



**ALCOHOL, DRUG ADDICTION AND
MENTAL HEALTH SERVICES BOARD OF GALLIA,
JACKSON AND MEIGS COUNTIES
GALLIA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF
GALLIA, JACKSON AND MEIGS COUNTIES
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REPORT OF INDEPENDENT ACCOUNTANTS

Alcohol, Drug Addiction and Mental Health Services Board
of Gallia, Jackson and Meigs Counties
Gallia County
P.O. Box 514
Gallipolis, Ohio 45631

To Members of the Board:

We have audited the accompanying financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia County, Ohio, (the Board) as of and for the year ended December 31, 1999. 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 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 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 combined fund cash balances and reserves for encumbrances of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia County, Ohio, as of December 31, 1999, and its combined cash receipts and cash 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 25, 2000 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.

Our audit was performed for the purpose of forming an opinion on the financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, taken as a whole. The accompanying Schedule of Federal Awards Receipts and 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 stated in all material respects, in relation to the financial statement taken as a whole.

As discussed in Note 9 to the accompanying financial statement, the Board changed its method of accounting for the Family and Children First Council monies.

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

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

Jim Petro
Auditor of State

May 25, 2000

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF
GALLIA, JACKSON AND MEIGS COUNTIES
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$4,907,507	\$417,748	\$5,325,255
Reimbursements	215		215
Other	86,255		86,255
	<u>4,993,977</u>	<u>417,748</u>	<u>5,411,725</u>
Total Cash Receipts			
	<u>4,993,977</u>	<u>417,748</u>	<u>5,411,725</u>
Cash Disbursements:			
Current:			
Salaries	289,063	78,884	367,947
Supplies	6,841		6,841
Equipment	12,907		12,907
Contracts - Repairs	28,381		28,381
Contracts - Services	3,930,842	285,388	4,216,230
Travel and Expenses	58,109	1,605	59,714
Public Employee's Retirement System	67,306		67,306
Worker's Compensation	5,082		5,082
Medicare	4,696		4,696
Hospitalization	46,654		46,654
Other	36,466	10,755	47,221
	<u>4,486,347</u>	<u>376,632</u>	<u>4,862,979</u>
Total Cash Disbursements			
	<u>4,486,347</u>	<u>376,632</u>	<u>4,862,979</u>
Total Cash Receipts Over/(Under) Cash Disbursements	507,630	41,116	548,746
Fund Cash Balances, January 1	489,479	106,324	595,803
	<u>489,479</u>	<u>106,324</u>	<u>595,803</u>
Fund Cash Balances, December 31 - See Note 10	<u>\$997,109</u>	<u>\$147,440</u>	<u>\$1,144,549</u>
Reserve for Encumbrances, December 31	\$337,311		\$337,311
	<u>\$337,311</u>		<u>\$337,311</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
GALLIA, JACKSON AND MEIGS COUNTIES
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia 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 District. The Board includes members from those legislative authorities as well as citizens of the Board's subdivisions. Those subdivisions are Gallia, Jackson and Meigs Counties. 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 7.

The Board serves as the Administrative Agent for the Gallia, Jackson and Meigs Family and Children First Councils (the Councils). As Administrative Agent, the Board has appointing authority for the Council's employees and is responsible for determining that disbursements comply with policies prescribed by State departments in rules or interagency agreements.

As prescribed by the Revised Code, each Council is governed by a Board that includes the Executive Director of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties.

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 Gallia County Treasurer, who acts as custodian for Board monies. The Board's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

D. Fund Accounting

The Board uses fund accounting to segregate cash that is restricted as to use. The Board classifies its funds into the following types:

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
OF GALLIA, JACKSON AND MEIGS COUNTIES
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

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.

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 Fund:

Family and Children First Council Fund - This fund received grant monies for the administration of the Gallia, Jackson and Meigs Family and Children First Councils.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (i.e., disbursements and encumbrances) may not exceed appropriations at the fund, function or 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 1999 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.

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
OF GALLIA, JACKSON AND MEIGS COUNTIES
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Board.

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 1999 was as follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,065,235	\$4,993,977	(\$71,258)
Special Revenue	<u>417,748</u>	<u>417,748</u>	<u>0</u>
Total	<u><u>\$5,482,983</u></u>	<u><u>\$5,411,725</u></u>	<u><u>(\$71,258)</u></u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,975,559	\$4,823,658	\$151,901
Special Revenue	<u>376,632</u>	<u>376,632</u>	<u>0</u>
Total	<u><u>\$5,352,191</u></u>	<u><u>\$5,200,290</u></u>	<u><u>\$151,901</u></u>

3. EQUITY IN POOLED CASH

The Board maintains a cash pool used by the Board. The Ohio Revised Code prescribes allowable deposits and investments. The Board's carrying amount of cash on deposit with the County Auditor, at December 31, 1999, was \$1,144,549. The County Auditor is responsible for maintaining adequate depository collateral for funds in the Gallia County pooled and deposit accounts.

4. RETIREMENT SYSTEMS

The Board's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, 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 1999, 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, 1999.

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
OF GALLIA, JACKSON AND MEIGS COUNTIES
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1999
(Continued)**

5. RISK MANAGEMENT

The Board has obtained commercial insurance for the following risks:

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

Gallia County provides health insurance to all full-time employees through a private carrier.

6. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts 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.

7. JOINTLY GOVERNED ORGANIZATIONS

The Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties is a member of the Southern Consortium for Children (SCC) which is a Regional Council of Government, 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 (SED).

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

8. CONTRACTUAL COMMITMENTS

The Board has entered into contractual agreements with the following firms for alcohol, drug addiction and mental health services:

- ACCESS (Access to Human Resource Development, Inc.)
- FACTS (Family Addiction Community Treatment Services, Inc.)
- Health Recovery Services, Inc.
- Woodland Centers, Inc.
- Meigs County Council on Aging, Inc.
- Gallia-Jackson-Meigs TASC (Treatment Alternatives to Street Crime)

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
OF GALLIA, JACKSON AND MEIGS COUNTIES
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1999
(Continued)**

9. CHANGE IN REPORTING ENTITY

The Board changed its method of accounting for the Family and Children First Council monies. These monies were previously accounted for in the General Fund. In 1999, the Board presented these monies in a Special Revenue Fund. The effect of this change is as follows:

	General Fund Type	Special Revenue Fund Type
Fund cash balances originally stated, December 31, 1998	\$595,803	\$0
Prior period adjustment	(106,324)	106,324
Restated fund cash balances, January 1, 1999	\$489,479	\$106,324

10. DESIGNATED FUND BALANCE

A portion of the Special Revenue Fund balance has been designated for unemployment pool monies in the event the County would have to pay unemployment benefits. The amount set aside (\$11,040) is an estimation of the potential payments and is split equally among Gallia, Jackson and Meigs County's Family and Children First Councils for which the Board serves as the administrative and fiscal agent.

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**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
OF GALLIA, JACKSON AND MEIGS COUNTIES
SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Pass-Through Entity's Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):</i>				
Drug Free Schools and Dare	N/A	84.186A	\$275,885	\$222,057
Total U.S. Department of Education			275,885	222,057
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Mental Health (ODMH) and Ohio Department of Alcohol and Drug Addiction Services (ODADAS):</i>				
Title XIX - ODADAS	N/A	93.778	109,470	106,180
Title XIX - ODMH	N/A	93.778	854,612	901,214
Total Title XIX			964,082	1,007,394
<i>Passed Through Ohio Department of Mental Health (ODMH):</i>				
Title XX	N/A	93.667	111,897	125,044
Alcohol, Drug Abuse and Mental Health Services (ADMS) Block Grants:	N/A	93.958		
Community Plan			43,414	53,753
Child Care			18,285	21,857
Total ADMS Block Grants			61,699	75,610
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services (ODADAS):</i>				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT):	N/A	93.959		
Women's/FACTS			16,493	11,431
Per Capita			276,158	258,050
Total SAPT Block Grants			292,651	269,481
Total U.S. Department of Health and Human Services			1,430,329	1,477,529
Total Federal Awards Receipts and Expenditures			\$1,706,214	\$1,699,586

The accompanying notes to this schedule are an integral part of this schedule.

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
OF GALLIA, JACKSON AND MEIGS COUNTIES
NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND
EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Receipts and Expenditures 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 assistance received from the Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to provider agencies (subrecipients). As described in Note A, the Board records expenditures of federal awards 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 (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**

Alcohol, Drug Addiction and Mental Health Services Board
of Gallia, Jackson and Meigs Counties
Gallia County
P.O. Box 514
Gallipolis, Ohio 45631

To Members of the Board:

We have audited the financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia County, Ohio, (the Board) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 25, 2000. 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 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 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.

Alcohol, Drug Addiction and Mental Health Services Board
of Gallia, Jackson and Meigs Counties
Gallia 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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

May 25, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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

Alcohol, Drug Addiction and Mental Health Services Board
of Gallia, Jackson and Meigs Counties
Gallia County
P.O. Box 514
Gallipolis, Ohio 45631

To Members of the Board:

Compliance

We have audited the compliance of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia 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, 1999. 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 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 program for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information and use of the audit committee, management, the 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 25, 2000

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF
GALLIA, JACKSON AND MEIGS COUNTIES
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None



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ADAMH SERVICES BOARD OF GALLIA , JACKSON AND MEIGS COUNTIES

GALLIA 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 6, 2000**