



Mary Taylor, CPA
Auditor of State

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

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Mary Taylor, CPA

Auditor of State

Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
P.O. Box 130
Athens, Ohio 45701

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.

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Mary Taylor, CPA
Auditor of State

August 5, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
P.O. Box 130
Athens, Ohio 45701

To the Board of Directors:

We have audited the accompanying financial statement of Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio (the Board), as of and for the year ended December 31, 2008. 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 reasonably assure whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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, the Board has prepared this financial statement 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 statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statement presents, GAAP require presenting entity-wide statements and also presenting the Board's larger (i.e., major) funds separately. While the Board does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement does not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require, alcohol, drug addiction and mental health service boards to reformat their statements. The Board 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 statement referred to above for the year ended December 31, 2008, does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Board as of December 31, 2008, or its changes in financial position for the year then ended.

Also, 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 Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, as of December 31, 2008, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The Board 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 statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2009, 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 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 the Board's financial statement. The U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* requires presenting a Federal Awards Expenditures Schedule (the Schedule). The Schedule is not a required part of the financial statement. We subjected the 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.



Mary Taylor, CPA
Auditor of State

August 5, 2009

**ATHENS-HOCKING VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Local taxes	\$ 2,221,460	\$	\$	\$ 2,221,460
Intergovernmental	13,217,396	6,993		13,224,389
Interest Income			214	214
Rent		22,534		22,534
Miscellaneous	652			652
Total Cash Receipts	15,439,508	29,527	214	15,469,249
Cash Disbursements:				
Current:				
Salaries	543,577			543,577
Supplies and Materials	5,951			5,951
Equipment	4,081			4,081
Contract Services	13,763,582	3,161	6,109	13,772,852
Travel and Expenses	13,258			13,258
Insurance		796		796
Public Employees Retirement	87,786			87,786
Workers' Compensation	2,908			2,908
Maintenance and Repairs		4,586		4,586
Utilities		6,669		6,669
Debt Service:				
Principal Payments		5,878		5,878
Interest Payments		365		365
Auditor and Treasurer Fees	87,247			87,247
Other Expenses	266,292			266,292
Total Cash Disbursements	14,774,682	21,455	6,109	14,802,246
Total Cash Receipts Over/(Under)				
Cash Disbursements	664,826	8,072	(5,895)	667,003
Fund Cash Balances, January 1	787,502	54,529	45,081	887,112
Fund Cash Balances, December 31	\$ 1,452,328	\$ 62,601	\$ 39,186	\$ 1,554,115
Reserve for Encumbrances, December 31	\$ 0	\$ 800	\$ 0	\$ 800

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

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**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2008**

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 the Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County (the Board), as a body corporate and politic. An eighteen-member Board is the governing body. Board members are appointed by the Ohio Department of Mental Health, the Ohio Department of Alcohol and Drug Addiction Services, and the legislative authorities of the political subdivisions making up the Board. The Board includes members from those legislative authorities as well as citizens of the political subdivisions. Those subdivisions are Athens County, Hocking County and Vinton County. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the Board's program area. Private and public agencies are the primary service providers, through Board contracts.

The Board is associated with the Southern Consortium for Children, which is defined as a jointly governed organization. This organization is presented in Note 7.

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

B. Basis of Accounting

This financial statement follows the basis of accounting the Auditor of State prescribes or permits. This accounting 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).

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash

As required by the Ohio Revised Code, the Athens County Treasurer is custodian for the Board's cash. The County's cash and investment pool holds the Board's cash, valued at the County Treasurer's carrying amount.

D. Fund Accounting

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

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from trusts or for capital projects) restricted to expenditure for specific purposes. The Board had the following significant Special Revenue Fund:

SAMI Project Fund – This fund accounts for the proceeds of rental income and rental subsidies received for short-term stays for patients recovering from substance abuse in Athens County.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through trust funds). The Board had the following significant Capital Project Fund:

317 Board Building Construction Fund – This fund receives revenue from other funds to make capital acquisitions and improvements to Board-owned facilities.

E. Budgetary Process

The Ohio Revised Code requires the Board to adopt a budget for each fund 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 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 2008 budgetary activity appears in Note 2.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant, and Equipment

The Board records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2008 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 14,063,926	\$ 15,439,508	\$ 1,375,582
Special Revenue	32,194	29,527	(2,667)
Capital Projects	360	214	(146)
Total	\$ 14,096,480	\$ 15,469,249	\$ 1,372,769

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 14,851,428	\$ 14,774,682	\$ 76,746
Special Revenue	50,000	22,255	27,745
Capital Projects	45,000	6,109	38,891
Total	\$ 14,946,428	\$ 14,803,046	\$ 143,382

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopts 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 December 31. If the property owner elects to pay semiannually, 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 County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Board.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2008
(Continued)**

4. DEBT

Debt outstanding at December 31, 2008 was as follows:

	Principal	Interest Rate
General Obligation Note	\$ 11,172	2.50%

The general obligation note was issued to finance the purchase and renovation of a five-unit apartment complex for the SAMI project. The notes are collateralized solely by the SAMI project property.

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

Year ending December 31:	General Obligation Note
2009	\$ 6,243
2010	5,201
Total	\$ 11,444

5. RETIREMENT SYSTEM

The Board's full-time 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 2008, OPERS members contributed 10 percent of their gross salaries and the Board contributed an amount equal to 14 percent of participants' gross salaries. The Board has paid all contributions required through December 31, 2008.

6. RISK MANAGEMENT

The Board has obtained commercial insurance for the following risks:

- General liability and casualty;
- Directors and officials liability;
- Vehicle; and,
- Property

7. JOINTLY GOVERNED ORGANIZATION

The Board, in conjunction with three other Alcohol, Drug Addiction and Mental Health Services Boards, governs the Southern Consortium for Children (SCC), which is a regional council of governments authorized by Chapter 167 of the Ohio Revised Code. The SCC serves as a program planning, development and coordination arm of the four Alcohol, Drug Addiction and Mental Health Services Boards (Athens-Hocking-Vinton, Gallia-Jackson-Meigs, Adams-Lawrence-Scioto, and Washington Counties) for youth who are severely emotionally disturbed.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2008
(Continued)**

7. JOINTLY GOVERNED ORGANIZATION (Continued)

The SCC Board is comprised 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. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Board are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass-Through Athens Metropolitan Housing Authority:</i>			
Shelter Plus Care	14.238	N/A	\$ 10,201
<i>Pass-Through Hocking County Metropolitan Housing Authority:</i>			
Section 8 Housing Choice Vouchers	14.871	N/A	2,718
<i>Pass-Through Vinton County Metropolitan Housing Authority:</i>			
Section 8 Housing Choice Vouchers	14.871	N/A	<u>2,285</u>
Total Section 8 Housing Choice Vouchers			<u>5,003</u>
Total United States Department of Housing and Urban Development			15,204
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Pass-Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug-Free Schools and Communities - State Grants	84.186	N/A	<u>56,923</u>
Total United States Department of Education			56,923
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass-Through Ohio Department of Mental Health:</i>			
Social Services Block Grant	93.667	N/A	59,963
Medical Assistance Program	93.778	N/A	4,937,806
Block Grants for Community Mental Health Services Community Plan	93.958	N/A	50,638
<i>Pass-Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	N/A	1,174,086
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	N/A	
Drug and Alcohol Abuse			296,409
Women's Set Aside			700,986
TASC			429,487
T.E.A.M.			39,776
Drug Free Work Place			<u>24,971</u>
Total Block Grants for the Prevention and Treatment of Substance Abuse			<u>1,491,629</u>
Total United States Department of Health and Human Services			<u>7,714,122</u>
Total Federal Awards Expenditures			<u>\$ 7,786,249</u>

The accompanying Notes to the Federal Awards Expenditures Schedule are an integral part of this Schedule.

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
DECEMBER 31, 2008**

Note A – Significant Accounting Policies

The accompanying Federal Awards Expenditures Schedule (the Schedule) 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 from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to various not-for-profit agencies (subrecipients). As described in Note A, the Board records expenditures of Federal awards to subrecipients when paid in cash.

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

To achieve that goal, the Board requires that each of the subrecipients receive an annual audit performed in accordance with OMB Circular A-133

Note C – Matching Requirements

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

Note D – Medical Assistance Program

Expenditures related to the Medical Assistance Program (CFDA #93.778) were supported by revenues from two pass-through agencies, the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services. Total expenditures under this program were \$6,111,892.



Mary Taylor, CPA

Auditor of State

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

Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
P.O. Box 130
Athens, Ohio 45701

To the Board of Directors:

We have audited the financial statement of Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens County, Ohio (the Board), as of and for the year ended December 31, 2008, and have issued our report thereon dated August 5, 2009, wherein we noted the Board followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Board's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statement, but not to opine on the effectiveness of the Board's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Board's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Board's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Board's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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 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 of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain noncompliance matter that we reported to the Board's management in a separate letter dated August 5, 2009.

We intend this report solely for the information and use of management, the Board of Directors, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 5, 2009



Mary Taylor, CPA

Auditor of State

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

Athens-Hocking-Vinton Board of Alcohol,
Drug Addiction and Mental Health Services
Athens County
P.O. Box 130
Athens, Ohio 45701

To the Board of Directors:

Compliance

We have audited the compliance of Athens-Hocking-Vinton Board of Alcohol, Drug Addiction and Mental Health Services, Athens 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 apply to its major federal program for the year ended December 31, 2008. 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 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 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 reasonably assure whether noncompliance occurred with the types of 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 the Board's compliance with those requirements and performing other procedures 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 apply to its major federal program for the year ended December 31, 2008.

Internal Control Over Compliance

The Board's 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 the Board's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over compliance.

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Board's ability to administer a federal program such that there is more than a remote likelihood that the Board's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Board's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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 that might be 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 management, the Board of Directors, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 5, 2009

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2008**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other 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 other 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?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program 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.



Mary Taylor, CPA
Auditor of State

**ATHENS-HOCKING-VINTON BOARD OF ALCOHOL, DRUG ADDICTION
AND MENTAL HEALTH SERVICES**

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 25, 2009**