



## 1410.10: Audits of General Assistance Funds

GA Units receiving State funds must make available for examination and inspection their books, records, accounts, etc., at any time determined by DHS.

Receiving townships expending \$200,000 or more during any fiscal year, exclusive of road funds, must be thoroughly audited by an independent public accountant or a Certified Public Accountant within 30 days after the annual town meeting. The scope of the audit includes funds expended and all contingent expenses necessarily incurred for the use of the town, including GA.

If the public accountant or Certified Public Accountant conducting this audit furnishes a separate report on the GA Fund to the receiving GA Unit, request an additional copy of the report be prepared for the Department's Bureau of Internal Audits, Springfield Office. (A copy of the report for ineligible units is **not** required).

### Fees:

- The accountant's fee for a separate report on GA is a proper charge to the General Assistance fund.
- In the case of a report on total town activities, the portion of the fee applicable to the General Assistance Fund shall be in the ratio of funds expended for General Assistance purposes to the total funds expended for all town purposes (including General Assistance Funds).

### Local DHS Office Responsibilities:

- Local Office Administrators (LOAs) assume responsibility for a review in the office of the town clerk or county clerk of the GA portion of all consolidated audit reports, taking up with the supervisor the need for indicated corrective action.
- LOAs assume responsibility for advising the DHS Bureau of Internal Audits of any unusual situation.

The local GA Unit may make copies of Departmental reports available to the independent or Certified Public Accountant during the course of audit.