



**Auditor of State  
Betty Montgomery**



**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Delaware-Morrow Mental Health and Recovery Services Board  
Delaware County  
40 North Sandusky Street, Suite 301  
Delaware, Ohio 43015

To Members of the Board:

We have audited the accompanying financial statement of the Delaware-Morrow Mental Health and Recovery Services Board, Delaware County, Ohio, (the Board) as of and for the six month period ended December 31, 2003. 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 reasonable assure 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 accounting principles generally accepted in the United States of America.

In our opinion the financial statement referred to above presents fairly, in all material respects, the cash balance of the Delaware-Morrow Mental Health and Recovery Services Board, Delaware County, Ohio, as of December 31, 2003, and its cash receipts and disbursements for the six month period 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 31, 2005 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 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.

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We conducted our audit to opine on the financial statement. The Federal Awards Expenditures Schedule is 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. We subjected the Federal Awards Expenditures 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.

This report is intended solely for the information and use of the audit committee, management, the Board, federal awarding agencies and pass-through entities, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 31, 2005

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2003**

<b>Cash Receipts:</b>	
Taxes	\$2,162,058
Grants	3,210,865
Other Receipts	<u>68,304</u>
 Total Cash Receipts	 <u>5,441,227</u>
 <b>Cash Disbursements:</b>	
Current:	
Salaries	190,213
Benefits	48,046
Operating	302,616
Contracts - Services	<u>3,216,482</u>
 Total Cash Disbursements	 <u>3,757,357</u>
 Total Receipts Over Disbursements	 <u>1,683,870</u>
 Cash Balance, July 1	 <u>3,719,071</u>
 <b>Cash Balance, December 31</b>	 <b><u><u>\$5,402,941</u></u></b>

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

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**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Delaware-Morrow Mental Health and Recovery Services Board, Delaware County, Ohio, (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 a joint venture between Delaware and Morrow Counties and has a responsibility for development, coordinated continuation and ongoing modernization, funding, monitoring, and evaluation of community based mental health and substance abuse programming. The Board is directed by a sixteen-member Board. Board members are appointed by the Board's Director and the legislative authorities of the political subdivisions making up the Board. The Board includes members from those legislative authorities as well as citizens. Those subdivisions are *Ohio Department of Mental Health, Ohio Department of Alcohol and Drug Addiction, Delaware County, and Morrow County*. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the Board. These services are provided primarily through contracts with private and public agencies. The Board exercises total control of the operation, including budgeting, appropriation, contracting, and design management.

The fiscal year and fiscal year end of the Board changed to a calendar year and December 31, effective December 31, 2003.

The Board's management believes these financial statements present 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).

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 Delaware County Treasurer is custodian for the Board's cash and investments. The Board's cash and investments are held in Delaware County's cash and investment pool, and are valued at the County Treasurer's carrying amount. At December 31, 2003, the Board's share of the County's cash and investment pool was \$5,402,941. All risk associated with deposits and investments held at the Treasurer's Office are the responsibility of Delaware County.

**D. Budgetary Process**

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations 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. Appropriations lapse at year end.

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2003  
(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 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 canceled, and reappropriated in the subsequent year.

A summary of budgetary activity for the six month period ended December 31, 2003 appears in Note 2.

**E. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under Board's basis of accounting.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the six month period ended December 31, 2003 follows:

2003 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$4,993,285	\$5,441,227	\$447,942

2003 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$7,111,280	\$3,757,357	\$3,353,923

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2003  
(Continued)**

**3. 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 statements. Payments are due to the 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.

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 Delaware and Morrow County Treasurers collect property taxes on behalf of all taxing districts within their County and are responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Board. Mental Health levy taxes collected in Morrow County are paid to the Delaware County, Treasurer, who is the fiscal agent of the Board.

**4. RETIREMENT SYSTEMS**

The Board's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 the period ended December 31, 2003, OPERS members contributed 8.5% of their gross salaries. The Board contributed an amount equal to 13.55% of participants' gross salaries through December 31, 2003. The Board has paid all contributions required through December 31, 2003.

**5. RISK MANAGEMENT**

**Commercial Insurance**

The Board has obtained commercial insurance for the following risks:

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

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

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2003  
(Continued)**

**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.

Potential overpayments of both federal and local monies, caused by duplicate billings, made to the Central Ohio Mental Health Center (COMHC) have been identified, in the audit conducted by COMHC's independent auditors. COMHC is a sub-recipient of the Board providing mental health services. The Board would be liable for these overpayments to the extent of local monies provided and any monies unrecoverable by the COMHC. The Ohio Department of Mental Health has initiated an investigation to assess the potential overpayments and to what extent such overpayments occurred. The amount of any potential overpayment has not been determined as of May 31, 2005.

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE PERIOD ENDED DECEMBER 31, 2003**

<u>Federal Grantor/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant	C-8-00-08	93.667	\$18,691
Medical Assistance Program	N/A	93.778	779,083
Block Grant for Community Mental Health Services		93.958	
Community Block Grant	N/A		25,456
Suicide Prevention Block Grant	N/A		5,000
Childrens Block Grant	N/A		3,354
Total Block Grant for Community Mental Health Services			<u>33,810</u>
 <i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	N/A	93.778	56,102
Block Grant for Prevention and Treatment of Substance Abuse		93.959	
Treatment Block Grant	N/A		22,450
Mentoring Project	N/A		24,114
Women's 10% Setaside Grant	N/A		58,573
Total Block Grant for Prevention and Treatment of Substance Abuse			<u>105,137</u>
TOTAL U.S. Department of Health and Human Services			<u><b>\$992,823</b></u>
<b>Total Federal Awards Expenditures</b>			<u><b>\$992,823</b></u>

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

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE PERIOD ENDED DECEMBER 31, 2003**

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B— SUB-RECIPIENTS**

The Board passes-through certain Federal assistance received from the Ohio Department of Mental Health, and the Ohio Department of Alcohol and Drug Addiction Services to other not-for-profit service providers and agencies (sub-recipients). As described in Note A, the Board records expenditures of Federal awards to sub-recipients when paid in cash. All monies recorded on the Schedule are passed through to provider agencies acting as sub-recipients.

The sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the Board is responsible for monitoring sub-recipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C -- MATCHING REQUIREMENTS**

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



**Auditor of State  
Betty Montgomery**

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

Delaware-Morrow Mental Health and Recovery Services Board  
Delaware County  
40 North Sandusky Street, Suite 301  
Delaware, Ohio 43015

To Members of the Board:

We have audited the accompanying financial statement of the Delaware-Morrow Mental Health and Recovery Services Board, Delaware County, Ohio, (the Board) as of and for the six month period ended December 31, 2003, and have issued our report thereon dated May 31, 2005. We conducted our audit in accordance with auditing standards generally accepted by 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 to determine our auditing procedures in order to express our opinion on the financial statement and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 misstatement caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

**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 our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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Delaware-Morrow Mental Health and Recovery Services Board  
Delaware County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the audit committee, management, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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**Betty Montgomery**  
Auditor of State

May 31, 2005



## **Auditor of State Betty Montgomery**

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

Delaware-Morrow Mental Health and Recovery Services Board  
Delaware County  
40 North Sandusky Street, Suite 301  
Delaware, Ohio 43015

#### **Compliance**

We were engaged to audit the compliance of Delaware-Morrow Mental Health and Recovery Services Board, Delaware 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 six month period ended December 31, 2003. The summary of auditor's results section of the accompanying schedule of findings identifies the Board's major federal program. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Government, 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 the major federal program. An audit involves examining, on a test basis, evidence about the Board's compliance with those requirements and performing other procedures we considered necessary in the circumstance. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Boards compliance with those requirements.

In our opinion, the Delaware-Morrow Mental Health and Recovery Services Board complied, in all material respects, with the requirements referred to above that apply to its major federal program for the six month period ended December 31, 2003.

#### **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 directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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**Internal Control Over Compliance  
(Continued)**

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Board's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings as item 2003-001.

A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We do not believe the reportable condition described above is a material weakness.

We intended this report solely for the information and use of the audit committee, management, the Board, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

May 31, 2005

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2003**

**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 noncompliance 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>	Yes
<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>	<b>Medical Assistance Program</b> ( Medicaid) CFDA #93.778
<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>	No

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

None

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2003  
(Continued)**

<b>3. FINDING FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	<b>2003-001</b>
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<b>CFDA Title and Number</b>	CFDA #93.778 Medical Assistance Program (Medicaid)
<b>Federal Award Number/Year</b>	(N/A)
<b>Federal Agency</b>	U. S. Department of Health and Human Services
<b>Pass-through Agency</b>	Ohio Department of Mental Health Ohio Department of Alcohol and Drug Addition Services

**Sub-recipient Monitoring**

The Board has contracted with the Central Ohio Mental Health Center (COMHC), a subrecipient, to provide services under the Medical Assistance Program (Medicaid) to eligible participants. The Board passed-through \$822,855 in federal and \$476,078 of local monies to the COMHC for services provided for the six month period ended December 31, 2003.

The audit performed by an independent public accounting firm, (the Firm) on COMHC for the years ended June 30, 2003 and June 30, 2002, disclosed potential contingencies for duplicate billings and over payments for Medicaid services within the Medical Assistance Program. The report noted internal control procedures were not operating properly to ensure service billings were only submitted once for reimbursement. The Ohio Department of Mental Health (ODMH) has initiated an investigation to assess the amount of overpayments and to what extent such overpayments occurred.

The Board has sub-recipient monitoring controls in place, an annual review of selected transactions completed by Board Staff and an annual single audit requirement by an independent public accountant. The Board should assess the sufficiency of these sub-recipient monitoring controls and determine if additional controls should be designed and placed into operation. We also recommend that the Board monitor the results of the ODMH investigation and ensure that all duplicate billings and overpayments that have occurred at COMHC are corrected and proper reimbursements are made.

**DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD  
DELAWARE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2003-001	Ohio Rev. Code Section 9.34 The Board did not report on a December 31 fiscal year-end.	Yes	The Board changed its fiscal year to December 31.
2003-002	CFDA #84.186- Safe and Drug- Free Schools and <u>Communities</u> The Board should develop procedures to ensure service providers undergo an audit which evaluates the Safe and Drug-Free Schools and Communities grants.	Yes	Finding No Longer Valid
2003-003	CFDA #84.186- Safe and Drug- Free Schools and <u>Communities</u> One of the two service providers did not submit the quarterly actual revenue and expenditure reports for the period of July 1 through June 30, 2003 to the Board or ODADAS.	Yes	Finding No Longer Valid





**Auditor of State  
Betty Montgomery**

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**DELAWARE-MORROW MENTAL HEALTH AND  
RECOVERY SERVICES BOARD**

**DELAWARE 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 13, 2005**