

# St. Clair County Community Mental Health Authority

## Auditing Procedures Report

### Residential Service Providers

Agency Name:

Audit Date:

Opinion Date:

Date Accountant Report Submitted:

We have audited the financial statements of this contracting agency and rendered an opinion on the financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP).

We affirm:

1. The audit was performed in accordance with Governmental Auditing Standards (GAS).
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following (*check the applicable box for each item below*):

	YES	NO	N/A
1. Compared board members and management personnel of contracting agency with CMH board members and management employees and contracted services providers noting all persons on both.			
2. Related party transactions were reviewed for prior approval from CMH.			
3. Tested to determine that costs are in accordance with CMH policies and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and included material variances in the letter of comments and recommendations.			
4. Reviewed insurance coverage for the provider and determined that the required coverage as outlined in the contract was in place for the entire fiscal year.			
5. Tested to determine that existing direct care worker hourly rates were not reduced.			
6. Audited financial statements include a statement of revenues and expenditures by program for all CMH funded programs. (This statement can be issued as supplementary information and an in-relation to opinion given).			

We have enclosed the following:

Enclosed

To Be  
Forwarded

Not  
Required

Three (3) copies of the Audited Financial Statements, Independent Auditors Report, including this Auditing Procedures Report on compliance with CMH policies and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. A copy of the CPA Firm's last peer review.

Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements performed in Accordance with Governmental Auditing Standards and Audit Communication Letter.

Report on specific findings.

Certified Public Accountant (Firm Name)

Street Address

City

State

Zip

Accountant Signature: