

**ENTITY** 2021 Audit Programs

June 30, 2021

**COUNTY AND MENTAL HEALTH REGION -  
DISBURSEMENTS/EXPENDITURES/EXPENSES**

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p><b>Audit Objectives and Related Assertions:</b></p> <ol style="list-style-type: none"> <li><b>Recorded cash disbursements and expenditures are for goods or services authorized and received. (5)</b></li> <li><b>Disbursements/expenditures incurred for goods or services have all been identified. (6)</b></li> <li><b>Disbursements/expenditures for goods or services have been recorded in the correct fiscal year. (8)</b></li> <li><b>Disbursements/expenditures for goods or services have been recorded correctly as to account, fund, period, and amount. (7,9)</b></li> <li><b>Disbursements/expenditures for goods or services are properly presented in the entity wide and/or fund financial statements and related disclosures are adequate. (10,11,12,13)</b></li> </ol> <p><b>Audit Procedures:</b></p> <ol style="list-style-type: none"> <li>If the Entity is a <b>County</b>, determine if disbursements from the County Mental Health and Disabilities Services (MHDS) Fund are spent according to the Mental Health Region's approved management plan. <ol style="list-style-type: none"> <li>If the County pays for MHDS services at the county level (from the MHDS fund) rather than through the regional fiscal agent, determine this is done according to the Mental Health Region's approved management plan in accordance with Chapter 331.424A of the Code of Iowa.</li> <li>If MHDS disbursements are not spent according to the Mental Health Region's approved management plan, determine disbursements are approved by the Regional Governing Board prior to the service being incurred.</li> <li>Determine if MHDS disbursements (function 4xxx) are paid from other non-MHDS funds. If so, comment accordingly. The County should contact the Iowa Department of Human Services MHDS staff and move these disbursements to the proper fund.</li> </ol> </li> <li>If the Entity is a <b>Mental Health Region</b>, determine if disbursements from the Mental Health Region County Custodial Fund are spent according to the Mental Health Region's approved management plan.</li> </ol>					

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<p>C. If the Entity is a <b>County</b> or <b>Mental Health Region</b>, determine disbursements for MHDS services are supported by a Notice of Decision (NOD), which documents the individual was eligible to receive the MHDS service.</p> <p>D. Determine the <b>County</b> or <b>Mental Health Region</b> is properly accounting for and reporting mental health function expenditures and County-operated social service programs in accordance with the Uniform Chart of Accounts prescribed by the Iowa Department of Management (i.e. case management). Financial reporting information shall segregate expenditures for administration, purchase of service and social service program costs. The Uniform Chart of Accounts requires:</p> <ol style="list-style-type: none"> <li>1. Expenditures for direct and purchased administrative costs must be coded to program 4411 and 4412. Distributions to MHDS regional fiscal agent must be coded to program 4413.</li> <li>2. Expenditures for purchased services must be coded to appropriate diagnosis codes (40XX, 42XX, 43XX, and 47XX).</li> <li>3. Expenditures necessary to provide County-operated case management must be coded to program 45XX if reported in the Mental Health Fund and 3420 if reported in the General Fund.</li> <li>4. Expenditures necessary to provide other County-operated services other than County-operated case management (such as expenditures for a County care facility, supported community living and sheltered workshops) must be coded to program 46XX if reported in the Mental Health Fund and 3420 if reported in the General Fund. Expenditures from the General Fund must not be for any services for mentally disabled clients.</li> <li>5. For Counties purchasing core services, determine if a reconciliation between mental health expenditures per the County's general ledger and Community Services Network (CSN) is being prepared. <ol style="list-style-type: none"> <li>a) If prepared, document reconciliation and test for reasonableness.</li> <li>b) If not prepared, comment accordingly.</li> </ol> </li> </ol>	E				

