



**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

**SINGLE AUDIT**

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



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

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**STATE OF OHIO**



**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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## REPORT OF INDEPENDENT ACCOUNTANTS

Mental Health & Recovery Services Board  
Muskingum County  
1205 Newark Road  
Zanesville, Ohio 43701

To the Members of the Board:

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

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial 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 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 Mental Health & Recovery Services Board, Muskingum County, as of December 31, 2000, 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 May 14, 2001, on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statement of the Board, taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly presented, in all material respects, in relation to the financial statement taken as a whole.

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 § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 14, 2001

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**Cash Receipts:**

Taxes	\$1,704,862
Intergovernmental	<u>13,312,632</u>
Total Cash Receipts	<u>15,017,494</u>

**Cash Disbursements:**

Salaries	328,510
Supplies	9,429
Materials	617
Equipment	28,708
Contracts - Repair	3,458
Contracts - Services	13,367,622
Rentals	20,325
Advertising and Printing	26,094
Travel and Expenses	15,473
Public Employee's Retirement	36,692
Workers' Compensation	13,837
Insurance	855,108
Other Expenses	<u>40,379</u>
Total Cash Disbursements	<u>14,746,252</u>

Total Cash Receipts Over/(Under) Cash Disbursements 271,242

**Other Financing Receipts/(Disbursements):**

Refunds	23,131
Reimbursements	<u>924,794</u>
Total Other Financing Receipts/(Disbursements)	<u>947,925</u>

Excess of Cash Receipts and Other Financing  
Receipts Over/(Under) Cash Disbursements  
and Other Financing Disbursements 1,219,167

Cash Balance, January 1 1,225,684

**Cash Balance, December 31 \$2,444,851**

Reserve for Encumbrances, December 31 \$45,032

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

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**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Mental Health & Recovery Services Board, Muskingum 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 serves Coshocton, Guernsey, Morgan, Muskingum, Noble, and Perry Counties and operates under the direction of an eighteen-member appointed Board. The Muskingum County Auditor and County Treasurer are responsible for fiscal control of the resources of the Board which are maintained in the Mental Health & Recovery Services Board Fund, a Muskingum County agency fund. The Board provides alcohol, drug addiction and mental health services and programs, primarily through contracts with private and public agencies. The Board also provides forensic evaluation services to adult felony courts, and residential services to youth experiencing emotional problems which prevent them from living at home.

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

**B. Basis of Accounting**

The 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).

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

**C. Cash**

As required by Ohio Revised Code, the Board's cash is held and invested by the Muskingum 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. Budgetary Process**

The Ohio Revised Code requires the Board adopt an annual budget.

**1. Appropriations**

Budgetary expenditures (i.e., 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.

**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

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

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

**D. Budgetary Process (Continued)**

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Board to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2000 budgetary activity appears in Note 3.

**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.

**F. 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. CASH BALANCES WITH FISCAL AGENT**

The cash deposits of the Mental Health & Recovery Services Board are maintained by the Muskingum County Treasurer. The Board's cash balance is pooled with other County monies and deposited in an "active" interest bearing account. The Board's portion of this pool is displayed on the financial statement as "Cash Balance".

**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

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

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$14,973,473</u>	<u>\$15,965,419</u>	<u>\$991,946</u>

  

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$15,010,981</u>	<u>\$14,791,284</u>	<u>\$219,697</u>

**4. 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 statement as Intergovernmental Receipts. Payments are due to the various Counties 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.

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

The various Counties are responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Board.

**5. 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 post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

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

**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

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

**6. RISK MANAGEMENT**

The Board has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions
- Public officials' liability insurance
- Medical professional liability
- Fidelity bond on employees

The Board also provides health, life, and long-term disability insurance, and vision coverage to full-time employees through a private carrier. The Board makes this health, life, and long-term disability insurance, and vision coverage available to the participating provider agencies in the six county area and serves as the fiscal agent to account for this process. The Board pays the initial premium and bills the participating provider agencies monthly for their share of the premiums.

**7. CONTINGENT LIABILITIES**

There is no pending litigation outstanding against the Board.

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.

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

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Catalog of Federal Domestic Assistance Number	Grant Number	Disbursements
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Passed Through Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	99-VAGENE094	\$3,299
<i>Passed Through Office of Criminal Justice Services</i>			
Byrne Formula Grant Program	16.579	98-DG-D02-7179	17,970
		98-DG-D02-7331	24,296
		98-DG-F02-7207	24,082
		99-DG-F02-7207	<u>12,592</u>
Total Byrne Formula Grant Program			<u>78,940</u>
Total United States Department of Justice			82,239
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe and Drug-Free Schools and Communities	84.186	60-60170-01- DFS-P-00-9636	18,006
		60-60170-01- DFS-P-01-9636	<u>3,916</u>
Total United States Department of Education			21,922
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program	93.778	N/A	3,490,667
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program	93.778	N/A	<u>266,094</u>
Total Medical Assistance Program			3,756,761
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant	93.667	N/A	225,519
Block Grants for Community Mental Health Services	93.958	N/A	171,926
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	N/A	<u>1,026,155</u>
Total United States Department of Health and Human Services			<u>5,180,361</u>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$5,284,522</u></u></b>

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

**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARD EXPENDITURES  
DECEMBER 31, 2000**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Mental Health and Recovery Services Board's federal award programs. The Schedule has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**NOTE B - SUBRECIPIENTS**

The Board passes-through certain federal assistance received from the Ohio Department of Mental Health, the Ohio Department of Alcohol and Drug Addiction Services, and the Office of Criminal Justice Services to 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 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 - LOCAL CONTRIBUTIONS**

Cash receipts from the U.S. Department of Justice are commingled with local monies. It is assumed federal monies are expended first.

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require 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 & Recovery Services Board  
Muskingum County  
1205 Newark Road  
Zanesville, Ohio 43701

To the Members of the Board:

We have audited the accompanying financial statement of the Mental Health & Recovery Services Board, Muskingum County, Ohio (the Board), as of and for the year ended December 31, 2000, and have issued our report thereon May 14, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Board's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered 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.

Mental Health & Recovery Services Board  
Muskingum County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, management, the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 14, 2001





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

Mental Health & Recovery Services Board  
Muskingum County  
1205 Newark Road  
Zanesville, Ohio 43701

To the Members of the Board:

**Compliance**

We have audited the compliance of the Mental Health & Recovery Services Board, Muskingum 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, 2000. 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; 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 programs for the year ended December 31, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings as item 2000-61060-001.

**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.

Mental Health & Recovery Services Board  
Muskingum County  
Report of Independent Accountants on Compliance With Requirements  
Applicable to Each Major Federal Program and Internal Control Over  
Compliance In Accordance With OMB Circular A-133  
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 14, 2001

**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

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

**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 weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions 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>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program CFDA # 93.778  Block Grants for the 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 STATEMENT  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

There were no findings related to the financial statement.

**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

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

**3. FINDINGS FOR FEDERAL AWARDS**

<b>Finding Number</b>	2000-61060-001
<b>CFDA Title and Number</b>	Medical Assistance Program, CFDA # 93.778
<b>Federal Award Number / Year</b>	N/A
<b>Federal Agency</b>	U.S. Department of Health and Human Services

OMB Circular A-133, Subpart D, Section .400(d), requires that a pass-through entity (i.e., the Board) is responsible for the following:

- Monitoring the activities of sub-recipients as necessary to ensure that Federal awards are being used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements.
- Ensuring that required audits are performed.

The Board contracts for services with certain mental health agencies (sub-providers). The Sub-Provider Agreements require that independent audits and compliance reviews be performed on these agencies that provide Medicaid services.

During the audit period, the Board management performed several monitoring procedures, including the following:

- Reviewed the monthly pass-through agency accounts payable to gain assurances that agencies were expending funds for allowable costs.
- Prepared quarterly reports of each agency's financial activity to gain assurances that local, state and federal funding was being received and expended as planned.
- Reviewed the reports of Medicaid claims that were submitted to the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services and performed procedures to reimburse the agencies for the services provided.

However, the Board's management had not completed compliance reviews for the Thompkins and Six County provider agencies. The Board's contract with independent public accountants (IPA) for the audits of the provider agencies included provisions that the Board's management would complete compliance reviews on each of the nine provider agencies, with the compliance review of the last provider agency being completed no later than September 30, 2000. The IPA were to complete the audits of the provider agencies by November 30, 2000, relying in part on information provided by the Board's review. Since the Board's compliance reviews were not completed for two of the nine provider agencies, the audits of the corresponding provider agencies had not been completed as of the date of this report. We recommend that compliance reviews be completed in accordance with the contract requirements in order that audits of provider agencies can be completed in a timely manner.

**MENTAL HEALTH & RECOVERY SERVICES BOARD  
MUSKINGUM COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A-133, SECTION .315(c)  
DECEMBER 31, 2000**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Completion Date</b>	<b>Responsible Contact Person</b>
2000-61060-001	The Board's management has completed the compliance reviews for 2000 as of the date of this report. Management intends to perform future compliance reviews in a more timely manner.	N/A.	Rod Hollingsworth, Executive Director

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**MENTAL HEALTH AND RECOVERY SERVICES BOARD**

**MUSKINGUM 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 2, 2001**