

MENTAL HEALTH REGION 2017 Audit Programs

June 30, 2017

CONTROL RISK ASSESSMENT

TRANSACTION CLASS:						
	Financial Statement Assertions					
Relevant Internal Control Activities	Occur.	Compl.	Accur.	Cutoff	Class.	Tests of Controls**

FINAL RISK ASSESSMENT

Inherent Risk Assessment (Higher, Moderate or Lower)						
Initial Assessment of Control Risk *						
Tests of Controls (W/P Ref.)						
Final Assessment of Control Risk *						

* Maximum, slightly below maximum, moderate or low

** If deviations are noted, the auditor should make inquiries to understand the consequences of the deviation(s) and determine whether the test of controls can be relied upon, whether additional tests are necessary and whether the risk of material misstatement needs to be addressed through substantive procedures.

Did control or fraud risk change based on the tests of controls or other procedures?

_____ Yes _____ No

If yes, describe the effect on substantive testing.

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June 30, 2017

INTERNAL CONTROL QUESTIONNAIRE
CONTROL ACTIVITIES**Account Balance:**

Briefly summarize how the design of the internal control activities was identified.

Briefly summarize how the internal control activities were determined to be implemented.

Summary of Internal Control Weaknesses and Areas of Potential Misstatement:	Financial Statement Assertions				
	Exist.	Compl.	Rights/ Oblig.	Value/ Assoc.	Ref to

Planned assessment of control risk:

Approach to Test of Controls:

Approach to Substantive Tests: What audit procedures are planned to achieve audit objectives and low audit risk considering the nature, timing and extent of procedures?

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CONTROL RISK ASSESSMENT

ACCOUNT BALANCE:					
Relevant Internal Control Activities	Financial Statement Assertions				Tests of Controls**
	Exist.	Compl.	Rights/ Oblig.	Value/ Alloc.	

FINAL RISK ASSESSMENT

Inherent Risk Assessment (Higher, Moderate or Lower)					
Initial Assessment of Control Risk *					
Tests of Controls (W/P Ref.)					
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INTERNAL CONTROL QUESTIONNAIRE
CONTROL ACTIVITIES**Presentation and Disclosure: Financial Reporting**

Briefly summarize how the design of the internal control activities was identified.

Briefly summarize how the internal control activities were determined to be implemented.

Summary of Internal Control Weaknesses and Areas of Potential Misstatement	Financial Statement Assertions				
	Occur./ Rights & Oblig.	Compl.	Class. & Understand	Accur./ Value	Ref

Planned assessment of control risk:

Approach to Test of Controls:

Approach to Substantive Tests: What audit procedures are planned to achieve audit objectives and low audit risk considering the nature, timing and extent of procedures?

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CONTROL RISK ASSESSMENT

PRESENTATION AND DISCLOSURE: Financial Reporting					
Relevant Internal Control Activities	Financial Statement Assertions				Tests of Controls**
	Occur./ Rights & Oblig.	Compl.	Class. & Understand	Accur./ Value	

FINAL RISK ASSESSMENT

Inherent Risk Assessment (Higher, Moderate or Lower)					
Initial Assessment of Control Risk *					
Tests of Controls (W/P Ref.)					
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