

MENTAL HEALTH REGION 2017 Audit Programs

June 30, 2017

FUND EQUITY/NET POSITION

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|---|------|---------|---------|-----|---------|
| Audit Objectives and Related Assertions: | | | | | |
| A. All and only properly authorized reservations and restrictions of the fund equity/net position are recorded. (1,3) | | | | | |
| B. Components of fund equity/net position are determined in accordance with state and local regulations and requirements. (2) | | | | | |
| C. Components of fund equity/net position and changes in fund equity/net position are properly computed and are described, classified and disclosed appropriately, as applicable, in the entity wide and/or fund financial statements. (4,10,11,12,13) | | | | | |
| Audit Procedures: | | | | | |
| A. Reconcile beginning and end of year fund equity/net position. | | | | | |
| B. Analyze and verify the changes in all fund equity/net position and trace to supporting documentation as applicable. | A,C | | | | |
| C. Determine the proper amount of fund equity/net position has been reserved/restricted for mental health purposes. | B | | | | |
| D. Determine reservations/restrictions of fund equity/net position were properly authorized based on review of the minutes, debt agreements, etc. | A,B | | | | |
| E. 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. | | | | | |
| F. Determine the proper classification of fund equity/net position for report purposes. | C | | | | |
| <u>ALTERNATE/ADDITIONAL PROCEDURES:</u> | | | | | |

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|--|-------------|--------------------|--------------------|------------|----------------|
| <u>CONCLUSION:</u> We have performed procedures sufficient to achieve the audit objectives for fund equity/net position and the results of these procedures are adequately documented in the accompanying workpapers. In-charge _____ Date _____ Manager _____ Date _____ Independent Reviewer _____ Date _____ | | | | | |