

ENTITY _____ 2021 Audit Programs

June 30, 2021

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. 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. Staff scheduling.
 - 2. Timing of fieldwork.
 - 3. Budget variances.
- J. Review applicable Code Compliance Guide.
- K. Component units and separately maintained records testing.
- L. New auditing or reporting standards.
- M. If the Entity is cash basis, Management's Discussion and Analysis (MD&A) is **not a required part** of the financial statement for entities reporting on a cash basis. Entity management may voluntarily elect to include an MD&A with the financial statements.
- N. 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.