



**GALLIA-JACKSON-MEIGS  
ALCOHOL, DRUG ADDICTION AND  
MENTAL HEALTH SERVICES BOARD  
GALLIA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES  
FOR THE YEAR ENDED DECEMBER 31, 1998

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
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**Report of Independent Accountants**

Members of the Board  
Alcohol, Drug Addiction, and Mental Health Services Board  
of Gallia, Jackson and Meigs Counties  
P.O. Box 514  
Gallipolis, Ohio 45631

We have audited the accompanying financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia County, (the Board) as of and for the year ended December 31, 1998. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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 that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balance (and reserve for encumbrances) of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia County, as of December 1998, and its cash receipts and cash disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 1999 on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, taken as a whole. The accompanying Schedule of Federal Awards, Receipts and Expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Alcohol, Drug Addiction and Mental Health Services Board  
of Gallia, Jackson and Meigs Counties  
Report of Independent Accountants  
Page 2

This report is intended solely for the information and use of management, the Board and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long horizontal stroke extending to the right.

JIM PETRO  
Auditor of State

December 4, 1999

ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1998

Cash Receipts:	
Intergovernmental Receipts	\$4,662,302
Reimbursements	155,724
Other	<u>44,457</u>
Total Cash Receipts	4,862,483
Cash Disbursements:	
Salaries	302,807
Supplies	2,244
Equipment	108,905
Contracts - Repairs	46,336
Contracts - Services	4,332,540
Travel and Expenses	70,069
Public Employee's Retirement	62,520
Worker's Compensation	1,163
Medicare	3,773
Hospitalization	43,433
Other	<u>35,944</u>
Total Cash Disbursements	<u>5,009,734</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	(147,251)
Cash Balance, January 1, 1998	<u>743,054</u>
Cash Balance, December 31, 1998	<u>\$595,803</u>
Reserve for Encumbrances, December 31, 1998	<u>\$217,782</u>

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

ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia 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 Board. The Board is composed of four members appointed by the Ohio Department of Mental Health, four members appointed by the Ohio Department of Alcohol and Drug Addiction Services, and ten members appointed by the County Commissioners of Gallia, Jackson, and Meigs Counties. The Board includes members from those legislative authorities as well as citizens of the Board's counties. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the Board's counties. These services are provided primarily through contracts with private and public agencies.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

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

C. Cash

As required by Ohio Revised Code, the Board's cash is held and invested by the Gallia County Treasurer, who acts as custodian for Board monies. The Board's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

D. Budgetary Process

The Ohio Revised Code requires the Board to adopt an annual budget.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function or object 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.

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.



ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Budgetary Process (Continued)

Encumbrances

The Ohio Revised Code requires the Board to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 1998 budgetary activity appears in Note 2.

E. Property, Plant and Equipment

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

F. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Board.

2. Budgetary Activity

Budgetary activity for the year ending 1998 follows:

1998 Budgeted vs. Actual Receipts

<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
<u>\$4,914,596</u>	<u>\$4,862,483</u>	<u>(\$52,113)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
<u>\$5,607,348</u>	<u>\$5,227,516</u>	<u>\$379,832</u>

3. Equity in Pooled Cash

The ADAMHS Board maintains a cash pool used by all of the Board's funds. The Ohio Revised Code prescribes allowable deposits and investments. The Board's carrying amount of cash on the deposit with the County Auditor, at December 31, 1998, was \$595,803. The County Auditor is responsible for maintaining adequate depository collateral for all funds in the Gallia County pooled and deposit accounts.

ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES  
NOTES TO THE FINANCIAL STATEMENTS

4. Retirement System

The Board's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1998, PERS members contributed 8.5% of their gross salaries. The Board contributed an amount equal to 13.55% of participants' gross salaries. The Board has paid all contributions required through December 31, 1998.

5. Risk Management

The Board has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

Gallia County provides health insurance to all full-time employees through a private carrier.

6. Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material

7. Year 2000 Issue

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Board's operations as early as fiscal year 1999.

The ADAMHS Board has completed an inventory of computer systems and other equipment necessary to conducting the Board's operation. Based on this inventory, the Board has completed testing and validation on all electronic equipment it identified as necessary to conducting Board operations.

Gallia County acts as the fiscal agent for the Board and processes all transactions of the Board through its computer system. The County is responsible for remediating this system, and is solely responsible for any costs associated with this project.

The State of Ohio distributes a substantial sum of money to the Board in the form of federal and state grant payments. The State is responsible for remediating these systems.

The Board maintains its own office building. The Board is currently assessing the power, heating and air conditioning, and other significant systems in its building. The Board has received proof that such utilities are Year 2000 compliant.

ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES  
NOTES TO THE FINANCIAL STATEMENTS

7. Year 2000 Issue (Continued)

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Board is or will be Year 2000 ready, that the Board's remediation efforts will be successful in whole or in part, or that parties with whom the Board does business will be Year 2000 ready.

8. Jointly Governed Organization

The Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson, and Meigs Counties is a member of the Southern Consortium for Children (SCC) which is a Regional Council of Government, authorized by Chapter 167 of the Ohio Revised Code. The SCC serves as a program planner, developer and coordinator of four (4) Alcohol, Drug Addiction and Mental Health Services Boards (Washington County; Athens, Hocking and Vinton Counties; Gallia, Jackson and Meigs Counties; and Adams, Lawrence and Scioto Counties) for youth who are severely emotionally disturbed (SED).

The SCC operates under an appointed four (4) member board, consisting 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.

9. Contractual Commitments

The Board has entered into contractual agreements with the following firms for alcohol, drug addiction and mental health services:

- ACCESS (Access to Human Resource Development, Inc.)
- FACTS (Family Addiction Community Treatment Services, Inc.)
- Health Recovery Services, Inc.
- Woodland Centers, Inc.
- Meigs County Council on Aging, Inc.
- Gallia-Jackson-Meigs TASC (Treatment Alternatives to Street Crime)

ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1998

<u>Federal Grantor/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Receipts</u>	<u>Non-Cash Receipts</u>	<u>Disbursements</u>	<u>Non-Cash Disbursements</u>
<u>U.S. Department of Education</u>						
Passed Through Ohio Department of Alcohol and Drug Addiction Services:						
Drug-Free Schools and DARE	N/A	84.186A	<u>\$138,218</u>	<u>\$ 0</u>	<u>\$149,660</u>	<u>\$ 0</u>
Total U.S. Department of Education			138,218	0	149,660	0
<u>U.S. Department of Health and Human Services</u>						
Passed Through Ohio Department of Mental Health (ODMH) and Ohio Department of Alcohol and Drug Addiction Services (ODADAS):						
Title XIX - ODADAS	N/A	93.778	115,145	0	125,531	0
Title XIX - ODMH			<u>1,029,539</u>	<u>0</u>	<u>1,029,539</u>	<u>0</u>
Total Title XIX			1,144,684	0	1,155,070	0
Passed Through Ohio Department of Mental Health (ODMH):						
Title XX	N/A	93.667	145,146	0	153,248	0
Alcohol, Drug Abuse and Mental Health Services (ADMS) Block Grants						
Community Plan	N/A	93.958	43,413	0	44,334	0
Child Care			<u>18,286</u>	<u>0</u>	<u>18,327</u>	<u>0</u>
Total ADMS Block Grants			61,699	0	62,661	0
Passed Through Ohio Department of Alcohol and Drug Addiction Services:						
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)						
Women's/FACTS	N/A	93.959	12,165	0	11,759	0
Per Capita			<u>270,764</u>	<u>0</u>	<u>242,616</u>	<u>0</u>
Total SAPT Block Grant			<u>282,929</u>	<u>0</u>	<u>254,375</u>	<u>0</u>
Total U.S. Department of Health and Human Services			<u>1,634,458</u>	<u>0</u>	<u>1,625,354</u>	<u>0</u>
Total Federal Awards Receipts and Expenditures			<u>\$1,772,676</u>	<u>\$ 0</u>	<u>\$ 1,775,014</u>	<u>\$ 0</u>

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

ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1998

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Receipts and Expenditures 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 received from the Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to Provider agencies (subrecipients). As described in Note A, the Board records expenditures of federal awards 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.

NOTE C - MATCHING REQUIREMENTS

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

NOTE D - FAMILY AND CHILDREN FIRST COUNCIL

The Board receives Federal Assistance for the Gallia Family and Children First Council, Meigs Family and Children First Council, and the Jackson Family and Children First Council. These monies are not reflected on the ADAMHS Federal Schedule.

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**Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards***

Members of the Board  
Alcohol, Drug Addiction and Mental Health Services Board  
of Gallia, Jackson and Meigs Counties  
P.O. Box 514  
Gallipolis, Ohio 45631

We have audited the accompanying financial statement of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia County, (the Board), as of and for the year ended December 31, 1998, and have issued our report thereon dated December 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Board's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

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

Alcohol, Drug Addiction and Mental Health Services Board  
of Gallia, Jackson and Meigs Counties  
Report of Independent Accountants on Compliance and on Internal  
Control Required by *Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end of the last name.

JIM PETRO  
Auditor of State

December 4, 1999





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**Report of Independent Accountants on Compliance With Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance With OMB Circular A-133**

Members of the Board  
Alcohol, Drug Addiction and Mental Health Services Board  
of Gallia, Jackson and Meigs Counties  
P.O. Box 514  
Gallipolis, Ohio 45631

**Compliance**

We have audited the compliance of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties, Gallia County, (the Board), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1998. The Board's major federal program is identified in the summary of Auditor's Results Section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Board's compliance with those requirements.

In our opinion, the Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1998.

**Internal Control Over Compliance**

The management of the Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Alcohol, Drug Addiction and Mental Health Services Board  
of Gallia, Jackson and Meigs Counties  
Report of Independent Accountants on Compliance With Requirements  
Applicable to Each Major Federal Program and Internal Control Over  
Compliance In Accordance With OMB Circular A-133  
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO  
Auditor of State

December 4, 1999

ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505

**1. SUMMARY OF AUDITOR'S RESULTS**

<b><i>(d)(1)(i)</i></b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b><i>(d)(1)(ii)</i></b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b><i>(d)(1)(ii)</i></b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b><i>(d)(1)(iii)</i></b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b><i>(d)(1)(iv)</i></b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b><i>(d)(1)(iv)</i></b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b><i>(d)(1)(v)</i></b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b><i>(d)(1)(vi)</i></b>	<b>Are there any reportable findings under § .510?</b>	No
<b><i>(d)(1)(vii)</i></b>	<b>Major Programs (list):</b>	Title XIX CFDA# 93.778
<b><i>(d)(1)(viii)</i></b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b><i>(d)(1)(ix)</i></b>	<b>Low Risk Auditee?</b>	Yes

ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD OF  
GALLIA, JACKSON AND MEIGS COUNTIES  
SCHEDULE OF FINDINGS  
OMBCIRCULAR A-133 § .505  
(Continued)

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

The audit of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties for the year ended December 31, 1998 contained no findings related to the financial statements required to be reported in accordance with GAGAS.

**3. FINDINGS FOR FEDERAL AWARDS**

The audit of the Alcohol, Drug Addiction and Mental Health Services Board of Gallia, Jackson and Meigs Counties for the year ended December 31, 1998 contained no findings for federal awards.



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**GALLIA-JACKSON-MEIGS ADAMH**

**GALLIA 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  
JANUARY 6, 2000**