

MENTAL HEALTH REGION 2018 Audit Programs

June 30, 2018

RECEIVABLES / DEFERRED OUTFLOWS

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions:					
A. Accounts receivable are valid and have been billed in the proper amounts for services rendered. (1,2,4)					
B. Accounts receivable include all amounts still owed for activities through the end of the year. (3)					
C. An adequate allowance for uncollectible accounts has been established and revenue, accounts receivable and related disclosures are adequate and properly presented in the financial statements. (4,10,11,12,13)					
D. Deferred outflows of resources are properly recorded and supported. (2,4,10,11,12,13)					
Audit Procedures:	A,B				
A. Obtain or prepare schedules of receivables.					
1. The schedule should include:					
a. Accounts receivable.					
b. Accrued interest.					
c. Amounts due from other governments, including grants.					
d. Amounts due from other funds.					
e. Other (list):					

2. Reconcile receivables to the trial balance.					
3. Confirm material receivables, if applicable, and investigate any discrepancies.					
4. Document reason(s) for not confirming, such as not effective.					
B. Alternative procedures to confirmation:	A				
1. Perform tests to verify receivables represent goods/services performed prior to June 30.					
2. Trace receivables to subsequent receipt and deposit.					
C. Test deposits made in the next year to determine if amounts should have been recorded as a receivable in the current year.	B				
D. Determine interfund receivables and payables reconcile and trace to approvals.	B				

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ALTERNATE/ADDITIONAL PROCEDURES:

CONCLUSION:

We have performed procedures sufficient to achieve the audit objectives for receivables/deferred outflows of resources and the results of these procedures are adequately documented in the accompanying workpapers.

In-charge	_____	Date	_____
Manager	_____	Date	_____
Independent Reviewer		Date	