

**LANDFILL** 2017 Audit Programs

June 30, 2017

**AUDIT STRATEGY**  
**RISK ASSESSMENT****I. BRAINSTORMING CONFERENCE**

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

Date discussed with manager: \_\_\_\_\_

**Instructions:** Members of the audit team are required to discuss the susceptibility of the Landfill's financial statements to material misstatement due to fraud or error. The discussion should include an open exchange of ideas (brainstorming). The discussion should also emphasize the importance of exercising professional skepticism throughout the audit. The discussion may occur prior to, or in conjunction with, other audit planning procedures, but should take place each year. The manager should determine which matters are to be communicated to members of the audit team not involved in the discussion.

If the audit is a Single Audit, completion of this procedure should include consideration of both the audit of the financial statements and the federal awards.

Audit of financial statements	Yes	_____	No	_____
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Single Audit	Yes	_____	No	_____
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Participants:

<b>Name</b>	<b>Title</b>

1. Describe how the discussion occurred (e.g. face-to-face meeting, conference call)

2. Describe the matters discussed.

