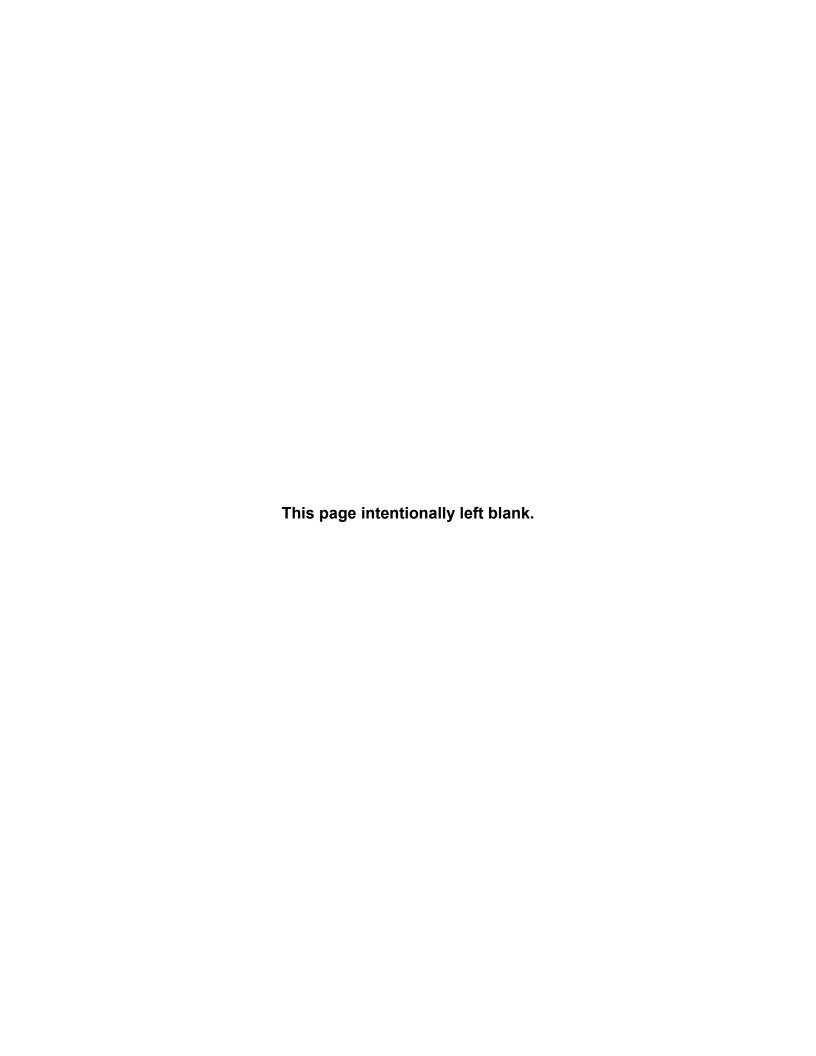




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Mental Health Recovery Services of Warren and Clinton Counties Warren County 212 Cook Road Lebanon, Ohio 45036

To the Board of Directors:

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

Dave Yost Auditor of State

May 3, 2011

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INDEPENDENT ACCOUNTANTS' REPORT

Mental Health Recovery Services of Warren and Clinton Counties Warren County 212 Cook Road Lebanon, Ohio 45036

To the Board of Directors:

We have audited the accompanying financial statements of Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), as of and for the year ended December 31, 2010. These financial statements are the responsibility of Recovery Services' 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial 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 our audit provides a reasonable basis for our opinion.

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

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

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Recovery Services as of December 31, 2010, or its changes in financial position for the year then ended.

Mental Health Recovery Services of Warren and Clinton Counties Warren County Independent Accountants' Report Page 2

Also, 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 Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio as of December 31, 2010, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2011, on our consideration of Recovery Services' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We conducted our audit to opine on Recovery Services' financial statements taken as a whole. The federal awards expenditure schedule provides additional information required by the 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 basic financial statements. The federal awards expenditure schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Dave Yost Auditor of State

May 3, 2011

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES FOR THE YEAR ENDED DECEMBER 31, 2010

Cash Receipts:	
Taxes	\$4,782,223
Intergovernmental	
Federal	5,192,167
State	6,204,658
Grants	12,500
Other Receipts	674,088
Total Cash Receipts	16,865,636
Cash Disbursements:	
Current Disbursements:	
Health:	100 110
Salaries	436,448
Fringe Benefits	103,441
Supplies & Repairs	8,119
Purchased Services	251,364
Contract Disbursements - Federal	5,468,460
Contract Disbursements - State	3,949,273
Contract Disbursements - Local	6,710,835
Refunds to Funding Sources	20,594
Dues, Fees, Travel & Other	100,986
Total Disbursements	17,049,520
Total Receipts (Under) Disbursements	(183,884)
Other Financing Receipts:	
Reimbursements	1,268,769
Other Sources	16
Total Other Financing Receipts	1,268,785
Excess of Cash Receipts and Other Financing Receipts	
Over Cash Disbursements	1,084,901
Fund Cash Balances, January 1	11,345,669
Fund Cash Balances, December 31	\$12,430,570
Reserves for Encumbrances, December 31	\$2,680,854

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

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NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2010

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), as a body corporate and politic. An eighteen-member Board is the governing Body. Board members are appointed by the Director of Mental Health, the Director of Alcohol and Drug Addiction Services, and the County Commissioners of both Warren and Clinton Counties.

Recovery Services provides alcohol, drug addiction, and mental health services and programs to citizens of Warren and Clinton Counties. Private and public agencies are the primary service providers, through Recovery Services.

Recovery Services' management believes these financial statements present all activities for which Recovery Services is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash

As required by the Ohio Revised Code, the Warren County Treasurer is custodian for Recovery Services' deposits. The County's deposit and investment pool holds Recovery Services' assets, valued at the Treasurer's reported carrying amount.

D. Budgetary Process

The Ohio Revised Code requires Recovery Services to adopt a budget for each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. Recovery Services 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.

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2010 (Continued)

1. Summary of Significant Accounting Policies (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 individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2010 budgetary activity appears in Note 2.

E. Property, Plant, and Equipment

Recovery Services records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

F. Property, Plant, and Equipment

Recovery Services records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Debt

Recovery Services has non-interest bearing debt with the Ohio Department of Mental Health (ODMH). The financial statements do not include a liability for this debt.

2. Budgetary Activity

Budgetary activity for the year ending December 31, 2010 follows:

2010 Budgeted vs. Actual Receipts				
		Budgeted Actual		
Fund Type		Receipts	Receipts	Variance
General		\$15,418,912	\$18,134,420	\$2,715,508
	Total	\$15,418,912	\$18,134,420	\$2,715,508

2010 Budgeted vs. Actual Budgetary Basis Expenditures

	Appropriation	Budgetary	
Fund Type	Authority	Expenditures	Variance
General	\$24,664,097	\$19,730,374	\$4,933,723
Total	\$24,664,097	\$19,730,374	\$4,933,723

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2010 (Continued)

3. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by February 24, 2010. If the property owner elects to pay semiannually, the first half is due February 24, 2010. The second half payment is due the following July 28, 2010.

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

Telecommunication companies are assessed tangible personal property tax and must file a list of such property to the County by April 30 each year. The final year for filing tangible personal property tax returns was April 30, 2010 for telecommunication companies and April 30, 2008 for all other filers.

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

4. Retirement Systems

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

The Ohio Revised Code also prescribes contribution rates. For 2010, OPERS members contributed 10% of their gross salaries and the Board contributed an amount equaling 14% of participants' gross salaries. The Board has paid all contributions required through December 31, 2010.

5. Risk Management

Commercial Insurance

Recovery Services has obtained commercial insurance for the following risks:

- Directors' and Officers' insurance;
- Comprehensive property and general liability;
- · Bond insurance; and
- Errors and omissions.

Recovery Services also provides health insurance and dental coverage to its employees through a private carrier which is provided through its fiscal agent, Warren County.

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2010 (Continued)

6. Lease Revenue

Recovery Services has entered into a lease as lessor with Mental Health & Recovery Centers of Warren County, Inc. (MHRCWC), a funded agency of Recovery Services for the following locations:

- 204 Cook Road, Lebanon, Ohio
- 212 Cook Road, Lebanon, Ohio
- 201 Reading Road, Mason, Ohio

Rental income for the year ended December 31, 2010 totaled \$144,088.

In September 2010, Recovery Services sold the building located at 107 Oregonia Road in Lebanon, Ohio for \$530,000 based on its appraised value.

In December 2010, MHRCWC moved out of 212 Cook Road, and Recovery Services moved its administrative offices to 212 Cook Road in Lebanon, Ohio.

7. Long-Term Obligations

Recovery Services has entered into three non-interest bearing mortgage agreements with the Ohio Department of Mental Health. In accordance with the mortgage agreements, the loans are forgiven by the State of Ohio over a period of 40 years, under the condition that the facilities are used exclusively for the purpose of providing mental health services.

As of December 31, 2010, these obligations consist of:

Mortgage, ODMH, original loan balance of \$245,450, non-interest bearing note, forgiven by ODMH in monthly installments of \$511, term expiring January 2020. Location: 204 Cook Road, Lebanon, OH	\$55,642
Mortgage, ODMH, original loan balance of \$260,000, non-interest bearing note, forgiven by ODMH in monthly installments of \$542, term expiring June 2038. Location: 210 W. Main Street, Lebanon, OH	\$178,209
Mortgage, ODMH, original loan balance of \$230,000, non-interest bearing note, forgiven by ODMH in monthly installments of \$483, term expiring January 2028. Location: 201 Reading Road, Mason, OH	\$98,257
Total Outstanding Obligation	\$332,108

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2010 (Continued)

7. Long-Term Obligations (Continued)

Principal amounts of long-term obligations are expected to be forgiven for the following periods:

Year Ending:	
12/31/2011	\$18,432
12/31/2012	18,432
12/31/2013	18,432
12/31/2014	18,432
12/31/2015	18,432
2016 – 2020	86,482
2021 – 2025	61,500
2026 – 2030	43,837
2031 – 2035	32,520
2036 - 2038	<u>15,609</u>
	\$332,108

Principal forgiven by ODMH during the year ended December 31, 2010 totaled \$18,346.

Recovery Services notified the ODMH that the property at 210 W. Main Street in Lebanon, Ohio is no longer being used for the purpose originally intended and the outstanding balance on the loan be due back to ODMH. At this time, ODMH has not notified Recovery Services of an amount or due date, if any.

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FEDERAL AWARDS EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Ohio Department of Mental Health			
Substance Abuse and Mental Health Services Projects			
of Regional and National Significance	N/A	93.243	\$ 2,500
Passed Through Ohio Department of Mental Health			
Childcare Mandatory and Matching Funds of the			
Childcare and Development Fund	N/A	93.596	44,027
Passed Through Ohio Department of Mental Health			
Block Grant for Community Mental Health Services	N/A	93.958	67,534
Passed Through Ohio Department of Mental Health			
Social Services Block Grant (Title XX)	N/A	93.667	104,712
Passed Through Ohio Department of Mental Health			
Medical Assistance Program (Title XIX)	N/A	93.778	3,227,636
Medical Assistance Program (Title XIX) ARRA EFMAP	N/A	93.778	510,359
Passed Through Ohio Department of Alcohol & Drug Addiction Services			
Medical Assistance Program (Title XIX)	N/A	93.778	425,658
Medical Assistance Program (Title XIX) ARRA EFMAP	N/A	93.778	67,314
Total Medical Assistance Program (Title XIX)			4,230,967
Passed Through Ohio Department of Alcohol & Drug Addiction Services			
Block Grants for Prevention & Treatment of Substance Abuse	N/A	93.959	780,161
Passed Through Ohio Department of Alcohol & Drug Addiction Services			
Medical Assistance Program for Kids (SCHIP-Title XIX)	N/A	93.767	71,874
Passed Through Ohio Department of Mental Health			
Medical Assistance Program for Kids (SCHIP-Title XIX)	N/A	93.767	233,912
Total Medical Assistance Program for Kids (SCHIP-Title XIX)			305,786
Total U.S. Department of Health and Human Services			5,535,687
Total			\$5,535,687

The accompanying notes are an integral part of this schedule.

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE FISCAL YEAR ENDED DECEMBER 31, 2010

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Recovery Services' federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require Recovery Services to contribute non-Federal funds (matching funds) to support the Federally-funded programs. Recovery Services has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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

Mental Health Recovery Services of Warren and Clinton Counties Warren County 212 Cook Road Lebanon, Ohio 45036

To the Board of Directors:

We have audited the financial statements of Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), as of and for the year ended December 31, 2010, and have issued our report thereon dated May 3, 2011, wherein we noted that Recovery Services presented financial information on accounting basis the Auditor of State permits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether Recovery Services' financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Mental Health Recovery Services of Warren and Clinton Counties Warren 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 management, the audit committee, and federal awarding agencies and pass-through entities, and others within Recovery Services. We intend it for no one other than these specified parties.

Dave Yost Auditor of State

May 3, 2011

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

Mental Health Recovery Services of Warren and Clinton Counties Warren County 212 Cook Road Lebanon, Ohio 45036

To the Board of Directors:

Compliance

We have audited the compliance of Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect Mental Health Recovery Services of Warren and Clinton Counties' major federal program for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies Recovery Services' major federal program. Recovery Services' 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 Recovery Services' 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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about Recovery Services' compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Recovery Services' compliance with those requirements.

In our opinion, Mental Health Recovery Services of Warren and Clinton Counties complied, in all material respects, with the requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

Recovery Services' management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Recovery Services' 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 opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Recovery Services' internal control over compliance.

Corporate Centre of Blue Ash, 11117 Kenwood Road, Blue Ash, Ohio 45242 Phone: 513-361-8550 or 800-368-7419 Fax: 513-361-8577

Mental Health Recovery Services of Warren and Clinton Counties Warren County Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133 Page 2

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

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

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

Dave Yost Auditor of State

May 3, 2011

SCHEDULE OF FINDINGS OMB CIRCULAR A -133 § .505 DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Adverse: GAAP Unqualified: Regulatory basis
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control 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 weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control 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(a)?	No
(d)(1)(vii)	Major Programs (list):	Medicaid Assistance Program Title XIX, 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 AND QUESTIONED COSTS FOR FEDERAL AWARDS

None





MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES

WARREN 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED MAY 26, 2011