

**MENTAL HEALTH REGION** 2018 Audit Programs

June 30, 2018

**INTERNAL CONTROL QUESTIONNAIRE**  
**INFORMATION TECHNOLOGY****TRANSACTION CLASS/ACCOUNT BALANCE: IT**

<b>Relevant General/Application Controls</b>	<b>Financial Statement Assertions</b>					<b>Tests of Controls**</b>
<b>Account Balance:</b>	Exist.	Compl.	Rights/ Oblig.	Value./ Alloc.		
<b>Classes of Transactions:</b>	Occur.	Compl.	Accur.	Cutoff	Class.	
<b>Presentation and Disclosure:</b>	Occur./ Rights & Oblig.	Compl.	Class. & Understand.	Accur. & Value.		

**FINAL RISK ASSESSMENT**

Data/Reliability Risk*						
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\* 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 and whether additional tests are necessary.