

**MENTAL HEALTH REGION** 2017 Audit Programs

June 30, 2017

**REVENUES/RECEIPTS**

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<b>Audit Objectives and Related Assertions:</b> <b>A. Only receipts/revenues available and measurable in this fiscal year have been recorded and are valid. (5,8)</b> <b>B. All receipts/revenues available and measurable in this fiscal year have been recorded. (6,8)</b> <b>C. Receipts/revenues have been billed or charged in accordance with legal requirements and have been recorded at the correct amounts. (7)</b> <b>D. Receipts/revenues are properly classified in the financial statements and related disclosures are adequate. (9,10,11,12,13)</b> <b>Audit Procedures:</b> A. Receipts From Governmental Sources and Assessments <ol style="list-style-type: none"> <li>Confirm state receipts and trace amounts into the accounting records.</li> <li>For other receipts from federal, state or other agencies, confirm the following types of revenue received directly with the appropriate agency: <ol style="list-style-type: none"> <li>Grants and subsidies from other governmental units.</li> <li>Reimbursements from member counties.</li> <li>Other material receipts (specify):  <hr/> <hr/> </li> </ol> </li> <li>Trace to validated deposit ticket on a test basis.</li> <li>Determine deposits are made in a timely manner.</li> </ol> B. General <ol style="list-style-type: none"> <li>On a test basis, foot and crossfoot the cash receipts journal.</li> <li>Scan ledgers or receipts detail for unusual receipts. Investigate accordingly.</li> </ol> C. Determine if the risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures. D. Determine whether receipts/revenues are properly classified and disclosures are adequate.					
	A,B,C				
	A,B,C				
	B				
	A,B,C				

