

**LANDFILL** 2017 Audit Programs

June 30, 2017

**PLANNING CONFERENCE**  
**MANAGER**

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Manager: \_\_\_\_\_

Incharge: \_\_\_\_\_

Items

Discussion

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

Copy of planning conference and RAS summary provided to Deputy.

Deputy \_\_\_\_\_

Date \_\_\_\_\_

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