

St. Clair County Community Mental Health
Auditing Procedures Report
 Contracting Agencies other than Residential Services Providers

Agency Name:		
Audit Date:	Opinion Date:	Date Accountant Report Submitted :

We have audited the financial statements of this contracting agency in accordance with Generally Accepted Accounting Principles (GAAP) or, If applicable, with Governmental Auditing Standards (GAS).

We affirm:

1. That we are certified public accountants registered to practice in Michigan.

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
Three (3) copies of the Audited Financial Statements and Independent Auditors Report. The completed audited procedures report including a copy of the CPA Firm's last peer review.			
Independent Auditor's Report on Internal Control and Audit Communication Letter or, if applicable, for a GAS audit, Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements performed in Accordance with Governmental Auditing Standards and Audit Communication Letter.			
Report on specific findings, if applicable.			

Certified Public Accountant (Firm Name)			
Street Address	City	State	Zip
Accountant Signature:			