Sample Entity
Manager Planning Conference
Items Discussed
June 30, 2023__

Manager: ___________________________

Incharge: __________________________

Date: _____________________________

1. Last year's items for this year (have a copy and be prepared to discuss).

2. Significant items from planning:
   a. Discussions/results of brainstorming session. (Note: If not completed at the time of the initial planning conference, document date of subsequent discussion.)

   b. New capital projects.

   c. Debt issues (i.e., new issues, debt refundings, revenue debt, G.O. debt, etc.).

   d. Applicability of single audit.

   e. Results of obtaining an understanding of internal controls, if available.

   f. Other.

3. Nonaudit services to be performed and results of evaluation of Independence impairment:
   a. Entity Wide and WTB preparation or conversion from cash to accrual.

   b. MD&A – (Since not required for cash basis reporting, the client has the option to include or not. If client chooses to include the MD&A, it should be prepared by the client in accordance with standards. Discuss impact on audit cost if client asks AOS to prepare).

   c. SEFA

4. Engagement letter – update for current year, if needed:
   a. Governing body member change (if the signer is now off the Council/Board)

   b. Single audit vs none –

5. RAS – discuss and determine appropriate audit approach including significant audit program modifications.

6. Budget/Progress reports:
   a. Discuss whether an amendment the workplan is needed.

   b. Review line item budgets for reasonableness.

   c. Allow time for Manager review notes.

   d. Project audit bill based on planned hours, staffing, travel expenses, etc.

   e. Prior year write-off, if any, and reasons for the write-off.

   f. Prioritize tasks (i.e., bank reconciliation and fund balance workpaper, preliminary analytical procedures, internal controls and WTB).

   g. Identify tasks staff need to complete in the field, including information to obtain from the client while in the field in order to work remotely.

   h. Frequency of submission of progress reports.

   i. Timely communication with Manager regarding any problems encountered, followed by discussion with the client (if Manager deems necessary).

7. Scheduling:
   a. Budgeted hours versus scheduled.

   b. Audit timing requirements.

   c. Discuss how holidays and training falling during fieldwork will be handled. Also discuss manager and incharge expectations for scheduled days, start times/hours necessary. Ensure staff are aware of the expectations.

   d. Travel/commuting arrangements and time charged to travel line item, if applicable. Also discuss specific days planned to work in the field versus remotely.

   e. Incharge mentoring as necessary, including availability and timing.

f. Timing of Manager visit.

g. Projected date for turning in workpapers and audit report draft.

8. Pivot tables – obtain data from client necessary for pivot tables. (prioritize reconciliation)

9. Compliance Guide:
   a. Review risk assessment and items selected for testing.

   b. Ensure sufficiency of selections.

10. Component units and separately maintained records testing.

11. Single audit:
    a. Major program determination.

12. Audit reports
    a. Start with the blank report included in engagement

    b. Prioritize preparation of report to the extent possible

13. Incharge Reminder Checklist
    a. Expectation for inclusion in general file (2001s)

14. Any new auditing or reporting standards (ie, County 4-H clubs, FEMA, GASB 88 – direct borrowing debt, GASB 83 - certain asset retirement obligations).

15. Other items: (ie, new state agency sampling forms)

Copy of planning conference and RAS summary provided to Deputy.

Deputy ________________________________ Date______________