

**AGENCY** \_\_\_\_\_ 2023 Audit Programs

June 30, 2023

**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. Significant audit program modifications.
- G. Risk assessment summary (RAS), including planned audit approach.
- H. Audit time budget:
  - 1. Staff scheduling.
  - 2. Timing of fieldwork.
  - 3. Budget variances.
- I. New auditing or reporting standards.
- J. 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.