



**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES**

ERIE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Agency Funds – For the Year Ended December 31, 2000	4
Notes to the Financial Statements	5
Schedule of Federal Awards Expenditures	9
Notes to the Schedule of Federal Awards Expenditures	10
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Report of Independent Accountants on Compliance with Requirements Applicable to Major Federal Programs and Internal Control Over Compliance in Accordance with OMB Circular A-133	13
Schedule of Findings	15
Schedule of Prior Findings	17

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Alcohol, Drug Addiction, and Mental Health
Services Board of Erie and Ottawa Counties
Erie County
416 Columbus Avenue
Sandusky, Ohio 44870-2753

To the Board:

We have audited the accompanying financial statements of the Alcohol, Drug Addiction, and Mental Health Services Board of Erie and Ottawa Counties (the ADAMHS Board) as of and for the year ended December 31, 2000. These financial statements are the responsibility of the ADAMHS Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the ADAMHS Board prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the ADAMHS Board as of December 31, 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2001 on our consideration of the ADAMHS 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 statements of the ADAMHS 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 statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of 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

August 22, 2001

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES
BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum Only)
Cash Receipts:			
Taxes	\$2,285,261		\$2,285,261
Intergovernmental Revenues	4,378,366	\$670,617	5,048,983
Other Receipts	97,412	560	97,972
Total Cash Receipts	6,761,039	671,177	7,432,216
Cash Disbursements:			
Current:			
Salaries	360,228		360,228
Supplies	9,707		9,707
Equipment	6,964		6,964
Contracts - Repair	18,368		18,368
Contracts - Services	5,606,871	734,794	6,341,665
Rentals	13,745		13,745
Advertising and Printing	28,193		28,193
Travel	13,810		13,810
Public Employee's Retirement	40,892		40,892
Worker's Compensation	1,064		1,064
Other	151,297		151,297
Total Disbursements	6,251,139	734,794	6,985,933
Total Receipts Over/(Under) Disbursements	509,900	(63,617)	446,283
Other Financing Receipts/(Disbursements):			
Transfers-In	224,573		224,573
Transfers-Out	(2,520)	(141,490)	(144,010)
Total Other Financing Receipts/(Disbursements)	222,053	(141,490)	80,563
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	731,953	(205,107)	526,846
Fund Cash Balances, January 1	631,890	287,386	919,276
Fund Cash Balances, December 31	\$1,363,843	\$82,279	\$1,446,122
Reserves for Encumbrances, December 31	\$869,446		\$869,446

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

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES
BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Revenues	\$896,657
Non-Operating Cash Disbursements:	
Other Non-Operating Disbursements	843,478
Total Receipts Over Disbursements	53,179
Other Financing Receipts/(Disbursements):	
Transfers-In	2,520
Transfers-Out	(83,083)
Total Other Financing Receipts/(Disbursements)	(80,563)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(27,384)
Fund Cash Balances, January 1	230,232
Fund Cash Balances, December 31	\$202,848
Reserves for Encumbrances, December 31	

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

**ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Alcohol, Drug Addiction, and Mental Health Services Board of Erie and Ottawa Counties (the ADAMHS 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 ADAMHS Board is directed by an eighteen-member Board. Ten members of the Board are appointed by boards of county commissioners from the respective counties of which members are residents, four members are appointed by the Director of Mental Health, and four members are appointed by the Director of Alcohol and Drug Addiction Services. The ADAMHS Board provides alcohol, drug addiction and mental health services and programs to Erie and Ottawa Counties. These services are provided primarily through contracts with private and public agencies.

The ADAMHS Board's management believes these financial statements present all activities for which the Board is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

As required by Ohio Revised Code, the ADAMHS Board's cash is held and invested by the Erie County Treasurer, who acts as custodian for ADAMHS Board monies. The ADAMHS 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 ADAMHS Board uses fund accounting to segregate cash and investments that are restricted as to use. The ADAMHS Board classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

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

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The ADAMHS Board had the following significant Special Revenue Fund:

Teen Institute Block Grant Fund - This fund accounts for grant monies received to provide assistance to underprivileged teenagers.

3. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the ADAMHS Board is acting in an agency capacity.

Agency Funds - Funds for which the ADAMHS Board is acting in an agency capacity are classified as agency funds.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted 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 ADAMHS 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 ADAMHS 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 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 ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000
(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 ADAMHS Board.

2. 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	\$6,639,691	\$6,985,612	\$345,921
Special Revenue	706,808	671,177	(35,631)
Total	\$7,346,499	\$7,656,789	\$310,290

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$8,080,859	\$7,123,105	\$957,754
Special Revenue	871,076	876,284	(5,208)
Total	\$8,951,935	\$7,999,389	\$952,546

The ADAMHS Board did not limit expenditures to amounts appropriated in the Special Revenue Funds as required by Ohio Law.

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the ADAMHS 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 statements as Intergovernmental Receipts. Payments are due to the each County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Counties.

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

Erie and Ottawa Counties are responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the ADAMHS Board.

**ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

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

4. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Commercial Loan	\$127,534	8.15%

The loan was obtained to finance the purchase of property to be used by the ADAMHS Board for offices.

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

Year ending December 31:	Commercial Loan
2001	\$13,824
2002	13,824
2003	13,824
2004	13,824
2005	13,824
Subsequent	172,800
Total	\$241,920

5. RETIREMENT SYSTEMS

The ADAMHS 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 2000, PERS members contributed 8.5% of their gross salaries. The ADAMHS Board contributed an amount equal to 10.84% of participants' gross salaries. The ADAMHS Board has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The ADAMHS Board maintains comprehensive insurance coverage with private carriers for building contents.

The ADAMHS Board also provides health insurance for its employees with private carriers.

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES
BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug Free Schools and Communities State Grants	22-22833-01-DFS-P-00-9069	84.186	\$34,338
	22-22833-01-DFS-P-01-9069		<u>17,172</u>
Total U.S. Department of Education			<u>51,510</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program	ODMH-99	93.778	12,234
	ODMH-00		869,846
	ODMH-01		<u>288,458</u>
			1,170,538
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	ODADAS-99	93.778	2,168
	ODADAS-00		108,785
	ODADAS-01		<u>34,909</u>
			<u>145,862</u>
Total Medical Assistance Program			1,316,400
Social Services Block Grant	MH-15-00	93.667	82,780
	MH-15-01		<u>14,702</u>
Total Social Services Block Grant			97,482
Block Grants for Community Mental Health Services	CPBG-00	93.958	76,364
	FY00-15-BG-C/A		<u>9,933</u>
Total Block Grants for Community Mental Health Services			86,297
Block Grants for Prevention and Treatment of Substance Abuse	FY00-FA/DBG&F/IVBG	93.959	383,056
	FY01-FA/DBG&F/IVBG		<u>116,449</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			499,505
TANF Treatment Allocations	ODADAS-00	93.558	13,559
	ODADAS-01		<u>11,785</u>
Total TANF Treatment Allocations			<u>25,344</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$2,076,538</u></u>

The accompanying notes are an integral part of this schedule.

**ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

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

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the ADAMHS Board's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require that the ADAMHS Board contribute non-Federal funds (matching funds) to support the Federally-funded programs. The ADAMHS Board has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

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

Alcohol, Drug Addiction, and Mental Health
Services Board of Erie and Ottawa Counties
Erie County
416 Columbus Avenue
Sandusky, Ohio 44870-2753

To the Board:

We have audited the accompanying financial statements of the Alcohol, Drug Addiction, and Mental Health Services Board of Erie and Ottawa Counties (the ADAMHS Board) as of and for the year ended December 31, 2000, and have issued our report thereon dated August 22, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the ADAMHS Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the ADAMHS Board in a separate letter dated August 22, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the ADAMHS Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the ADAMHS Board in a separate letter dated August 22, 2001.

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

Jim Petro
Auditor of State

August 22, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

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

Alcohol, Drug Addiction, and Mental Health
Services Board of Erie and Ottawa Counties
Erie County
416 Columbus Avenue
Sandusky, Ohio 44870-2753

To the Board:

Compliance

We have audited the compliance of the Alcohol, Drug Addiction, and Mental Health Services Board of Erie and Ottawa Counties (the ADAMHS Board) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The ADAMHS Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the ADAMHS Board's management. Our responsibility is to express an opinion on the ADAMHS 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 ADAMHS 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 ADAMHS Board's compliance with those requirements.

In our opinion, the ADAMHS Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

The management of the ADAMHS 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 ADAMHS 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 management, the Board, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

August 22, 2001

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

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

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 the 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 § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX (Medicaid) CFDA #93.778 Block Grants for Prevention and Treatment of Substance Abuse CFDA# 93.959
(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 AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH
SERVICES BOARD OF ERIE AND OTTAWA COUNTIES
ERIE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1999-60522-001	The failure to limit general fund expenditures to amounts appropriated in accordance with Ohio Revised Code § 5705.41(B)	Yes	Situation has been corrected.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

ALCOHOL, DRUG ADDICTION & MENTAL HEALTH SERVICES BD OF ERIE & OTTAWA CO.

ERIE 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
SEPTEMBER 18, 2001**