

Policy Title: Audit Guide

Scope: The Bureau of Administration shall develop policies outlining the procedures to be utilized in auditing operations of the programs of the Department of Mental Health

Purpose: To ensure the Board and Department of Mental Health fulfills its obligations set out in Section 41-4-7(c) of the Miss. Code of 1972 and state and federal regulations and to ensure all facilities and programs are aware of the relevant regulations and procedures relating to business functions, it shall be the policy of the Board of Mental Health that auditing procedures be established.

Procedure: The following shall be the procedure for development and approval of these auditing procedures:

I. Name

The auditing procedures of all programs shall be included in either the:

Central Office Auditor's Guide

Regional Facility Internal Audit Policies and Procedures

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II. Content

A committee known as the Audit Guide Committee, appointed by the Executive Director, shall select a standard format to be utilized in all manuals and a standard outline of topics to be addressed in each manual.

III. Development

Each facility/program shall review and provide recommendations for modification of the audit guides to the Audit Guide Committee.

The facility/program director shall review these recommendations prior to submission to the Audit Guide Committee.

IV. Review

The Central Office Auditor's Guide and the Regional Facility Internal Audit Policies and Procedures shall be reviewed for amendments at least every two (2) years.

Recommendations concerning proposed changes in format or content shall be made at least three (3) months prior to the review date.

V. Dissemination

Copies of the Central Office Auditor's Guide and Regional Facility Internal Audit Policies and Procedures shall be provided to all appropriate staff as determined by the Chief of the Bureau of Administration.

The Executive Director shall retain a current copy of the Central Office

Auditor's Guide and the Regional Facility
Internal Audit Policies and Procedures.

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12/23/93
11/21/96
12/20/98
02/21/01
09/27/03