

**COMMUNITY COLLEGE** \_\_\_\_\_ 2018 Audit Programs

June 30, 2018

**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. Component units and separately maintained records testing.	
K. New auditing or reporting standards.	
L. 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.