

SOUTH CAROLINA STATE AUDITOR'S OFFICE - NURSING HOME AUDIT PROGRAM

PROVIDER _____ **AUDIT PERIOD** _____

ENTRY CONFERENCE QUESTIONNAIRE

AUDITOR COMPLETING FORM _____

DATE _____

General: This questionnaire is intended to serve as a record of the entry conference and a guide to ensure the auditor obtains the necessary information to begin the audit. Items which are copied from the cost report should be confirmed by telling the Provider what was noted and asking if there are any additions.

1. Information Regarding Meeting:

- a. Date _____
- b. Time _____
- c. Location _____

2. Attending on behalf of the provider were:

- a.
- b.
- c.
- d.

3. Attending on behalf of State Auditor's Office were:

- a.
- b.
- c.
- d.
- e.

4. The following were discussed (check off):

- a. Scope.
- b. Information about the informal exit conference.
- c. Review process within our office.
- d. Distribution of "Draft" report.
- e. Formal exit.
- f. Issuance of "Final" report.
- g. Recoupment procedures.
- h. Appeals procedure.

5. The following questions should be answered or confirmed.

- a. Was a P.A. or C.P.A. employed to prepare the cost report?
Name: _____
Address: _____
Phone: _____
- b. Are there audited financial statements?
- c. Have arrangements been made for the SAO auditors to review and copy those accountant workpapers deemed necessary?

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6. Prepare a listing below of Key Personnel.

Key Personnel:	Title:
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
e. _____	_____
f. _____	_____
g. _____	_____

*Designate Primary Contact

h. May the SAO auditors have access to the other key personnel?

7. Is the regular accounting system on the cash or accrual basis?

8. Bank Accounts:	Institution
Checking-Operations	_____
Checking-Payroll	_____
Other	_____

9. Is a reconciliation of bank accounts performed each month?

10. Investments:	
Savings	_____
Stocks	_____
Other	_____

11. Determine types of insurance carried.

<u>Type</u>	Yes	No
Workmen's Comp.		
Property		
Liability		
Fidelity Bond		

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12. Is an inventory system used to account for consumable supplies?
Type _____
13. If you have not already obtained a depreciation schedule from accountant, is one available?
14. Does the provider have any leases?

Request copy of lease(s) (If not already in PF)

15. Does provider debt and interest exist?

Is interest paid on related party loans?

16. Owners' or relatives' compensation:

	Owner(s)/Relative(s)	Relationship	Type Compensation
a.	_____	_____	_____
b.	_____	_____	_____
c.	_____	_____	_____
d.	_____	_____	_____
e.	_____	_____	_____
f.	_____	_____	_____

17. Are there vendors with whom the provider does business who are related by common ownership or control?

18. Is a purchases (accounts payable) ledger maintained?
19. Is a charges (revenue) journal maintained?
20. Do Miscellaneous income sources exist? Yes/No

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21. Payroll:

- a. Is a payroll register maintained?
- b. Are quarterly 941 reports available?
- c. Are quarterly UCE 101 reports available?
- d. Do personnel records indicate the position for which the employee was hired?
- e. Do personnel records indicate the pay rates?

22. Employee Benefits:

- a. Identify the types of Employee Benefits available (check off):
 - (1) Group health
 - (2) Group life
 - (3) Pension
 - (4) Profit sharing
 - (5) Other-Itemize

23. List the name, title, and mailing address of the person who should receive the report.

24. Have costs been claimed for the following during the audit Period?

- a. Conventions?
- b. Labor Disputes?
- c. Other Major Non-Recurring items (List)?

(1) _____
(2) _____
(3) _____

25. Inquire as to possible incidents of fraud or abuse.

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26. Other information deemed useful:

27. The meeting concluded at _____.

Signature of Auditor-in-Charge