



Rea & associates *a brighter way*

# Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties Tuscarawas County, Ohio

*Audited Financial Statements*

For the Year Ended  
December 31, 2013





# Dave Yost • Auditor of State

Board of Directors  
Alcohol, Drug Addiction and Mental Health Services Board  
of Tuscarawas and Carroll Counties  
P.O. Box 6217  
New Philadelphia, Ohio 44663

We have reviewed the *Independent Auditor's Report* of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, Tuscarawas County, prepared by Rea & Associates, Inc., for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

April 29, 2014

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**Alcohol, Drug Addiction and Mental  
Health Services Board of Tuscarawas  
And Carroll Counties  
Tuscarawas County, Ohio**  
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December 31, 2013*

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**Alcohol, Drug Addiction and Mental  
Health Services Board of Tuscarawas  
And Carroll Counties  
Tuscarawas County, Ohio**

INDEX OF FUNDS

GOVERNMENTAL FUND TYPES:

General Fund Type:

General Fund

Special Revenue Fund Types:

Medical Assistance Program; Medicaid, Title XIX Fund

Title XX Fund

Alcohol and Drug Addiction Block Grant Fund

Federal Grants - Miscellaneous

Women's Set-Aside Grant Fund

Community Plan Block Grant Fund

Children/Adolescent Block Grant Special Fund

FAST Grant Fund

SEI Property Management

April 9, 2014

To the Board of Directors  
Alcohol, Drug Addiction and Mental Health  
Services Board of Tuscarawas and Carroll Counties  
Tuscarawas County, Ohio  
P.O. Box 6217  
New Philadelphia, OH 44663

### **Independent Auditor's Report**

#### **Report on the Financial Statements**

We have audited the accompanying financial statements and related notes of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, Tuscarawas County, Ohio, (the Board) as of and for the year ended December 31, 2013.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D); this includes the 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 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 opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Board prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Board as of December 31, 2013, or changes in financial position thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties as of December 31, 2013, and its combined cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permits, described in Note 1.

***Other Matters***

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Federal Award [Receipts and] Expenditures presents additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements taken as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2014 on our consideration of the Board's internal control over financial reporting and on 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 Government's internal control over financial reporting and compliance.

*Kea & Associates, Inc.*

New Philadelphia, Ohio

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ALCOHOL, DRUG ADDICTION AND MENTAL  
HEALTH SERVICES BOARD OF TUSCARAWAS  
AND CARROLL COUNTIES

COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	Special Revenue Fund	Total (Memorandum Only)
<b>RECEIPTS:</b>			
Property taxes	\$ 718,693	\$ -	\$ 718,693
Intergovernmental receipts	1,759,818	879,881	2,639,699
Rental income	0	78,068	78,068
Other receipts	27,066	56	27,122
<i>Total receipts</i>	2,505,577	958,005	3,463,582
<b>DISBURSEMENTS:</b>			
Salaries - employees	322,558	-	322,558
PERS	45,158	-	45,158
Insurance	69,694	-	69,694
Workers' Compensation	1,698	-	1,698
Medicare	4,580	-	4,580
Travel	4,596	-	4,596
Contract services	1,839,805	1,075,874	2,915,679
Supplies	5,762	-	5,762
Equipment	61,559	765	62,324
Repairs	3,674	-	3,674
Other expenses	30,028	68,554	98,582
<i>Total disbursements</i>	2,389,112	1,145,193	3,534,305
<i>Excess of receipts over (under) disbursements</i>	116,465	(187,188)	(70,723)
<b>OTHER FINANCING SOURCES (USES):</b>			
Advance In	147,500	147,500	295,000
Advance Out	(147,500)	(147,500)	(295,000)
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of receipts and other financing sources over (under) disbursements</i>	116,465	(187,188)	(70,723)
<b>FUND CASH BALANCES, January 1, 2013</b>	<b>544,086</b>	<b>260,153</b>	<b>804,239</b>
Restricted for State and Federal Grants	-	72,965	72,965
Assigned for Contract Services	670	-	670
Unassigned	659,881	-	659,881
<b>FUND CASH BALANCES, December 31, 2013</b>	<b>\$ 660,551</b>	<b>\$ 72,965</b>	<b>\$ 733,516</b>

The accompanying notes are an integral part of these financial statements.

ALCOHOL, DRUG ADDICTION AND MENTAL  
HEALTH SERVICES BOARD OF TUSCARAWAS  
AND CARROLL COUNTIES

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013

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**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties (the Board) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Board operates under the direction of a fourteen-member appointed board. The Tuscarawas County Auditor and Tuscarawas County Treasurer are responsible for fiscal control of the resources of the Board which are maintained in the funds described below. Services provided by the Board include services to persons who are mentally ill, drug and alcohol services to residents, services to victims of domestic violence, and services to children as well as students having trouble in school. Private and public agencies are the primary service providers, through Board contracts.

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

**B. Accounting Basis**

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

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

**C. Deposits and Investments**

As required by the Ohio Revised Code, the Tuscarawas 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.

**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 accounts for and reports all financial resources not accounted for and reported in another fund.

ALCOHOL, DRUG ADDICTION AND MENTAL  
HEALTH SERVICES BOARD OF TUSCARAWAS  
AND CARROLL COUNTIES

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013

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**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Board had the following significant Special Revenue Fund:

*Alcohol and Drug Addiction Block Grant Fund* - This fund receives reimbursements from the Ohio Department of Mental Health and Addiction Services for substance abuse treatment and prevention.

**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 or object level of, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments.

**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 approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Board to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2013 budgetary activity appears in Note 2.

**F. Fund Balance**

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

**1. Nonspendable**

The Board classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

ALCOHOL, DRUG ADDICTION AND MENTAL  
HEALTH SERVICES BOARD OF TUSCARAWAS  
AND CARROLL COUNTIES

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013

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**2. Restricted**

Fund balance is *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.

**3. Committed**

Trustees can *commit* amounts via formal action (resolution). The Board must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Board or a Board official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

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

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.

**G. Property, Plant, and Equipment**

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

**H. Accumulated Leave**

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

ALCOHOL, DRUG ADDICTION AND MENTAL  
HEALTH SERVICES BOARD OF TUSCARAWAS  
AND CARROLL COUNTIES

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013

**2. Budgetary Activity**

Budgetary activity for the year ending December 31, 2013 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 2,635,372	\$ 2,653,077	\$ 17,705
Special Revenue	1,090,197	1,105,505	15,308
Total	\$ 3,725,569	\$ 3,758,582	\$ 33,013

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 3,004,281	\$ 2,537,282	\$ 466,999
Special Revenue	1,329,697	1,308,336	21,361
Total	\$ 4,333,978	\$ 3,845,618	\$ 488,360

**3. Property Tax**

Tuscarawas County

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by 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.

Public utilities are also taxed on personal and real property located within the Board.

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

ALCOHOL, DRUG ADDICTION AND MENTAL  
HEALTH SERVICES BOARD OF TUSCARAWAS  
AND CARROLL COUNTIES

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013

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**4. Interfund Cash Advances Outstanding**

As of December 31, 2013, the following interfund cash advances from the Board's General Fund were not repaid as follows:

Special Revenue Funds:	
Alcohol & Drug Abuse Fund	\$87,500
Women's Set Aside Fund	<u>60,000</u>
	<u>\$ 147,500</u>

**5. Retirement System**

The Board's 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 2013, OPERS members contributed 10% of their gross salaries and the Board contributed an amount equaling 14% of participants' gross salaries. The Board has paid all contributions required through December 31, 2013.

**6. Lease Agreement**

The Board has amended the original lease agreement for the premises located at 1260 Monroe Street, Suite 27N, New Philadelphia, OH for an additional term of three years beginning October 2012. The rental fees are \$2,200 per month, plus common area maintenance (CAM) charges-adjustments made annually in February. The Board paid total rent of \$32,726 during 2013 for this lease agreement.

**7. Risk Management**

**Commercial Insurance**

The Board has obtained commercial insurance for the following risks:

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

**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.

April 9, 2014

To the Board of Directors  
Alcohol, Drug Addiction and Mental Health  
Services Board of Tuscarawas and Carroll Counties  
Tuscarawas County, Ohio  
P.O. Box 6217  
New Philadelphia, OH 44663

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards***

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 financial statements of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, Tuscarawas County, Ohio (the Board) as of and for the year ended December 31, 2013, and the related notes to the financial statements and have issued our report thereon dated April 9, 2014 wherein we noted the Government followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

**Internal Control over Financial Reporting**

As part of our financial statement audit, we considered the Board's internal control over financial reporting (internal control) to determine the 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.

Alcohol, Drug Addiction and Mental Health  
Services Board of Tuscarawas and Carroll Counties  
Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*  
Page 2 of 2

### **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 determination of financial statement amounts. 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 Government's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Government's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kea & Associates, Inc.*

New Philadelphia, Ohio

April 9, 2014

To the Board of Directors  
Alcohol, Drug Addiction and Mental Health  
Services Board of Tuscarawas and Carroll Counties  
Tuscarawas County, Ohio  
P.O. Box 6217  
New Philadelphia, OH 44663

**Independent Auditor's Report on Compliance for Each Major Federal Program and  
Report on Internal Control over Compliance Required by OMB Circular A-133**

**Report on Compliance for Each Major Federal Program**

We have audited the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties', Tuscarawas County, Ohio (the Board) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could directly and materially affect the Board's major federal program for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings and questioned costs identifies the Board's major federal program.

***Management's Responsibility***

The Board's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on the Board's compliance for each of the Board's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. 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 our audit provides a reasonable basis for our compliance opinion on the Board's major program. However, our audit does not provide a legal determination of the Board's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2013.

**Report on Internal Control over Compliance**

The Board's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Board's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Board's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

*Rea & Associates, Inc.*

New Philadelphia, Ohio

ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
BOARD OF TUSCARAWAS AND CARROLL COUNTIES  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2013

Federal Grantor/Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Federal Expenditures
<b>U.S. Department of Health and Human Services:</b>			
<i>Passed through State Department of Mental Health and Addiction Services</i>			
Social Services Block Grant; Social Services Title XX	FY13	93.667	\$ 59,873
Block Grants for Community Mental Health Services:			
Children/Adolescent Block Grant	FY13	93.958	9,573
Children/Adolescent Block Grant	FY14	93.958	4,585
OSU Suicide Prevention	FY12	93.958	484
Community Plan Block Grant	FY13	93.958	32,171
Community Plan Block Grant	FY14	93.958	30,830
Total			<u>77,643</u>
Substance Abuse Block Grant:			
Alcohol and Drug Abuse Block Grant; ADMS	FY13	93.959	275,776
Alcohol and Drug Abuse Block Grant; ADMS	FY14	93.959	171,434
Women's Set-Aside Grant	79-8310-WOMENT-T-13-9004	93.959	78,527
Women's Set-Aside Grant	79-8310-WOMENT-T-14-9004	93.959	78,957
Total			<u>604,694</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>742,210</u>
<b>U.S. Department of Housing and Urban Development:</b>			
<i>Direct Award</i>			
Shelter Plus Care	FY13	14.238	75,793
Shelter Plus Care	FY14	14.238	30,603
Total			<u>106,396</u>
<i>Total U.S. Department of Housing and Urban Development</i>			<u>106,396</u>
<b>U.S. Department of Education:</b>			
<i>Passed through State Department of Alcohol and Drug Addiction Services:</i>			
Rehabilitation Services - Vocational Rehabilitation	FY12	84.126	24,645
Rehabilitation Services - Vocational Rehabilitation	FY13	84.126	61,322
Rehabilitation Services - Vocational Rehabilitation	FY14	84.126	16,231
Total			<u>102,198</u>
<i>Total U.S. Department of Education</i>			102,198
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 950,804</u></u>

The accompanying notes are an integral part of this schedule.

ALCOHOL, DRUG ADDICTION AND MENTAL  
HEALTH SERVICES BOARD OF TUSCARAWAS AND  
CARROLL COUNTIES

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2013

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Alcohol, Drug Addiction, and Mental Health Services Board of Tuscarawas and Carroll Counties and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2: SUBRECIPIENTS

The ADAMH Board passes-through certain Federal assistance received from Ohio Department of Mental Health and Addiction Services (ODMHAS), U.S. Department of Housing and Urban Development (HUD), and Ohio Rehabilitation Services Commission to not-for-profit agencies (sub-recipients). As described in Note 1, the ADAMH Board records expenditures of Federal awards to sub-recipients when paid in cash.

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

NOTE 3: MATCHING

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.

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES  
 BOARD OF TUSCARAWAS AND CARROLL COUNTIES  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 OMB CIRCULAR A-133 , Section .505  
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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

(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(d) (1) (ii)	Were there any significant deficiencies or material weaknesses reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unmodified
(d) (1) (vi)	Are there any reportable findings under Section .510?	No
(d) (1) (vii)	Major Programs (list): Substance Abuse Block Grant	CFDA # 93.959
(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 were noted

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None were noted

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# Dave Yost • Auditor of State

**ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICE BOARD OF  
TUSCARAWAS AND CARROLL COUNTIES**

**TUSCARAWAS 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  
MAY 13, 2014**