

**ENTITY** 2023 Audit Programs

June 30, 2023

**CSLFRF EXAMINATION**  
**PLANNING CONFERENCE – ENTRANCE**

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

IN ATTENDANCE\*:

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

ItemsDiscussion

## A. Scope of CSLFRF Examination\*\*:

1. Period to be audited.
2. Entity qualifies and alternative procedures will be performed instead of a single audit.
3. Will perform examination procedures to determine compliance with the applicable compliance requirements
4. Engagement letter.
5. Examination engagement report to be issued.
6. The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement".

## B. Timing of\*\*:

1. Fieldwork.
2. Release of examination engagement report.

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Acknowledgement:

_____ Name/Title*	_____ Date
_____ Name/Title*	_____ Date
_____ Name/Title*	_____ Date

\* The planning conference should be completed with **management** (for example: County Auditor, County Treasurer, City Administrator/Clerk) **AND** an individual representing those charged with governance (for example: County Board of Supervisors Member, City Mayor and City Council Member,).

\*\* These items are required to be communicated with **those charged with governance**, in addition to the items communicated in the audit engagement letter. If those charged with governance are not present at the entrance conference, ensure these items are communicated at another time and document the communication.