

DEPARTMENT OF HUMAN SERVICES POLICY AND PROCEDURES		
Reference: 03-01	Effective Date: May 15, 1984 Revision Date: December 27, 2004	Page 1 of 1
SUBJECT: AUDITS		
RATIONALE: The audit process carries with it major fiscal and policy implications. In order to assure maximum benefit of audits as management tools, the involvement of the executive Director's Office in all post-audit stages is established.		

A. Audit Process:

A copy of all federal, state, and local audits performed on a unit of the Department of Human Services will be forwarded immediately upon receipt to the Executive Director's Office. The Executive Director or Deputy Director must sign-off on all audit responses and are authorized to sign-off on any audit disallowances. The Executive Director or Deputy Director must approve implementation of audit findings.

B. **Distribution of Program Reviews and Audits of Local Authority Programs:**

In order to assure that all parties with oversight responsibilities have direct and timely access to information contained in such reports, the State Directors of the Division of Aging and Adult Services, Division of Mental Health and the Division of Substance Abuse shall forward copies of all final program reviews, audits, and annual evaluations conducted on local mental health agencies, local substance abuse agencies, and area agencies on aging to the following entities:

1. Chair of the County Commission or Association of Governments Board,
2. Chair of the Governing Board in the case of local authority agencies that are operating as private, non-profit entities or special service districts, and
3. Director of the local mental health agency, local substance abuse agency, or area agency on aging.

Robin Arnold-Williams

DATE: 12-27-04

Robin Arnold-Williams, Executive Director
Department of Human Services