

**MENTAL HEALTH REGION** 2018 Audit Programs

June 30, 2018

**AUDIT STRATEGY**  
**RISK ASSESSMENT SUMMARY**

ACCOUNT BALANCE/ CLASS OF TRANSACTION	MAT. BAL. (y/n)	MAJ. PROG. (y/n)	Inherent Risk				CR	TOC (y/n)	RMM	Allowable DR
			High	Mod	Low	Over all				
<b>Statement of Net Position/ Balance Sheet</b>										
Cash										
Investments										
Accounts Receivable										
Deferred Outflows of Resources										
Prepaid Expense										
Inventories										
Capital Assets										
Accounts Payable										
Deferred Inflows of Resources										
Other Liabilities										
Compensated Absences										
Long Term Debt										
Other:										

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			High	Mod	Low	Over all				
<b>Statement of Activities/ Statement of Revenues, Expenditures and Changes in Fund Balances</b>										
Revenue/Receipts – Proprietary										
Other Revenue/Receipts										
Expenditures/Disbursements										
Expenditures - Procurement/Credit Cards										
Payroll										
Transfers										
Depreciation										
Financial Reporting (Presentation and Disclosure)										
Other:										

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<b>ACCOUNT BALANCE/ CLASS OF TRANSACTION</b>	<b>IDENTIFIED RISKS and RELEVANT ASSERTION(S)</b>	<b>OPINION UNIT(S) APPLICABLE</b>	<b>RESPONSE TO RISK and AUDIT APPROACH</b>
<b>Statement of Net Position/ Balance Sheet</b>			
Cash			
Investments			
Accounts Receivable			
Deferred Outflows of Resources			
Prepaid Expense			
Inventories			
Capital Assets			
Accounts Payable			
Deferred Inflows of Resources			
Other Liabilities			
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<b>Statement of Activities/ Statement of Revenues, Expenditures and Changes in Fund Balances</b>			
Revenue/Receipts – Proprietary			
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Expenditures/Disbursements			
Expenditures - Procurement/Credit Cards			
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Financial Reporting (Presentation and Disclosure)			
Other:			