

ENTITY 2023 Audit Programs

June 30, 2023

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

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions:					
1. Recorded cash disbursements and expenditures are for goods or services authorized and received. (5)					
2. Disbursements/expenditures incurred for goods or services have all been identified. (6)					
3. Disbursements/expenditures for goods or services have been recorded in the correct fiscal year. (8)					
4. Disbursements/expenditures for goods or services have been recorded correctly as to account, fund, period, and amount. (7,9)					
5. 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)					
Audit Procedures:					
A. If the Entity is a Mental Health Region, determine if disbursements are spent according to the Mental Health Region's approved management plan.	4				
B. If the Entity is a Mental Health Region , determine disbursements for MHDS services are supported by a Notice of Decision (NOD), which documents the individual was eligible to receive the MHDS service.					
C. Determine the Mental Health Region 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:	4,5				
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.					
2. Expenditures for purchased services must be coded to appropriate diagnosis codes (40XX, 42XX, 43XX, and 47XX).					

2