

**COUNTY OF HENRICO
INTERNAL AUDIT OFFICE
RICHMOND VA
DETAILED AUDIT STEPS
AUDIT NUMBER 147
AUDIT TITLE - MENTAL HEALTH MENTAL RETARDATION (MHMR) FEE
BILLING AND COLLECTION**

PREPARED BY

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INIT	STEP	DESCRIPTION
SECTION H. FOLLOW UP		
PURPOSE: TO FOLLOW UP ON PRIOR AUDIT RECOMMENDATIONS MADE TO MHMR AS RELATED TO THE CURRENT AUDIT TOPIC OF MHMR BILLING AND COLLECTION.		
	H.1	PREPARE A SECTION INDEX.
	H.2	PREPARE A SECTION CONCLUSION.
	H.3	DOCUMENT MANAGEMENT'S CURRENT DISASTER RECOVERY PLAN.
	H.4	INQUIRE OF MANAGEMENT'S OF THE TESTING OF THE DISASTER RECOVERY PLAN.
SECTION I. FEE COLLECTION		
	I.1	PREPARE A SECTION INDEX.
	I.2	PREPARE A SECTION CONCLUSION.
	I.3	HAVE INFORMATION TECHNOLOGY STAFF AT MHMR PRODUCE THE RATES TABLES PRESENTLY IN USE IN ANASAZI. ENSURE THAT THE RATES TABLES ARE CURRENT.
	I.4	FOR ALL SITES WHO DEPOSIT FUNDS, INQUIRE OF THEIR DEPOSITING PRACTICES.
	I.5	FOR MAIN SITES (WOODMAN ROAD AND EAST END) REVIEW TWO WEEKS OF DEPOSITS TO ENSURE TIMELY.

INIT	STEP	DESCRIPTION
SECTION J. BILLING AND COLLECTION PROCESS		
	J.1	PREPARE A SECTION INDEX.
	J.2	PREPARE A SECTION CONCLUSION.
	J.3	REVIEW 25 FILES SELECTED RANDOMLY FROM THE CLIENT LISTING. TEST FOR THE FOLLOWING: A – CURRENT FINANCIAL STATEMENT B – BILLED AT THE PROPER RATE C – CASE NOTES MATCH BILL FOR SERVICES RENDERED D – TRACE PAYMENT TO CASH RECEIPT LOG
	J.4	REVIEW OF THE AGING SCHEDULES AND DOCUMENT INFORMATION ABOUT WRITE-OFFS.
SECTION K. RECONCILIATION		
	K.1	PREPARE A SECTION INDEX.
	K.2	PREPARE A SECTION CONCLUSION.
	K.3	REVIEW THE LAST RECONCILIATION PERFORMED FOR REVENUE AND ACCOUNTS RECEIVABLE.
SECTION L. BENCHMARK		
	L.1	PREPARE A SECTION INDEX.
	L.2	PREPARE A SECTION CONCLUSION.
	L.3	DISCUSSION WITH MHMR A LIST OF QUESTIONS DEVELOPED BASED UPON REVIEW OF THE CHESTERFIELD COUNTY INTERNAL AUDIT REPORT.
	L.4	REVIEW THE COST REPORT PRODUCED BY THE STATE DEPARTMENT OF MHMR TO SEE HOW HENRICO RANKS.