



**Auditor of State  
Betty Montgomery**



**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE, AND SCIOTO COUNTIES  
SCIOTO COUNTY**

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Alcohol, Drug Addiction and Mental Health Services  
Board of Adams, Lawrence, and Scioto Counties  
Scioto County  
802 Chillicothe Street  
Portsmouth, Ohio 45662

To the Members of the Board:

We have audited the accompanying financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence, and Scioto Counties, Scioto County, Ohio (the Board), as of and for the year ended December 31, 2002. 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 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 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 described 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 cash balance and reserve for encumbrances of the Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence and Scioto Counties, Scioto County, as of December 31, 2002, and its 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 March 4, 2004 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.

The accompanying Schedule of Federal Awards Expenditures is presented for 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 statement. We subjected this information to the auditing procedures applied in the audit of the financial statement. In our opinion, it is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Alcohol, Drug Addiction, and Mental Health Services  
Board of Adams, Lawrence and Scioto Counties  
Scioto County  
Independent Accountants' Report  
Page 2

This report is intended solely for the information and use of the audit committee, management, the Board, and other officials authorized to receive this report under Section 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 4, 2004

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGE IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>Cash Receipts:</b>	
Grants	\$ 11,721,136
Other	<u>170,373</u>
Total Cash Receipts	<u>11,891,509</u>
 <b>Cash Disbursements:</b>	
Salaries	543,387
Supplies and Materials	8,647
Equipment	7,356
Contracts - Services	11,930,518
Travel and Expenses	20,640
Public Employee's Retirement	72,104
Workers' Compensation	2,691
Other Expenses	<u>298,189</u>
Total Cash Disbursements	<u>12,883,532</u>
Excess Cash Receipts Over/(Under) Cash Disbursements	<u>(992,023)</u>
Cash Balance, January 1	<u>2,306,708</u>
<b>Cash Balance, December 31</b>	<b><u><u>\$1,314,685</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$65,657</u></u>

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

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**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE, AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence and Scioto Counties, Scioto 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 Board. The Board includes members from those legislative authorities as well as citizens of the political subdivisions. Those subdivisions are Adams County, Lawrence County, and Scioto County. 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. This organization is described in Note 5.

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 Scioto 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. Budgetary Process**

The Ohio Revised Code requires the Board to prepare an annual budget.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function 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.

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE, AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2002  
(Continued)**

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

**D. Budgetary Process (Continued)**

**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 2002 budgetary activity appears in Note 2.

**E. 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.

**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 the Board's basis of accounting.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2002, follows:

2002 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$13,015,000	\$11,891,509	(\$1,123,491)

  

2002 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$13,043,878	\$12,949,189	\$94,689

**3. 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 2002, PERS members contributed 8.5% of their gross salaries. The Board contributed an amount equal to 13.55% of participants' gross salaries. The Board has paid all contributions required through December 31, 2002.

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE, AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2002  
(Continued)**

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Board has obtained commercial insurance for the following risks:

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

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

**5. JOINTLY GOVERNED ORGANIZATIONS**

The Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence, and Scioto Counties is a member of the Southern Consortium for Children (SCC) which is a regional Council of Governments, 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.

The SCC operates under an appointed (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 services programs within the service district.

**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.

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**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE, AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>FEDERAL GRANTOR</b> <i>Pass through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for the Prevention and Treatment of Substance Abuse		93.959	
Women's Residential	N/A		\$501,743
Per Capita	N/A		<u>510,642</u>
Total Prevention and Treatment of Substance Abuse Grants			<u>1,012,385</u>
Total State Department of Alcohol and Drug Addiction Services			1,012,385
<i>Passed Through State Department of Mental Health:</i>			
Runaway and Homeless Youth	N/A	93.623	17,199
Social Services Block Grant	N/A	93.667	219,488
Block Grants for Community Mental Health Services		93.958	
Community Plar	N/A		155,995
Child/Adolescent	N/A		<u>24,561</u>
Total Community Mental Health Services Grants			<u>180,556</u>
Total State Department of Mental Health			417,243
<i>Passed Through State Department of Alcohol and Drug Addiction Services and State Department of Mental Health:</i>			
Medical Assistance Program		93.778	
Medicaid (Title XX)	N/A		
ODADAS			900,351
ODMH			3,576,199
PASARR/OBRA	N/A		<u>17,200</u>
Total Medical Assistance Program			<u>4,493,750</u>
Total State Department of Alcohol and Drug Addiction Services and State Department of Mental Health			<u>4,493,750</u>
Total United States Department of Health and Human Services			<u>5,923,378</u>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$5,923,378</u></u></b>

*The Notes to the Schedule of Federal Awards Expenditures is an integral part of the Schedule.*

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2002**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards 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 grants from the State Department of Mental Health and the State Department of Alcohol and Drug Addiction Services to various not-for-profit corporations. As described in Note 1, 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 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 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.



## **Auditor of State Betty Montgomery**

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

Alcohol, Drug Addiction and Mental Health Services  
Board of Adams, Lawrence, and Scioto Counties  
Scioto County  
802 Chillicothe Street  
Portsmouth, Ohio 45662

To the Members of the Board:

We have audited the accompanying financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence and Scioto Counties, Scioto County, Ohio (the Board), as of and for the year ended December 31, 2002, and have issued our report thereon dated March 4, 2004. We conducted our audit in accordance with the 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 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 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 2002-001. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Board in a separate letter dated March 4, 2004.

#### **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 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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Board in a separate letter dated March 4, 2004.

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Alcohol, Drug Addiction and Mental Health Services  
Board of Adams, Lawrence and Scioto Counties  
Scioto County  
Independent Accountants' Report 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.

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**Betty Montgomery**  
Auditor of State

March 4, 2004





## Auditor of State Betty Montgomery

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

Alcohol, Drug Addiction and Mental Health Services  
Boar of Adams, Lawrence, and Scioto Counties  
Scioto County  
802 Chillicothe Street  
Portsmouth, Ohio 45662

To the Members of the Board:

#### Compliance

We have audited the compliance of the Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence and Scioto Counties, Scioto 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, 2002. 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 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 its major federal program for the year ended December 31, 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.

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Alcohol, Drug Addiction and Mental Health Services  
Board of Adams, Lawrence and Scioto Counties  
Scioto County  
Independent Accountants' Report on Compliance with Requirements  
Applicable to Major Federal Programs and on 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.

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**Betty Montgomery**  
Auditor of State

March 4, 2004

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE, AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 §.505  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<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 non-compliance 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?	No
<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?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program- CFDA #93.778
<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?	Yes

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH  
SERVICES BOARD OF ADAMS, LAWRENCE, AND SCIOTO COUNTIES  
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 §.505  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Continued)**

<b>2. FINDINGS RELATED TO THE GENERAL PURPOSE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING 2002-001**

**Finding for Recovery**

On October 4, 2002, Brenda Covert, CFO, was terminated. Subsequently, she received \$13,415.53 in vacation severance for a vacation balance of 358.8 hours at a rate of \$37.39 per hour. Upon further investigation, however, it was noted that Ms. Covert had used more vacation leave than she had actually claimed and attested to on her timesheets. Per her timesheets from January 1997 to October 2002, Ms. Covert claimed to have used 256 hours of vacation leave; however, review of employee calendars, e-mails and computer log-in information revealed that she actually used 616 hours of vacation leave. Based on this calculation, Ms. Covert should not have received any severance for accrued vacation. In fact, based on this calculation, Ms. Covert actually had a negative vacation balance of 1.2 hours at the time of her termination. As a result, Ms. Covert owes the ADAMHS Board thirteen thousand four hundred sixty dollars and forty cents (\$13,460.40) in overpayment.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Brenda Covert, former Chief Financial Officer, in the amount of thirteen thousand four hundred sixty dollars and forty cents (\$13,460.40), and in favor of the General Fund of the Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence and Scioto Counties.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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None



**Auditor of State  
Betty Montgomery**

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**ADAMH BOARD OF ADAMS, LAWRENCE AND SCIOTO COUNTIES**

**SCIOTO 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  
MAY 11, 2004**