

The 38th Annual
Unitary Appraisal School
January 28 to February 2, 2024

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

Course 102 – Principles of Property Tax Auditing

Program Agenda

Sunday, January 28

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

6:30 p.m. - 8:00 p.m. Welcome Dinner, Eccles Conference Center 201/203

Monday, January 29

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.

**WSATA Course 102
Program Agenda**

- Dinner – **Café Sabor**
(Shuttle leaves at 5:45pm – Vet Science Bldg.)

Tuesday, January 30

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 – **On Campus**

Wednesday, January 31

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.

**WSATA Course 102
Program Agenda**

- Internal Controls
- Audit Procedures

4:30 p.m. – 5:00 pm

- Review of Concepts Covered

6:00 p.m. -7:30 p.m.

- Dinner – **Olive Garden**
(Shuttle leaves at 5:45pm – Vet Science Bldg.)

Thursday, February 1

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 – **On Campus**

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