

## The Right Door for Hope, Recovery and Wellness

Chapter Title	Section Title	Section #		Subject #
Fiscal Resources	General	F		290
Subject Title Audit - External		Adopted  6/24/02	Last Revised  4/23/18	Last Reviewed 12/19/05;12/27/06; 1/24/08; 1/26/09; 1/25/10; 1/24/11; 1/23/12; 3/25/13; 3/24/14;4/27/15; 4/25/16;4/24/17; 4/23/18; 5/20/19; 6/29/20; 5/24/21; 5/23/22; 5/22/23; 5/20/24

### POLICY

#### Application

This policy shall apply to The Right Door for Hope, Recovery and Wellness.

#### 1. Intent

The intent of this policy is to ensure that The Right Door for Hope, Recovery and Wellness is in full compliance with all regulatory accounting standards and Michigan Department of Health and Human Services (MDHHS) compliance standards that apply.

#### 2. Policy

2.1. An independent accounting firm, chosen by The Right Door for Hope, Recovery and Wellness Board shall perform an annual audit of the financial transactions and accompanying financial records for the prior fiscal year and report the findings to the Board.

2.2. The accounting firm selected shall assure that the audit is performed by one of its certified public accountants in accordance with governmental auditing standards issued by the comptroller of the United States.

#### 3. Reporting

3.1. The Chief Executive Officer (CEO) shall provide a copy of the Annual Independent Audit to MDHHS and to the Ionia County Board of Commissioners.

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3.2. The Chief Executive Officer (CEO) shall publish an annual report that includes revenue and expenditure overview and distribute copies to MDHHS, the Ionia County Board of Commissioners, and the community at large.

### References:

Mental Health Code, Section 330.1205(5)(a)

MDHHS/CMHSP Contract, Attachment C6.5.1.1 Reporting Requirements, "Financial Planning, Reporting and Settlement"

CARF Standards Manual: Financial Planning and Management

Nancy Patera, Board Chairperson			Date