

LIABILITIES/DEFERRED INFLOWS

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MENTAL HEALTH REGION 2018 Audit Programs

June 30, 2018

LIABILITIES/DEFERRED INFLOWS

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|--|---------------------|--------------------|--------------------|------------|----------------|
| <p>c. Review the cash disbursements journal for disbursements after the balance sheet date; obtain and examine supporting detail for each disbursement of \$ _____ and over and determine accounts payable as of the balance sheet date were properly recorded.</p> <p>d. Inquire of Region staff about their knowledge of additional sources of unprocessed invoices, unrecorded commitments or contingent liabilities. Indicate who responded to our inquiry in the remarks columns.</p> <p>C. Determine if advances (grant/other funds which have been received but not spent in the current period) from grantors/others meeting the definition of GASB 65 have been recorded.</p> <p>1. Review the amount(s) recorded for reasonableness.</p> <p>2. Trace the amount(s) to supporting documentation.</p> <p>D. 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>E. Determine whether liabilities/deferred inflows of resources are properly classified and disclosures are adequate.</p> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p> <p><u>CONCLUSION:</u></p> <p>We have performed procedures sufficient to achieve the audit objectives for liabilities/deferred inflows of resources and the results of these procedures are adequately documented in the accompanying workpapers.</p> <p>Incharge _____ Date _____</p> <p>Manager _____ Date _____</p> <p>Independent Reviewer _____ Date _____</p> | <p>A,B</p> <p>C</p> | | | | |