

<b>SUBJECT</b> Auditing	<b>CHAPTER</b> 04	<b>SECTION</b> 02	<b>SUBJECT</b> 01
<b>CHAPTER</b> Fiscal Management		<b>SECTION</b> Accounting	
<b>WRITTEN BY</b> Finance Committee		<b>REVIEWED BY</b>	<b>AUTHORIZED BY</b>

**I. APPLICATION:**

- PIHP Board       CMH Providers       SUD Providers  
 PIHP Staff       CMH Subcontractors

**II. POLICY STATEMENT:**

Region 10 PIHP strives to maintain the highest quality standards related to managing general accounting principles and business practices. Auditors are to be provided any and all information, as they request, in order for them to complete their comprehensive review. Any audit findings are to be considered opportunities to improve systems. All independent audits will be reviewed and accepted by the Board of Directors.

**III. DEFINITIONS: N/A**

**IV. STANDARDS:**

- A. Region 10 will maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall Region 10 goals and objectives are met.
- B. Accounting records and reporting will be maintained in accordance with state and federal regulations, to include following the GASB standards.
- C. An independent auditor will annually perform an independent fiscal and compliance audit. Said reports will be presented to the Board of Directors for review and acceptance.
- D. PIHP staff will annually review the CMH Corporate Compliance Policies to include agency ethics standards.

**V. PROCEDURES: N/A**

**VI. EXHIBITS: N/A**