



State of Alabama
Department of
Examiners of Public Accounts

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September 28, 2009

MEMORANDUM

TO: All Public Mental Health Center and Public Hospital CPAs
FROM: Ronald L. Jones,
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SUBJECT: Audits of Public Mental Health Centers and Public Hospitals

The ***Code of Alabama 1975***, Section 22-21-4, states “*The books and records of publicly owned hospitals, nursing homes, rest homes or any other publicly owned medical institution may, upon request of the governing board of the particular institution, be audited annually by any certified public accountant who is subject to the control of the Alabama State Board of Public Accountancy. The selection of the certified public accountant to perform the audit shall be the responsibility of the governing board of the particular institution.... The audit to be performed by the certified public accountant shall...comply with the procedures promulgated by the Chief Examiner of Public Accounts*” In accordance with the ***Code of Alabama 1975***, the governing board of all public mental health centers and public hospitals shall notify this office of any audit engagement. Acceptable forms of notification include: a copy of the engagement letter signed by a representative of the governing board; or, a letter of transmittal signed by a representative of the governing board accompanying an engagement letter. The engagement letter must include a statement that the audit will be performed in accordance with the Public Mental Health Centers Audit Guide or the Hospital Audit Guide published by the Alabama Department of Examiners of Public Accounts. The Public Mental Health Centers Audit Guide and the Hospital Audit Guide can be found on our website at www.examiners.alabama.gov.

If you have any questions, please call Brian Harris, Coordinator of Mental Health and Hospital Audits, at (334) 242-9200.