

CITY 2017 Audit Programs

June 30, 2017

PLANNING CONFERENCE
MANAGER

Date: _____

Time: _____

Manager: _____

Incharge: _____

<u>Items</u>	<u>Discussion</u>
A. Last year's items for next year's audit.	
B. Significant findings from audit planning, including discussion/results of brainstorming session*.	
C. Single Audit requirements, if applicable.	
D. Results of obtaining an understanding of internal controls.	
E. Nonaudit services to be performed and results of evaluation of threats to independence and effectiveness of safeguards*.	
F. Engagement letter-update for current year, if needed.	
G. Significant audit program modifications.	
H. Risk assessment summary (RAS), including planned audit approach.	
I. Audit time budget:	
1. Timing of fieldwork.	
2. Staff scheduling.	
3. Budget variances.	
J. Compliance Guide-Review risk assessment and items selected for testing.	
K. Component units and separately maintained records testing.	
L. New auditing or reporting standards.	
M. Other.	

Copy of planning conference and RAS summary provided to Deputy.

Deputy _____ Date _____

* If not completed at the time of the initial Manager planning conference, document date of subsequent discussion.