

MENTAL HEALTH REGION 2018 Audit Programs

June 30, 2018

FUND EQUITY/NET POSITION

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions:					
A. All and only properly authorized reservations and restrictions of the fund equity/net position are recorded. (1,3)					
B. Components of fund equity/net position are determined in accordance with state and local regulations and requirements. (2)					
C. Components of fund equity/net position and changes in fund equity/net position are properly computed and are described, classified and disclosed appropriately, as applicable, in the entity wide and/or fund financial statements. (4,10,11,12,13)					
Audit Procedures:					
A. Reconcile beginning and end of year fund equity/net position.					
B. Analyze and verify the changes in all fund equity/net position and trace to supporting documentation as applicable.	A,C				
C. Determine the proper amount of fund equity/net position has been reserved/restricted for mental health purposes.	B				
D. Determine reservations/restrictions of fund equity/net position were properly authorized based on review of the minutes, debt agreements, etc.	A,B				
E. 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.					
F. Determine the proper classification of fund equity/net position for report purposes.	C				
<u>ALTERNATE/ADDITIONAL PROCEDURES:</u>					

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<u>CONCLUSION:</u> We have performed procedures sufficient to achieve the audit objectives for fund equity/net position and the results of these procedures are adequately documented in the accompanying workpapers. In-charge _____ Date _____ Manager _____ Date _____ Independent Reviewer _____ Date _____					