

The 36th Annual  
**Unitary Appraisal School**  
January 30 to February 4, 2022

Sponsored by:  
Western States Association of Tax Administrators  
and  
Utah State University

**Course 102 – Principles of Property Tax Auditing**

Program Agenda

**Sunday, January 30**

**5:00 p.m. - 6:00 p.m.** Registration, Eccles Conference Center

**6:30 p.m. - 7:30 p.m.** Welcome Dinner, Eccles Conference Center 201/203

**Monday, January 31**

**8:30 a.m. - 9:40 a.m.**

- Introductions
- Course Outline, Objectives & Agenda

**9:40 a.m. - 10:00 a.m. Break**

**10:00 a.m. - 10:45 a.m.**

- Class Discussion

**10:45 a.m. - 12:00 p.m.**

- Audit Theories
- Generally Accepted Accounting Principles
- Generally Accepted Auditing Standards

**12:00 p.m. - 1:15 p.m. Lunch**

**1:15 p.m. - 2:40 p.m.**

- Audit Theories: Modular Auditing Concept
- Audit Theories: Planning

**2:40 p.m. - 3:00 p.m. Break**

**3:00 p.m. - 4:30 p.m.**

- Start of an Audit – An Overview

**4:30 p.m. – 5:00 pm**

- Review of Concepts Covered

**6:00 p.m. - 7:30 p.m. Dinner, TBA**

**WSATA Course 102  
Program Agenda**

**Tuesday, February 1**

**8:30 a.m. - 9:40 a.m.**

- Starting the Field Work

**9:40 a.m. - 10:00 a.m. Break**

**10:00 a.m. - 12:00 p.m.**

- Preparing Audit Work Papers

**12:00 p.m. - 1:15 p.m. Lunch**

**1:15 p.m. - 2:50 p.m.**

- Audit Report

**2:50 p.m. - 3:10 p.m. Break**

**3:10 p.m. - 4:30 p.m.**

- Audit Data Presentation
- Pivot Table
- Provider Plus Introduction

**4:30 p.m. - 5:00 pm**

- Review of Concepts Covered

**6:00 p.m. - 7:30 p.m. Dinner, TBA**

**Wednesday, February 2**

**8:30 a.m. - 9:40 a.m.**

- Provider Plus Practice Set

**9:40 a.m. - 10:00 a.m. Break**

**10:00 a.m. - 12:00 p.m.**

- Provider Plus Practice Set (continued)

**12:00 p.m. - 1:15 p.m. Lunch**

**1:15 p.m. - 2:50 p.m.**

- Provider Plus Practice Set (continued)

**2:50 p.m. - 3:10 p.m. Break**

**3:10 p.m. - 4:30 p.m.**

- Internal Controls
- Audit Procedures

**WSATA Course 102  
Program Agenda**

**4:30 p.m. – 5:00 pm**

- Review of Concepts Covered

**6:00 p.m. -7:30 p.m. Dinner, TBA**

**Thursday, February 3**

**8:30 a.m. - 9:40 a.m.**

- Depreciation

**9:40 a.m. - 10:00 a.m. Break**

**10:00 a.m. - 12:00 p.m.**

- Audit Completion
- Exit Interview

**12:00 p.m. - 1:15 p.m. Lunch**

**1:15 p.m. - 3:00 p.m.**

- Construction Work in Progress
- Construction Work in Progress Cut-Off

**3:00 p.m. - 3:20 p.m. Break**

**3:20 p.m. - 4:30 p.m.**

- Audit Topics
- Review for Final Exam

**4:30 p.m. – 5:00 pm**

- Review of Concepts Covered

**6:00 p.m. - 7:30 p.m. Dinner, TBA**

**Friday, February 4**

**8:30 a.m. - 10:00 a.m. Final Exam**

- Final Exam

**10:00 a.m. - 10:30 a.m. Review of Final Exam**

- Review of the Final Exam

**10:30 a.m. - 11:00 a.m. Summary & Adjourn**

- Summary & Adjourn