



Mary Taylor, CPA  
Auditor of State



**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2009 .....	5
Notes to the Financial Statement.....	7
Federal Awards Expenditures Schedule.....	11
Notes to the Federal Awards Expenditures Schedule .....	12
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133 .....	15
Schedule of Findings – OMB Circular A-133 § .505 .....	17

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# Mary Taylor, CPA

Auditor of State

Athens-Hocking-Vinton Board of Alcohol,  
Drug Addiction and Mental Health Services  
Athens County  
P.O. Box 130  
Athens, Ohio 45701

To the Board of Directors:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statement due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statement in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 16, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Athens-Hocking-Vinton Board of Alcohol,  
Drug Addiction and Mental Health Services  
Athens County  
P.O. Box 130  
Athens, Ohio 45701

To the Board of Directors:

We have audited the accompanying financial statement of the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio (the Board), as of and for the year ended December 31, 2009. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Board has prepared this financial statement using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statement presents, GAAP require presenting entity-wide statements and also presenting the Board's larger (i.e., major) funds separately. While the Board does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement does not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require, alcohol, drug addiction and mental health service boards to reformat their statements. The Board has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the year ended December 31, 2009, does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Board as of December 31, 2009, or its changes in financial position for the year then ended.

Also, 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 Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio, as of December 31, 2009, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The Board has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2010, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We conducted our audit to opine on the Board's financial statement. The U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* requires presenting a Federal Awards Expenditures Schedule (the Schedule). The Schedule is not a required part of the financial statement. We subjected the Schedule to the auditing procedures applied in the audit of the financial statement. In our opinion, this information is fairly stated, in all material respects, in relation to the financial statement taken as a whole.



**Mary Taylor, CPA**  
Auditor of State

June 16, 2010



**ATHENS-HOCKING VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<b>Governmental Fund Types</b>			<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	
<b>Cash Receipts:</b>				
Local taxes	\$ 2,375,336	\$	\$	\$ 2,375,336
Intergovernmental	13,135,427	14,334		13,149,761
Interest Income			71	71
Rent		14,738		14,738
Miscellaneous	1,152			1,152
<b>Total Cash Receipts</b>	<b>15,511,915</b>	<b>29,072</b>	<b>71</b>	<b>15,541,058</b>
<b>Cash Disbursements:</b>				
Current:				
Salaries	480,969			480,969
Supplies and Materials	5,036			5,036
Equipment	15,430	1,005		16,435
Contract Services	13,805,886	2,319	18,090	13,826,295
Travel and Expenses	10,252			10,252
Insurance		963		963
Public Employees Retirement	65,932			65,932
Workers' Compensation	843			843
Maintenance and Repairs		4,619		4,619
Utilities		6,984		6,984
Debt Service:				
Principal Payments		6,030		6,030
Interest Payments		213		213
Auditor and Treasurer Fees	76,122			76,122
Other Expenses	248,698			248,698
<b>Total Cash Disbursements</b>	<b>14,709,168</b>	<b>22,133</b>	<b>18,090</b>	<b>14,749,391</b>
<b>Total Cash Receipts Over/(Under)</b>				
Cash Disbursements	802,747	6,939	(18,019)	791,667
<b>Fund Cash Balances, January 1</b>	<b>1,452,328</b>	<b>62,601</b>	<b>39,186</b>	<b>1,554,115</b>
<b>Fund Cash Balances, December 31</b>	<b>\$ 2,255,075</b>	<b>\$ 69,540</b>	<b>\$ 21,167</b>	<b>\$ 2,345,782</b>
Reserve for Encumbrances, December 31	\$ 995,000	\$ 0	\$ 0	\$ 995,000

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

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**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County (the Board), as a body corporate and politic. An eighteen-member Board is the governing body. Board members are appointed by the Ohio Department of Mental Health, the Ohio Department of Alcohol and Drug Addiction Services, 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 Athens County, Hocking County and Vinton County. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the Board's program area. Private and public agencies are the primary service providers, through Board contracts.

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

**B. Accounting Basis**

This financial statement follows the accounting basis of the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Deposits and Investments**

As required by the Ohio Revised Code, the Athens County Treasurer is custodian for the Board's deposits. The County's deposit and investment pool holds the Board's assets, valued at the 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 reports all financial resources except those required to be accounted for in another fund.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2009  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Board had the following significant Special Revenue Fund:

*SAMI Project Fund* – This fund accounts for the proceeds of rental income and rental subsidies received for short-term stays for patients recovering from substance abuse in Athens County.

**3. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects. The Board had the following significant Capital Project Fund:

*317 Board Building Construction Fund* – This fund receives revenue from other funds to make capital acquisitions and improvements to Board-owned facilities.

**E. Budgetary Process**

The Ohio Revised Code requires the Board to adopt a budget for each fund annually.

**1. Appropriations**

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

**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 2009 budgetary activity appears in Note 2.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2009  
(Continued)**

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

**F. Property, Plant, and Equipment**

The Board records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2009 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 14,989,761	\$ 15,511,915	\$ 522,154
Special Revenue	23,280	29,072	5,792
Capital Projects	216	71	(145)
Total	\$ 15,013,257	\$ 15,541,058	\$ 527,801

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 16,418,923	\$ 15,704,168	\$ 714,755
Special Revenue	60,000	22,133	37,867
Capital Projects	37,000	18,090	18,910
Total	\$ 16,515,923	\$ 15,744,391	\$ 771,532

**3. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2009  
(Continued)**

**4. DEBT**

Debt outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
General Obligation Note	\$ 5,141	2.50%

The general obligation note was issued to finance the purchase and renovation of a five-unit apartment complex for the SAMI project. The notes are collateralized solely by the SAMI project property.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	General Obligation Note
2010	\$ 5,201
Total	\$ 5,201

**5. RETIREMENT SYSTEM**

The Board's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009, OPERS members contributed 10 percent of their gross salaries and the Board contributed an amount equal to 14 percent of participants' gross salaries. The Board has paid all contributions required through December 31, 2009.

**6. RISK MANAGEMENT**

The Board has obtained commercial insurance for the following risks:

- General liability and casualty;
- Directors and officials liability;
- Vehicle; and,
- Property

**7. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Board are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Pass-Through Athens Metropolitan Housing Authority:</i>			
Shelter Plus Care	14.238	N/A	\$ 16,297
<i>Pass-Through Hocking County Metropolitan Housing Authority:</i>			
Section 8 Housing Choice Vouchers	14.871	N/A	3,678
<i>Pass-Through Vinton County Metropolitan Housing Authority:</i>			
Section 8 Housing Choice Vouchers	14.871	N/A	2,158
Total Section 8 Housing Choice Vouchers			<u>5,836</u>
Total United States Department of Housing and Urban Development			22,133
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Pass-Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186	N/A	<u>32,081</u>
Total United States Department of Education			32,081
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Pass-Through Ohio Department of Mental Health:</i>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N/A	9,774
Social Services Block Grant	93.667	N/A	119,280
Title XIX - Medical Assistance Program			
Medical Assistance Program	93.778	N/A	5,133,294
ARRA - Medical Assistance Program	93.778	N/A	790,558
Total Title XIX - Medical Assistance Program			<u>5,923,852</u>
Block Grants for Community Mental Health Services			
Community Plan	93.958	N/A	71,617
<i>Pass-Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Title XIX - Medical Assistance Program			
Medical Assistance Program	93.778	N/A	1,028,992
ARRA - Medical Assistance Program	93.778	N/A	163,497
Total Title XIX - Medical Assistance Program			<u>1,192,489</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	
Drug and Alcohol Abuse			87,805
Women's Set Aside			675,165
Prevention at Work			24,891
Per Cap Treatment			239,854
DYS Aftercare			41,646
TASC			483,013
T.E.A.M.			3,719
Drug Free Work Place			61,771
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>1,617,864</u>
Total United States Department of Health and Human Services			<u>8,934,876</u>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 8,989,090</u></b>

*The accompanying Notes to the Federal Awards Expenditures Schedule are an integral part of this Schedule.*

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
DECEMBER 31, 2009**

**Note A – Significant Accounting Policies**

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services (the Board's) federal award programs disbursements. The Schedule has been prepared on the cash basis of accounting.

**Note B – 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 Schedule does not include the expenditure of non-Federal matching funds.

**Note C – Medical Assistance Program**

Expenditures related to the Medical Assistance Program (CFDA #93.778) were supported by revenues from two pass-through agencies, the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services. Total expenditures under this program were \$7,116,341.





# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Athens-Hocking-Vinton Board of Alcohol,  
Drug Addiction and Mental Health Services  
Athens County  
P.O. Box 130  
Athens, Ohio 45701

To the Board of Directors:

We have audited the financial statement of the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio (the Board), as of and for the year ended December 31, 2009, and have issued our report thereon dated June 16, 2010, wherein we noted the Board followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Board's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of opining on the effectiveness of the Board's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Board's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Board's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Board's financial statement is free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, Board of Directors, federal awarding agencies, pass-through entities and others within the Board. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 16, 2010



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Athens-Hocking-Vinton Board of Alcohol,  
Drug Addiction and Mental Health Services  
Athens County  
P.O. Box 130  
Athens, Ohio 45701

To the Board of Directors:

### Compliance

We have audited the compliance of the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens 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 apply to each of its major federal programs for the year ended December 31, 2009. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the Board's major federal programs. The Board's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 the Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing other procedures 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 apply to each of its major federal programs for the year ended December 31, 2009.

### **Internal Control Over Compliance**

The Board's management is responsible for establishing and maintaining effective internal control over compliance with the 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 directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

We intend this report solely for the information and use of the management, the Board of Directors, federal awarding agencies, and pass-through entities. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 16, 2010

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,  
DRUG ADDICTION AND MENTAL HEALTH SERVICES  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2009**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program - CFDA #93.778 Block Grants For Prevention And Treatment Of Substance Abuse - CFDA #93.959
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.





Mary Taylor, CPA  
Auditor of State

ATHENS-HOCKING-VINTON ADAMH BOARD

ATHENS 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  
JULY 15, 2010