS members contributed 8.5% of their gross salaries. The Board also contributed 13.55% of participants' gross salaries for 2001. The Board has paid all contributions required through December 31, 2001.

5. RISK MANAGEMENT

The Board has obtained commercial insurance for the following risks:

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

The Board also provides health insurance and dental and vision coverage to 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 that 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. ESTABLISHMENT OF RESERVE BALANCE ACCOUNT

In 1990, the Board established (pursuant to Ohio Revised Code Section 5705.221 (c)) a Reserve Balance Fund to segregate new levy revenue that would be needed to cover operating expenses in future years. This restricted account was created by transferring funds out of the General Fund, where levy funds are initially deposited, into this new account.

**MENTAL HEALTH & RECOVERY BOARD OF WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>				
(Passed Through the Ohio Department of Alcohol and Drug Addiction Services)				
Safe and Drug Free Schools and Community State Grant	84.186	85-2476-00-DFSP-01-9109 85-02476-00-DFSCA-P-02-9109	\$ 90,136	\$ 86,034
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
(Passed Through the Ohio Department of Alcohol and Drug Addiction Services)				
Medical Assistance Program	93.778	Not Available	193,582	193,582*
(Passed Through the Ohio Department of Mental Health)				
Medical Assistance Program	93.778	Not Available	1,334,218	1,334,218*
(Passed Through the Ohio Department of Alcohol and Drug Addiction Services)				
Block Grant for Prevention and Treatment of Substance Abuse	93.959	85-85390-02-HEDUC-P-01-9851 85-085390-00-HEDUC-P-02-9851 85-2289-00-W-T-01-8997 85-02289-00-Women-T-02-8997 85-1536-00-YMENT-P-01-0017 85-01536-00-YMENT-P-02-0017 85-10577-00-DFW-P-02-0204	684,798	750,104
(Passed Through the Ohio Department of Mental Health)				
Block Grant for Community Mental Health Services	93.958	None	105,960	198,204
(Passed Through the Ohio Department of Mental Health)				
Social Services Block Grant	93.667	Not Available	149,092	69,704

* Under the arrangements in place during this audit period, 100% of payments in the Medicaid program were made with advances from non-federal sources. Consequently, on the cash basis by which this schedule was prepared, all Medicaid funds are considered to be expended.

**MENTAL HEALTH AND RECOVERY BOARD OF
WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**NOTES TO THE SCHEDULE OF RECEIPTS AND
EXPENDITURES OF FEDERAL AWARDS
AS OF DECEMBER 31, 2001**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the Board's federal award 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 United States Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). The Board 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 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 funds (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**

Mental Health and Recovery Board of Wayne and Holmes Counties
Wayne County
215 South Walnut Street
Wooster, Ohio 44691

To Members of the Board:

We have audited the accompanying financial statements of the Mental Health and Recovery Board of Wayne and Holmes Counties, Wayne County, Ohio, (the Board), as of and for the year ended December 31, 2001, and have issued our report thereon dated June 28, 2002. We conducted our audit in accordance with generally accepted auditing standards 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 Board'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. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Board in a separate letter dated June 28, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Board'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.

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

Linc, Malachin & Dennis, Inc.
Akron, Ohio

June 28, 2002

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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**

Mental Health and Recovery Board of Wayne and Holmes Counties
Wayne County
215 South Walnut Street
Wooster, Ohio 44691

To Members of the Board:

Compliance

We have audited the compliance of the Mental Health and Recovery Board of Wayne and Holmes Counties, Wayne 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 programs for the year ended December 31, 2001. The Board's major federal programs are 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 programs 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 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. 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 each of its major federal programs for the year ended December 31, 2001.

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.

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 Members of 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.

Linc, Malachin & Dennis, Inc.
Akron, Ohio

June 28, 2002

**MENTAL HEALTH AND RECOVERY BOARD OF
WAYNE AND HOLMES COUNTIES
WAYNE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2001**

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 the 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 § .510?	No
(d) (1) (vii)	Major Programs (list):	Block Grant for Prevention and Treatment of Substance Abuse #93.959 Medical Assistance Program #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 AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



STATE OF OHIO
OFFICE OF THE AUDITOR

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MENTAL HEALTH AND RECOVERY BOARD OF WAYNE AND HOLMES COUNTIES

WAYNE 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 29, 2002**