

**COUNTY** 2018 Audit Programs

June 30, 2018

**PLANNING CONFERENCE**  
**ENTRANCE – COUNTY TREASURER**

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

## IN ATTENDANCE:

<u>County</u>		<u>Auditor</u>	
Name	Title	Name	Title
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

ItemsDiscussion

- A. Scope of Audit:
  - 1. Period to be audited.
  - 2. Objectives of audit.
  - 3. Funds to be audited.
  - 4. Federal programs.
  - 5. Additional audit requirements.
- B. Timing of:
  - 1. Fieldwork.
  - 2. Release of report.
- C. Availability of records.
- D. Working space arrangements, if applicable.
- E. Extent of internal audit/other client assistance.
- F. Status of prior year's audit comments
- G. Personnel changes.
- H. Accounting problems during the year.
- I. Pending litigation.
- J. Significant accounting policies.
- K. Extent of computerized books and records.
- L. Inquire of management about the existence of related party/business transactions, including changes from the prior year and the nature of the relationships.
- M. Inquire of the Treasurer about his/her understanding of the risk of material misstatement due to fraud and whether he/she has knowledge of fraud has occurred.

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Items

Discussion

- N. Ensure management is aware of their responsibilities under Chapter 11.6(7) of the Code of Iowa to notify the Auditor of State regarding any suspected embezzlement, theft or other significant financial irregularities.
- O. Inform Treasurer about the auditor's responsibilities of inquiring of them and others about fraud risk factors relating to financial reporting and misappropriation of assets throughout the audit in accordance with AU-C 240.

Acknowledgement:

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County Treasurer

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Date