



OHIO AUDITOR OF STATE
KEITH FABER



**MHRB SERVING BELMONT, HARRISON, AND MONROE COUNTIES
BELMONT COUNTY
DECEMBER 31, 2020**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

MHRB Serving Belmont, Harrison, and Monroe Counties
Belmont County
99 North Sugar Street
St. Clairsville, Ohio 43950

To the Members of the Board:

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities and the major fund of the MHRB Serving Belmont, Harrison, and Monroe Counties, Belmont County, Ohio (the Board), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities and the major fund of the MHRB Serving Belmont, Harrison, and Monroe Counties, Belmont County, Ohio, as of December 31, 2020, and the respective changes in cash financial position and the budgetary comparison for the Mental Health and Recovery Board Fund thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Emphasis of Matter

As discussed in Note 11 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Board. We did not modify our opinion regarding this matter.

Other Matters

Other Information

We applied no procedures to Management's Discussion and Analysis as listed in the Table of Contents. Accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2021, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2021

MHRB Serving Belmont, Harrison, and Monroe Counties

Management's Discussion and Analysis

For the Year Ended December 31, 2020

Unaudited

The discussion and analysis of the MHRB Serving Belmont, Harrison, and Monroe Counties (the Board) financial performance provides an overall review of the Board's financial activities for the year ended December 31, 2020, within the limitations of the Board's cash basis of accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Board's financial performance.

Financial Highlights

Key financial highlights for 2020 are as follows:

- Net position of governmental activities increased \$1,830,535 or 21 percent.
- The Board's general receipts accounted for \$5,576,927 in receipts or 91.2 percent of all receipts and are primarily property taxes and unrestricted grants and entitlements. Program specific receipts in the form of operating grants and contributions accounted for \$537,135 or 8.8 percent of total receipts of \$6,114,062.
- The Board had \$4,283,527 in disbursements related to governmental activities; \$537,135 of these disbursements was offset by program specific operating grants and contributions. General receipts of \$5,576,927 were adequate to provide for these programs.
- The Board's major fund had \$6,114,062 in receipts and \$4,283,527 in disbursements. The cash fund balance increased \$1,830,535.

Using the Basic Financial Statement

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Board's cash basis of accounting.

Report Components

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis provide information about the cash activities of the Board as a whole.

Fund financial statements provide a greater level of detail. A fund was created and maintained on the financial records of the Board. These statements present financial information by this fund.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Board has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Board's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

MHRB Serving Belmont, Harrison, and Monroe Counties

Management's Discussion and Analysis

For the Year Ended December 31, 2020

Unaudited

As a result of using the cash basis of accounting, certain assets, and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Board as a Whole

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis reflect how the Board did financially during 2020, within the limitations of the cash basis of accounting. The Statement of Net Position – Cash Basis presents the cash balance of the governmental activities of the Board at year end. The Statement of Activities – Cash Basis compares cash disbursements with program receipts for the governmental program. Program receipts include operating grants and contributions restricted to meeting the operational requirements of the program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Board's general receipts.

These statements report the Board's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Board's financial health. Over time, increases or decreases in the Board's cash position are indicators of whether the Board's financial health is improving or deteriorating. When evaluating the Board's financial condition, you should also consider other non-financial factors as well, such as the Board's property tax base, the population base, the extent of the Board's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property taxes.

In the Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis, the Board's activities consist of:

Governmental activities: The Board's mental health and dependency rehabilitation program services are reported here. State and federal grants and income from property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid by the people receiving them.

Reporting the Board's Fund

Fund financial statements provide detailed information about the Board's major fund. The Board established the Mental Health and Recovery Fund to manage its activities and to help demonstrate that restricted money is being spent for the intended purpose. The fund of the Board is governmental.

Governmental Fund - The Board's activities are reported in a governmental fund. The governmental fund financial statements provide a detailed view of the Board's governmental operations and the basic service it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Board's program. The Board's only major governmental fund is the Mental Health and Recovery Fund. The program reported in the governmental fund is closely related to those reported in the governmental activities sections of the entity-wide statements.

MHRB Serving Belmont, Harrison, and Monroe Counties
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The Board as a Whole

Table 1 provides a summary of the Board's net position for 2020 compared to 2019 on a cash basis:

Table 1
Net Position – Cash Basis

	Governmental Activities	
	2019	2020
Cash Basis Assets		
Cash and Cash Equivalents	\$8,633,500	\$10,464,035
Total Assets	\$8,633,500	\$10,464,035
Net Position		
Unrestricted	\$8,633,500	\$10,464,035
Total Net Position	\$8,633,500	\$10,464,035

The net position of governmental activities increased \$1,830,535 or 21 percent during 2020. The Board's revenue came primarily from the Ohio Department of Mental Health and Addiction Services. During the audit period, January 1, to December 31, 2020, the Board's receipts were more than expenditures. The limitations of the cash basis of accounting must be considered when analyzing this information. If accounts receivable and accounts payable had been considered at year end, the increase would have been somewhat lower.

MHRB Serving Belmont, Harrison, and Monroe Counties

Management's Discussion and Analysis

For the Year Ended December 31, 2020

Unaudited

Table 2 reflects the changes in net position on a cash basis in 2020 and 2019 for governmental activities:

**Table 2
Changes in Net Position**

	Governmental Activities 2019	Governmental Activities 2020
Receipts:		
Program Cash Receipts		
Operating Grants and Contributions	\$743,087	\$537,135
Total Program Cash Receipts	743,087	537,135
General Receipts		
Property Taxes Levied for General Purposes	2,285,401	2,351,740
Revenue in Lieu of Taxes	0	1,188
Entitlements – Unrestricted	2,022,235	2,973,678
Other Receipts	165,877	250,321
Total General Receipts	4,473,513	5,576,927
Total Receipts	5,216,600	6,114,062
Disbursements:		
Mental Health and Dependency Rehabilitation:		
Salaries	322,404	355,415
Supplies	4,452	5,239
Equipment	2,399	12,039
Contracts – Repairs	14,038	36,825
Contracts – Services	2,840,448	3,586,615
Advertising and Printing	1,869	10,802
Travel and Expenses	13,595	6,031
Public Employees' Retirement	49,922	55,062
Worker's Compensation	2,867	2,837
Other Expenses	139,476	207,660
Medicare	4,553	5,002
Total Disbursements	3,396,023	4,283,527
Change in Net Position	\$1,820,577	\$1,830,535

Program receipts represent 8.8 percent of total receipts and are primarily comprised of restricted operating grants and contributions.

General receipts represent 91.2 percent of the Board's total receipts, and of this amount, 42.2 percent are local taxes. State subsidies and entitlements make up the Board's general receipts representing 53.4 percent. Other receipts, 4.4 percent, are insignificant and from somewhat unpredictable revenue sources.

Disbursements for the Mental Health and Recovery Board fund represent the overhead costs of running the Board and the contract services provided for the Board activities by not-for-profit agencies. Most cash disbursements were for contract services accounting for \$3,586,615, or approximately 83.7 percent of total cash disbursements.

MHRB Serving Belmont, Harrison, and Monroe Counties

Management’s Discussion and Analysis

For the Year Ended December 31, 2020

Unaudited

Governmental Activities

If you look at the Statement of Activities – Cash Basis, you will see that the first column set details the mental health and dependency program services provided by the Board. The major program disbursements for governmental activities were for contract services, which accounted for 83.7 percent of all cash disbursements. The next column set on the Statement entitled Program Cash Receipts identifies operating grants and contributions received by the Board that must be used to provide a specific service. The Net (Disbursements) Receipts and Changes in Net Position column compares the program cash receipts to the cost of the service. This “net cost” amount represents the cost of the program service which must be paid from the general receipts, which consists of property taxes, unrestricted grants and state entitlements, and other receipts. A comparison between the total cost of services and the net cost is presented in Table 3.

**Table 3
Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2019	2020	2019	2020
Mental Health and Dependency Rehabilitation:				
Salaries	\$322,404	\$355,415	\$322,404	\$355,415
Supplies	4,452	5,239	4,452	5,239
Equipment	2,399	12,039	2,399	12,039
Contracts – Repairs	14,038	36,825	14,038	36,825
Contracts – Services	2,840,448	3,586,615	2,097,361	3,049,480
Advertising and Printing	1,869	10,802	1,869	10,802
Travel and Expenses	13,595	6,031	13,595	6,031
Public Employee’s Retirement	49,922	55,062	49,922	55,062
Worker’s Compensation	2,867	2,837	2,867	2,837
Other Expenses	139,476	207,660	139,476	207,660
Medicare	4,553	5,002	4,553	5,002
Total Disbursements	\$3,396,023	\$4,283,527	\$2,652,936	\$3,746,392

In 2020, the Mental Health and Recovery Board depended upon property taxes and unrestricted grants to support 87.5 percent of its governmental activities.

The Board’s Fund

The Board’s governmental fund had total receipts of \$6,114,062 and disbursements of \$4,283,527. The fund balance increased \$1,830,535. The Board has received additional funding for specialized projects from State sources and in 2020 funding from Federal sources was lower than the previous year. The Board continues to plan for level funding for treatment services from the Ohio Department of Mental Health and Addiction Services. The additional revenue generated from the Belmont County levy has made available funds to continue providing consumer services and allow for planning for additional services and programs.

MHRB Serving Belmont, Harrison, and Monroe Counties

Management's Discussion and Analysis

For the Year Ended December 31, 2020

Unaudited

Budgeting Highlights

The Board's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. During 2020, the revenue budget was not amended, and the disbursement budget was amended to reflect the transfer of funds between categories and additional appropriations to meet its obligations in those line items.

Current Issues

The Board contracts with several provider agencies to deliver mental health and substance abuse services to the residents of Belmont, Harrison, and Monroe Counties.

The challenge to maintain adequate services to Non-Medicaid consumers in the Board's catchment area, despite level funded specific allocations, for state funds, will remain an issue for Harrison and Monroe counties that are not served by the current Belmont County levy. The Board continues to work with its contract agencies to deliver appropriate and cost-effective services to consumers with increasing mental health and addiction issues. With awareness that the current level or future reduced funding would impact supported services, the Board and its administration will maintain careful financial planning and fiscal management to maximize these services to the community. Increases in the need for behavioral health services in the community will continue to be supported through strategic planning and development of creative supportive programs.

The COVID-19 pandemic developed rapidly in 2020, with a significant number of cases. We have taken several measures to monitor and mitigate the effects of COVID-19, such as safety and health measures for our staff (such as social distancing and working from home) and working to assist our community and contract agencies with support and PPE supplies to continuing to offer services by telehealth and directly, when appropriate. At this stage, the impact on the Board has not been significant and based on our experience to date we expect this to remain the case. We continue to plan for anticipated increased behavioral health treatment services and supports needs with the human factor of the pandemic. In our service district, we have found increased demand for funding and provider support and expect this to continue as the economic impact of the pandemic unfolds. We will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our operations in the best and safest way possible without jeopardizing the health of our staff and ensuring our residents are served with behavioral health services and supports.

Contacting the Board's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Board's finances and to reflect the Board's accountability for the money it receives. Questions concerning any of the information should be directed to Wendy S. McKivitz, Fiscal Officer, at the MHRB Serving Belmont, Harrison, and Monroe, 99 North Sugar Street, Saint Clairsville, Ohio 43950.

MHRB Serving Belmont, Harrison, and Monroe Counties
Statement of Net Position - Cash Basis
December 31, 2020

	<u>Governmental Activities</u>
Assets	
Cash and Cash Equivalents	<u>\$10.464.035</u>
<i>Total Assets</i>	<u>10.464.035</u>
Net Position	
Unrestricted	<u>10.464.035</u>
<i>Total Net Position</i>	<u><u>\$10.464.035</u></u>

See accompanying notes to the basic financial statements.

MHRB Serving Belmont, Harrison, and Monroe Counties

*Statement of Activities - Cash Basis
For the Year Ended December 31, 2020*

	<u>Cash</u>	<u>Program Cash Receipts</u>	<u>Net (Disbursements)</u> <u>Receipts and Changes</u> <u>in Net Position</u>
	<u>Disbursements</u>	<u>Operating Grants</u> <u>and Contributions</u>	<u>Governmental</u> <u>Activities</u>
Governmental Activities			
Mental Health and Dependency Rehabilitation:			
Salaries	\$355.415		(\$355.415)
Supplies	5.239		(5.239)
Equipment	12.039		(12.039)
Contracts - Repairs	36.825		(36.825)
Contracts - Services	3,586.615	537.135	(3,049.480)
Advertising and Printing	10.802		(10.802)
Travel and Expenses	6.031		(6.031)
Public Employee's Retirement	55.062		(55.062)
Worker's Compensation	2.837		(2.837)
Other Expenses	207.660		(207.660)
Medicare	5.002		(5.002)
<i>Total Governmental Activities</i>	<u>\$4,283.527</u>	<u>\$537.135</u>	<u>(\$3,746.392)</u>
General Receipts			
Property Taxes Levied for General Purposes			2,351.740
Revenue In Lieu Of Taxes			1.188
Grants and Entitlements not Restricted to Specific Programs			2,973.678
Miscellaneous			250.321
<i>Total General Receipts</i>			<u>5,576.927</u>
Change in Net Position			1,830.535
<i>Net Position Beginning of Year</i>			<u>8,633.500</u>
<i>Net Position End of Year</i>			<u>\$10,464.035</u>

See accompanying notes to the basic financial statements.

MHRB Serving Belmont, Harrison, and Monroe Counties
Statement of Cash Basis Assets and Cash Basis Fund Balance
Governmental Fund
December 31, 2020

	Mental Health and Recovery Fund
Assets	
Cash and Cash Equivalents	\$10.464.035
<i>Total Assets</i>	10.464.035
Fund Balance	
Assigned	270.000
Unassigned (Deficit)	10.194.035
<i>Total Cash Basis Fund Balance</i>	\$10.464.035

See accompanying notes to the basic financial statements.

MHRB Serving Belmont, Harrison, and Monroe Counties
Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balance
Governmental Fund
For the Year Ended December 31, 2020

	Mental Health and Recovery Fund
Receipts	
Property Taxes	\$2,351,740
Revenue in Lieu of Taxes	1,188
Intergovernmental Grants	3,510,813
Miscellaneous	250,321
<i>Total Receipts</i>	6,114,062
Disbursements	
Current:	
Salaries	355,415
Supplies	5,239
Equipment	12,039
Contracts - Repairs	36,825
Contracts - Services	3,586,615
Advertising and Printing	10,802
Travel and Expenses	6,031
Public Employee's Retirement	55,062
Worker's Compensation	2,837
Other Expenses	207,660
Medicare	5,002
<i>Total Disbursements</i>	4,283,527
<i>Excess of Receipts Over Disbursements</i>	1,830,535
<i>Fund Balance Beginning of Year</i>	8,633,500
<i>Fund Balance End of Year</i>	\$10,464,035

See accompanying notes to the basic financial statements.

MHRB Serving Belmont, Harrison, and Monroe Counties
Statement of Cash Receipts, Cash Disbursements, and Changes
In Cash Fund Balance - Budget and Actual - Budget Basis
Mental Health and Recovery Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Receipts				
Property Taxes	\$1,947.700	\$1,947.700	\$2,400.943	\$453.243
Revenue In Lieu Of Taxes	500	500	1.188	688
Intergovernmental Grants	2,774.674	2,774.674	3,461.610	686.936
Miscellaneous	156.000	156.000	250.321	94.321
<i>Total Cash Receipts</i>	<u>4,878.874</u>	<u>4,878.874</u>	<u>6,114.062</u>	<u>1,235.188</u>
Disbursements				
Current:				
Salaries	385.000	385.000	355.415	29.585
Supplies	7.000	6.500	5.739	761
Equipment	10.701	18.500	15.039	3.461
Contracts and Repairs	69.500	67.000	39.825	27.175
Contract Services	4,100.000	4,350.000	3,811.615	538.385
Advertising and Printing	4.300	34.000	13.802	20.198
Travel and Expenses	17.250	16.000	6.531	9.469
Public Employee's Retirement	60.000	60.000	55.062	4.938
Worker's Compensation	3.200	3.200	2.837	363
Other Expenses	500.000	450.000	242.660	207.340
Medicare	6.000	6.000	5.002	998
Building	0	125.000	0	125.000
<i>Total Cash Disbursements</i>	<u>5,162.951</u>	<u>5,521.200</u>	<u>4,553.527</u>	<u>967.673</u>
<i>Net Change in Fund Balance</i>	-284.077	-642.326	1,560.535	2,202.861
<i>Unencumbered Cash Basis Fund Balance Beginning of Year</i>	8,474.749	8,474.749	8,474.749	0
Prior Year Encumbrances Appropriated	<u>158.751</u>	<u>158.751</u>	<u>158.751</u>	<u>0</u>
<i>Unencumbered Cash Basis Fund Balance End of Year</i>	<u><u>\$8,349.423</u></u>	<u><u>\$7,991.174</u></u>	<u><u>\$10,194.035</u></u>	<u><u>\$2,202.861</u></u>

See accompanying notes to the basic financial statements.

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MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 1 - Reporting Entity

The MHRB Serving Belmont, Harrison, and Monroe Counties, Belmont County (the Board), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Board is directed by an eighteen-member governing board. Members shall be residents of the Board area. The Director of the Ohio Department of Mental Health and Addiction Service shall appoint eight members and the remaining ten members shall be appointed by the County Commissioners of Belmont, Harrison, and Monroe counties proportionate to population. The Board provides alcohol, drug addiction, and mental health services and programs to citizens of the Board area. These services are provided primarily through contracts with not-for-profit agencies.

Primary Government

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements of the Board are not misleading. The primary government of the Board consists of all funds, departments, boards, and agencies that are not legally separate from the Board.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Board participates in the Eastern Alliance Council of Governments, which is defined as a jointly governed organization. Additional information concerning the jointly governed organization is discussed in Note 10.

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

Note 2 - Summary of Significant Accounting Policies

As discussed further in the "Basis of Accounting" section of this note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Board's accounting policies.

Basis of Presentation

The Board's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The Statement of Net Position and the Statement of Activities display information about the Board as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" receipts and disbursements. The statements distinguish between those activities of the Board that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Board has no business-type activities. The Statement of Net Position presents the cash balance of the governmental activities of the Board at year end. The Statement of Activities compares disbursements and program receipts for each program or function of the Board's governmental activities and business-type activities.

Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Board is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program. Receipts which are not classified as program receipts are presented as general receipts of the Board, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the Board.

Fund Accounting

The Board uses a fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The fund of the Board is governmental.

Governmental Funds Governmental funds are those through which most governmental functions of the Board are financed. The following is the Board's major governmental fund:

Mental Health and Recovery Fund This fund accounts for a county-wide property tax levy and federal and state grants that are primarily used to pay the costs of contracts with local mental health and recovery agencies that provide services to the public.

Basis of Accounting

The Board's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Board's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Board may appropriate. The appropriations resolution is the Board authorization to spend resources and sets

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

annual limits on disbursements plus encumbrances at the level of control selected by the Board. The legal level of control has been established by the Board at the fund, department, and object level for all funds.

ORC Section 5705.28(C)(1) requires the Board to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Board area by about June 1 (forty-five days prior to July 15). The county auditor cannot allocate property taxes from the municipalities and townships within the county if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Board, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the Board must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Mental Health and Recovery Board.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amount reported as the final budgeted amounts represents the final appropriations passed by the Board during the year.

Cash and Investments

The Belmont County Treasurer is the custodian for the Board's cash and investments. The County's cash and investment pool holds the Board's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County, as a whole, may be obtained from the County.

Capital Assets

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

Accumulated Leave

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

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

Employer Contributions to Cost-Sharing Pension Plans

The Board recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement benefits (OPEB).

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Board's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Board is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Board for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

The Board applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 - Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Cash Receipts, Cash Disbursements and Changes in Cash Fund Balance – Budget and Actual – Budget Basis presented for the Mental Health and Recovery Fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). The encumbrances outstanding at year end (budgetary basis) amounted to \$270,000 for the Mental Health and Recovery Fund.

Note 4 – Deposits and Investments

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

Note 5 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Health District. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 5 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2020, was \$15.55 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

Real Property	\$1,699,347,190
Public Utility Personal Property	<u>556,687,000</u>
Total Assessed Property Value	<u>\$2,256,034,190</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the Mental Health and Recovery Fund in the County. The County Auditor periodically remits to the Board its portion of the taxes collected.

Note 6 - Risk Management

The Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2020, the Board contracted with two companies for various types of insurance as follows:

Type of Coverage	Coverage	Deductible
Scottsdale Insurance Company:		
Directors and Officers Liability	\$2,000,000	\$2,500
State Auto Insurance Company:		
Building	\$292,529	\$250
Business Personal Property	\$55,002	\$250

There have been no claims with the commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

The Board pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs. The System administers and pays all claims.

Note 7 - Defined Benefit Pension Plans

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – Board employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 7 - Defined Benefit Pension Plans

Plan Description - Ohio Public Employees Retirement System (OPERS) (continued)

contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System (Continued)

unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year.

At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System (Continued)

	State and Local	Public Safety	Law Enforcement
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee ***	10.0 %	*	**
2020 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

*** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Board's contractually required contribution was \$54,793 for the year 2020.

Note 8 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS CAFR referenced below for additional information.

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 8 - Postemployment Benefits

Ohio Public Employees Retirement System (continued)

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020 OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Board's contractually required contribution was \$15,655 for the year 2020.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Board are subject to audit and adjustment by the grantor, principally the federal government. Grantors 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.

Note 10 - Jointly Governed Organizations

The Board is a member of the Eastern Alliance Council of Governments (the Council), which is a jointly governed organization, consisting of three Alcohol, Drug Addiction and Mental Health Services Boards serving Jefferson, Coshocton, Guernsey, Morgan, Muskingum, Noble, Perry, Belmont, Harrison, and Monroe counties. The Council was established under Chapter 167 of the Ohio Revised Code. The purpose of the council is to promote cooperative agreements and coordinated action among members, state departments, and other local service entities, develop and implement joint quality improvement activities

MHRB Serving Belmont, Harrison, and Monroe Counties

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

Note 10 - Jointly Governed Organizations (continued)

on a regular basis, plan, develop, fund and administer joint residential programming for target populations, and optimize comprehensive planning and program development.

The Council is managed by a board of trustees composed of the Executive Director, or the Director's designee, from each of its members. The continued existence of the Council is not dependent on the Board's continued participation and the Board has no equity interest or financial responsibility for the Council.

Note 11 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Board. In addition, the impact on the Board's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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OHIO AUDITOR OF STATE KEITH FABER



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

MHRB Serving Belmont, Harrison, and Monroe Counties
Belmont County
99 North Sugar Street
St. Clairsville, Ohio 43950

To the Members of the Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the cash-basis financial statements of the governmental activities and the major fund of the MRHB Serving Belmont, Harrison, and Monroe Counties, Belmont County, Ohio (the Board), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated July 29, 2021, wherein we noted the Board uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Board.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Board's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Board's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Board's 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 financial statements. However, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2021

OHIO AUDITOR OF STATE KEITH FABER



MENTAL HEALTH RECOVERY BOARD SERVING BELMONT, HARRISON, AND MONROE COUNTIES

BELMONT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/12/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov