



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Mental Health and Recovery Services Board
Seneca County
600 North River Road
Tiffin, Ohio 44883-1173

To Members of the Board:

We have audited the accompanying financial statements of the Mental Health and Recovery Services Board (the Board) as of and for the year ended December 31, 2001. 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 auditing standards generally accepted 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 July 17, 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.

We performed our audit to form an opinion on the financial statements of the Board, taken as a whole. The accompanying schedule of federal awards expenditures is presented for 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 statements. We subjected this information 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 Board, federal awarding agencies and pass-through entities, 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.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

July 17, 2002

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Grants	\$503,849	\$5,583,792		\$6,087,641
Investment Income			\$686	686
Gifts, Donations, and Bequests	353			353
Other Receipts	2,117	12,127		14,244
	<u>506,319</u>	<u>5,595,919</u>	<u>686</u>	<u>6,102,924</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries	146,255			146,255
Supplies	8,095			8,095
Equipment	24,824			24,824
Contracts - Repair	137			137
Contracts - Services	212,156	5,903,516		6,115,672
Travel	9,302			9,302
Public Employee's Retirement	13,676			13,676
Worker's Compensation	2,107			2,107
Hospitalization	15,971			15,971
Other	98,302			98,302
	<u>530,825</u>	<u>5,903,516</u>		<u>6,434,341</u>
Total Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(24,506)</u>	<u>(307,597)</u>	<u>686</u>	<u>(331,417)</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		47,158		47,158
Advances-In	23,451	65,701		89,152
Transfers-Out	(47,158)			(47,158)
Advances-Out	(7,239)	(81,913)		(89,152)
	<u>(30,946)</u>	<u>30,946</u>		
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(55,452)	(276,651)	686	(331,417)
Fund Cash Balances, January 1	<u>274,019</u>	<u>2,730,746</u>	<u>21,670</u>	<u>3,026,435</u>
Fund Cash Balances, December 31	<u>\$218,567</u>	<u>\$2,454,095</u>	<u>\$22,356</u>	<u>\$2,695,018</u>
Reserves for Encumbrances, December 31	<u>\$74,530</u>	<u>\$1,324,426</u>		<u>\$1,398,956</u>

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

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**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA 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 Services Board (MHRS) (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 a joint county community mental health service district as defined by § 340.01, Ohio Revised Code. The Board is directed by an eighteen-member Board. Ten members of the Board are appointed by the boards of county commissioners from the respective counties of which members are residents, four members are appointed by the State of Ohio, Department of Mental Health and four members are appointed by the State of Ohio, Department of Alcohol and Drug Addiction Services.

The Board provides services to and is a joint venture of Sandusky, Seneca, and Wyandot Counties. The counties share in the equity of the MHRS based on the percentages of the population within the three counties. The population for each of the joint venture participants is: Sandusky County, 61,963 (43%), Seneca, 59,733 (41%), and Wyandot, 22,254(16%).

The Seneca County Auditor and Seneca County Treasurer are responsible for accountability of records and cash assets of the Board which are maintained in the funds described below. The Board provides community mental health facilities, services and programs to the service district. This is accomplished primarily by contracts with private and public agencies.

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 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 and Investments

As required by Ohio Revised Code, the County Treasurer is custodian for the Board's cash. The Board's cash is held in the County's cash and investment pool, and are valued at the County Treasurer's 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 SERVICES BOARD
SENECA COUNTY**

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

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 Funds:

Medicaid Fund – This fund receives federal money for services rendered by provider agencies.

408 Fund – This fund receives state money for the local match for Medicaid expenditures and support services for disabled adults and children.

3. Fiduciary Fund (Trust Fund)

This fund is used to account for resources restricted by a legally binding trust agreement. The Board had the following significant Fiduciary Fund:

Donelson Trust – This fund is an expendable trust fund to be used for the benefit of the people residing in Wyandot County who require mental health assistance.

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, 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 2001 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 statements.

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under Board's basis of accounting.

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2001 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$609,230	\$506,319	(\$102,911)
Special Revenue	7,149,335	5,643,077	(1,506,258)
Fiduciary	610	686	76
Total	\$7,759,175	\$6,150,082	(\$1,609,093)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$837,624	\$652,513	\$185,111
Special Revenue	8,976,474	7,227,942	1,748,532
Total	\$9,814,098	\$7,880,455	\$1,933,643

Contrary to Ohio law, actual revenues were less than budgeted revenues, and the Board did not obtain reduced amended certificates for the Medicaid, HAP and 508R, SAPT Block Grant, Local XIX Medicaid Match, and Indigent Driver Funds for the year ended December 31, 2001.

3. RETIREMENT SYSTEMS

The Board's full-time 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 2001, PERS members contributed 8.5% of their gross salaries. The Board contributed an amount equal to 13.55% of participants' gross salaries for 2001. The Board has paid all contributions required through December 31, 2001.

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

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

4. RISK MANAGEMENT

Commercial Insurance

The Board has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Errors and omissions.

The Board also provides health insurance coverage to full-time employees through a private carrier.

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. Department of Health and Human Services			
<i>Passed Through Ohio Department of Mental Health:</i>			
Community Plan Block Grant	CPBG 00	93.992	\$20,960
	CPBG 01		45,318
	CPBG 02		<u>21,000</u>
Total Community Plan Block Grant			<u>87,278</u>
Social Services Block Grant Title - XX	MH-42-0201	93.667	85,000
	MH-42-0202		<u>55,000</u>
Total Social Services Block Grant - Title XX			<u>140,000</u>
Cultural Competence Block Grant	43-CS-01	93.105	25,021
	43-CS-02		<u>2,000</u>
Total Cultural Competence Block Grant			<u>27,021</u>
Medicaid Assistance Program - Title XIX	MH-FY99	93.778	443
	MH-FY00		162,239
	MH-FY01		846,508
	MH-FY02		<u>251,298</u>
Subtotal Medicaid Assistance Program - Title XIX			<u>1,260,488</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medicaid Assistance Program - Title XIX	ADA-FY99	93.778	16
	ADA-FY00		15,987
	ADA-FY01		227,655
	ADA-FY02		<u>53,833</u>
Subtotal Medicaid Assistance Program - Title XIX			<u>297,491</u>
Total Medicaid Assistance Program - Title XIX			<u>1,557,979</u>
Block Grant for Prevention and Treatment of Substance Abuse	SAPT 01	93.959	494,205
	SAPT 02		<u>247,000</u>
Total Block Grant for Prevention and Treatment of Substance Abuse			<u>741,205</u>
Total Federal Awards Expenditures			<u><u>\$2,553,483</u></u>

The accompanying notes are an integral part of this schedule.

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2001**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (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 U.S. Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, 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 Services Board
Seneca County
600 North River Road
Tiffin, Ohio 44883-1173

To Members of the Board:

We have audited the accompanying financial statements of the Mental Health and Recovery Services Board (the Board) as of and for the year ended December 31, 2001, and have issued our report thereon dated July 17, 2002. 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 *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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-60574-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Board in a separate letter dated July 17, 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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Board in a separate letter dated July 17, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

July 17, 2002



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

Mental Health and Recovery Services Board
Seneca County
600 North River Road
Tiffin, Ohio 44883-1173

To Members of the Board:

Compliance

We have audited the compliance of the Mental Health and Recovery Services Board (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 each of 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 each of 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 auditing standards generally accepted 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 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 each of its major federal programs for the year ended December 31, 2001. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Board in a separate letter dated July 17, 2002.

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.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be 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 compliance that, in our judgment, could adversely affect the Board's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contract and grants. A reportable condition is described in the accompanying schedule of findings as item 2001-60574-002.

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. Our consideration of the internal control over compliance 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 to be material weaknesses. However, we consider item 2001-60574-002 to be a material weakness.

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

July 17, 2002

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

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

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	Medicaid – Title XIX CFDA # 93.778 SAPT Block Grant CFDA #93.959
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2001-60574-001

Noncompliance Citation

Ohio Revised Code § 5705.36 allows all subdivisions to request reduced amended certificates of estimated resources upon determination by the fiscal officer that revenues to be collected will be less than the amount in the official certificate of estimated resources. The following funds should have obtained a reduced certificate of estimated resources:

Fund Name	Estimated Receipts	Actual Receipts	Variance
Medicaid	\$2,271,175	\$1,676,815	\$(594,360)
HAP 508R	108,920	73,285	(35,635)
SAPT ADAMHS	568,625	488,474	(80,151)
Local XIX Medicaid Match	103,463	10,049	(93,414)
Court Referred Driver	88,500	10,368	(78,132)

Three other funds also had such variances in smaller relative amounts. We recommend the Board obtain reduced amended certificates when required.

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2001-60574-002
CFDA Title and Number	Block Grant for Prevention and Treatment of Substance Abuse CFDA # 93.959
Federal Award Number / Year	SAPT 01/2001 and SAPT 02/2002
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Alcohol and Drug Addiction Services

Material Weakness

The ODADAS Board Level Report, Block Grant Summary (Receipts and Expenditures) was due on December 31, 2001. This report was not completed until July 9, 2002. Noncompliance with grant requirements could result in the grantor discontinuing funding. We recommend the Director complete the report and submit it to ODADAS by the required date.

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-60574-001	ORC § 5705.36	No	Not Corrected. Fiscal Manager will be watching this more closely. Reissued as finding 2001-60574-001.
2000-60574-002	Payments to Providers	No	Partially corrected. 75% of the payments were made within 30 days, up from 0% in FY2000.
2000-60574-003	Year End Reconciliations	No	Finding No Longer Valid. The Ohio Department of Mental Health has issued a letter postponing the due date of the reconciliations because of problems they have in the reconciliation process.
2000-60574-004	Medicaid Compliance Reviews	Yes	

**MENTAL HEALTH AND RECOVERY SERVICES BOARD
SENECA COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2001**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2001-60574-002	The Executive Director will prepare the report by the required date in the future. This report was completed and submitted in July 2002.	12/31/02	Nancy Cochran, Executive Director



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MENTAL HEALTH AND RECOVERY SERVICES BOARD

SENECA 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 20, 2002**