

**TRACEY WASGIND**

Public Accountant



**Client:** Riverland Division of General Practice  
**Period:** 31/08/2011  
**Subject:** General Queries

**General Rule: 17% of budget used**

Please insert answers in cream boxes and return

**Department Aboriginal SD (please expand full name for narrative reports)****Class 17. APHCAP- Aboriginal Primary Health Care Project Completion : 30/06/2012**

No Program Funds have been received. Please Explain | *Invoice is in wrong budget line (other income) has been corrected*

Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain | *Awaiting confirmation of amounts*

Other Income of \$20,000 has been received, however no budget existed. Please Explain | *Invoice changed into correct budget line*

Admin Costs are low at 9% of budget. Please Explain | *Major expenses will come out of this line as they occur (annual expenses) eg IT Leasing*

Contractors & Consultants are low at 10% of budget. Please Explain. | *Have not received August account*

**Class 20. Aboriginal Outreach Worker Project Completion : 30/06/2012**

Program Funds have received 50% of budget. Please Explain | *As per contract*

Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain | *Awaiting confirmation of amounts*

**Class 24. CCSS- Care Coordination and Supplementary Services Program Project Completion : 30/06/2012**

Program Funds have received 50% of budget. Please Explain | *As per Contract*

Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain | *Awaiting confirmation of amounts*

**Department Mental Health SD (please expand full name for narrative reports)****Class 10.1 RPHSP - Rural Primary Health Services Program Project Completion : 30/06/2013**

Program Funds have received 25% of budget. Please Explain | *As per contract*

Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain | *Awaiting confirmation of amounts*

**Class 15.1 ATAPS 1- Access to Allied Psychological Services Initiative Project Completion : 30/6/2012**

No Program Funds have been received. Please Explain | *First payment was made in June (Incorporated in carryover amount)  
Second payment due October*

Contractors & Consultants are high at 34% of budget. Please Explain. | *Some transactions in incorrect line, corrected*

**Class 15.2 ATAPS 2 - Access to Allied Psychological Services Initiative Project Completion : 30/6/2012**

No Program Funds have been received. Please Explain | *as per 15.1*

Admin Costs are low at 10% of budget. Please Explain | *Insurance expense has not yet occurred (annual)*

Payment to Allied Health Prof has \$1,340 allocated with no budget. Please Explain | *Corrected, funds transferred from committed program expenses*

**Class 15.3 ATAPS 2sp - (please expand) Project Completion : 30/6/2012**

No Program Funds have been received. Please Explain | *as per 15.1*

Payment to Allied Health Prof has no expenditure compared with budget. Please Explain | *No expenses have yet occurred*

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<b>Class</b>	<b>16. Shared Care- Mental Health Shared Care Program</b>	<b>Project Completion : 30/06/2013</b>
No Program Funds have been received. Please Explain	<i>Invoice is in wrong budget line (other income) has been corrected</i>	
Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain	<i>Awaiting confirmation of amounts</i>	
Other Income of \$20,000 has been received, however no budget existed. Please Explain	<i>Has been corrected</i>	
<b>Class</b>	<b>19. Fab Scouts</b>	<b>Project Completion : NA</b>
There is no budget in place, what are your time frames for this class. Please Explain	<i>This class is a holding account for counselling activities, expenses and receipt of funds will be monitored as they occur..</i>	
<b>Class</b>	<b>44. ACAI- Aged Care Access Initiative</b>	<b>Project Completion : 30/6/2012</b>
Program Funds have received 70% of budget. Please Explain	<i>As per contract</i>	

**Department Youth SD (please expand full name for narrative reports)**

<b>Class</b>	<b>22. Headspace</b>	<b>Project Completion : 30/06/2014</b>
Program Funds have received 50% of budget. Please Explain	<i>As per contract</i>	
Admin Costs are low at 10% of budget. Please Explain	<i>Now at 16.5 with some annual expenses yet to occur</i>	
<b>Class</b>	<b>23. Carryover - Headspace</b>	<b>Project Completion : 30/06/2014</b>
No Program Funds have been received. Please Explain	<i>This is a carryover class and minor incomes relating to medicare.</i>	
Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain	<i>Awaiting confirmation of amounts</i>	
Other Prog Exp has no expenditure compared with budget. Please Explain	<i>no activity has occurred</i>	
LSL Provision has no expenditure compared with budget. Please Explain	<i>LSL to be journalled later in financial year when it can be accurately calculated</i>	
<b>Class</b>	<b>7. ICAN (Please expand)</b>	<b>Project Completion : ongoing</b>
There is no budget in place, what are your time frames for this class. Please Explain	<i>Budgets have now been entered based on predictions of income</i>	
<b>Class</b>	<b>8. Crèche - Child Care Services Support Program</b>	<b>Project Completion :30/06/2012</b>
Program Funds have received 25% of budget. Please Explain	<i>as per contract</i>	
Admin Costs are low at 10% of budget. Please Explain	<i>annual expenses have not yet been incurred</i>	
Occupancy/Rent is low at 9% of budget. Please Explain	<i>Direct rent based on program activity and has only used this amount</i>	
Other Prog Exp is low at 6% of budget. Please Explain	<i>Based on program activity and has only used this amount</i>	

**Department Other SD (please expand full name for narrative reports)**

<b>Class</b>	<b>4. ACE</b>	<b>Project Completion 30/09/2011</b>
Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain	<i>Awaiting confirmation of amounts</i>	
Admin Costs are low at 5% of budget. Please Explain	<i>has now been journalled</i>	
Other Prog Exp is low at 1% of budget. Please Explain	<i>will be expended by end of program</i>	
Salaries have no expenditure compared with budget. Please Explain	<i>has now been journalled</i>	

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**Department Programs (Please expand full name for narrative reports)**

**Class 11. RDWA - Rural Doctors Workforce A Class 11. RDWA - Rural Doctors Workforce Agency**

No Program Funds have been received. Please Explain *Still awaiting confirmation of contract, as per CEO's request all transactions have been reversed or moved.*  
 Salaries are high at 200% of budget. Please Explain *as above*

**Class 12. NPS - National Prescribing Services Project Completion : 30/06/2014**

Program Funds have received 25% of budget. Please Explain *as per contract*  
 Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain *Awaiting confirmation of amounts*  
 Contractors & Consultants are low at 1% of budget. Please Explain *expenses have not yet been incurred*

**Class 42. NiGP- Nursing in General Practice Project Completion : 15/08/2011**

There is no budget in place, what are your time frames for this class. Please Explain *budget now in place (this will be expended and rectified in September)*

**Class 43. CPNI- Country Practice Nurse Initiative Project Completion : NA**

There is no budget in place, what are your time frames for this class. Please Explain *Contract has finished, transatctions have been reallocated*

**Class 6 GPII DoHA- General Practice Immunisation Incentive Scheme Project Completion : 30/06/2012**

Program Funds have received 50% of budget. Please Explain *as per contract*

**Class 9. WSRGP - Workforce Support for Rural General Practitioners Program Project Completion : 30/06/2012**

Program Funds have received 25% of budget. Please Explain *as per contract*  
 Carried Forward Balances are nil, are audit journals awaiting, etc.? Please Explain *Awaiting confirmation of amounts*  
 Meetings & Events have no expenditure compared with budget. Please Explain *expenses have not yet been incurred*  
 Payments to GP's have no expenditure compared with budget. Please Explain *expenses have not yet been incurred*

**Department Admin (Please expand full name for narrative reports)**

**Class 1. DoHA Core- Division's Core Funding Project Completion : 30/06/2012**

Program Funds have received 50% of budget. Please Explain *As per contract*  
 Business Dev has spent \$4,091, however no budget existed. Please Explain *Expenses related to Medicare Local reform, allowable under the contract. To be reallocated from other budget lines*  
 Contractors & Consultants are low at 9% of budget. Please Explain *Expenses have not yet been incurred*  
 Meeting & Events are low at 7% of budget. Please Explain *Expenses have not yet been incurred*

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Class	18. Operations	Project Completion N/A
	Program Funds have received 9% of budget which is low. Please Explain	<i>It is anticipated that revenue will increase in the next quarter due to low program activities in the first quarter of the financial year.</i>
	Other Income have received 6% of budget which is low. Please Explain	<i>as above</i>
	Total Exp of minus \$14,398. Most of the budget percentages are severely out of the range. Please review transactions to ensure no error exist?	<i>Start of the financial year, expenses will be incurred as the year progresses.</i>
Class	99. Motor Vehicles	
	MV Exp of minus \$4,738. Please review transactions to ensure no error exist? Please Explain findings.	<i>Journals need to be taken for contribution to the purchase of the vehicles.</i>
Class	99. Wages	
	MV Exp of \$1,103. Please review transactions to ensure no error exist? Please Explain findings.	<i>has been corrected</i>
	Salaries Exp of \$36,458. Please review transactions to ensure no error exist? Please Explain findings.	<i>No errors present, 5 pay cycles in August. Journals from 18 have now also been entered to balance this class. We are thinking of changing the wage journals to fortnightly, to reflect a more accurate picture.</i>

## Balance Sheet Report

Visa Reconciliation for Gina Stephenson, last done 26/06/11. Please explain	<i>Has been done as of 28/8/2011</i>
Visa Reconciliation for CEO, done 28/09/11 (future dated). Please explain	<i>Incorrect date recorded, will be rectified next month</i>
Electronic Clearing has a \$1,066.19 balance. It relates to and eft payment to BARAKA SMSF on 10/08/2011. When will this be fixed and sent? What was the issue? Please explain	<i>Relates to Unpaid Superannuation for Dr Torome, currently being investigated</i>
Committed Program Activities in Liabilities. Most transactions are dated 30/06/2011, when will they be reversed etc. Please explain	<i>ATAPS contractors, will be allocated when expenses occur,</i>

## Accounts Receivable

What is being done to collect the debts out standing for more than 90 days totalling \$\$2,128.50	<i>Invoices have been periodically followed up</i>
Headspace of \$99,000 outstanding between 60-90 days. When is money expected?	<i>On approval of deliverable</i>

## Accounts Payable

No Issues	
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**If any of these comments or queries warrant alteration: Please do them and ensure they are dated prior 31 August 2011**