

**LANDFILL** 2017 Audit Programs

June 30, 2017

**AUDIT STRATEGY**  
**RISK ASSESSMENT****Planning Approach:**

We have documented the material account balances and classes of transactions and identified significant risks, if any, at the relevant assertion level. We have determined and documented the risk of material misstatement, specific responses to the risks identified, an overall audit approach and have modified the audit program procedures accordingly.

**Significant Changes to Overall Audit Strategy:**

Document significant changes made during the audit to the overall audit strategy and reasons for such changes. These changes, if any, should be documented on the risk assessment summary or listed below:

**Completion - Overall Audit Strategy Conclusion:**

We have reviewed the audit procedures performed for each account balance and class of transaction and have determined these procedures agree with and satisfy the planned audit approach.

	Initials and Dates			
	Planning		Completion	
	Initials	Date	Initials	Date
Incharge				
Manager				
Independent				
Reviewer				