

MENTAL HEALTH REGION 2017 Audit Programs

June 30, 2017

PAYROLL

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>G. Determine if any employees receive a flat dollar allowance for travel, clothing or uniform cleaning. If so, determine if this allowance is included in taxable income on the W-2.</p> <p>H. Determine if Forms 1099 were issued for outside services of \$600 or more.</p> <p><u>Note:</u> If 1099 forms were issued, ensure workers should not be reclassified as employees.</p> <p>I. Vehicle Usage</p> <ol style="list-style-type: none"> 1. Determine if the Region provides vehicles for employee use. 2. Obtain a copy of the Region's policy regarding vehicle usage. Identify specifics for: <ol style="list-style-type: none"> a. Incidental personal use. b. Commuting. c. Assignment of vehicles. d. Documentation required. e. Restricted vehicle uses. f. Reimbursement by employees for personal use. g. Additional compensation for employees. h. Public purpose served. i. Other. 3. Determine if the Region's procedures are adequate and reasonable to comply with: <ol style="list-style-type: none"> a. Recordkeeping requirements. b. Taxation requirements. c. Public purpose requirements. <p>J. 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.</p> <p>K. Determine whether payroll is properly classified and disclosures are adequate.</p>	A				
	C				

