

Apollo Shoes, Inc. AUDIT PLAN—PLANNING FYE 12/31/2020		A-0 You are responsible for completing all steps highlighted in green.			
		Workpaper Reference	Related Assertion (s)	Performed by	Comments
1	Complete client engagement acceptance form.	TBA		DW	
2	Review correspondence files, prior year audit workpapers, permanent files, financial statements and auditor's reports.	NA		DW	The PY 10K is included in the workpapers at A-3, the PY workpapers are not available per Apollo. See board of director meeting minutes for more information A-3.
3	Obtain 2019 audited trial balance and 2020 unaudited trial balance.	A-1 and A-2		DW	Trial balance obtained on 9/1/2021 from Samuel Carboy, Apollo Controller.
4	Obtain and review a copy of the prior year 10K.	A-3		DW	Obtained by DW on 12/24/2020.
a	Foot balances and ensure mathematical accuracy of PBC trial balances.				
b	Trace prior period balances to the closing balance in the prior period's financial statements (10-K).				
5	Determine the extent of involvement, if any, of consultants, specialists, or internal auditors.	NA		DW	Some reliance on internal audit will be necessary.
a	If the work of another is being used in the engagement, determine that it is used in accordance with professional standards.	NA		DW	Apollo Director of Internal Audit - Karina Ramirez will be assisting on the audit, per my (DW) review of her qualifications and the organizational structure of Apollo I have concluded that she is both objective and competent.
6	Review the minutes of the board of directors and committee meetings for the year and any new agreements, leases, contracts, or other important documents. Obtain copies of the minutes or agreements for the current or permanent workpaper files. Highlight matters relevant to the related audit area or for which disclosure will be required in the financial statement or notes.	A-3		TC	Notes on A-3.
7	Obtain an engagement letter from the client.	A-4		DW	Signed copy of engagement letter received from the client on November 20, 2020.
8	Complete Materiality Memo.	A-5			
9	Complete a time budget by audit area.	A-6		DW	Rough draft completed, now senior to track and expand time tracking.
10	Determine staffing assignments based on consideration of audit risks, and discuss the preliminary audit plan and key dates, i.e. inventory observation, mailing of confirmations, etc. with the audit staff.	A-7		DW	Staff determined as of 12/01/2020
11	Complete independence forms for all firm employees.	NA		NA	Electronically signed by all firm employees and filed on firm intranet as of December 31, 2020.

Apollo Shoes Case Solution Planning

Timothy J. Louwers



Apollo Shoes Case Solution Planning:

Managing a Global Workforce Charles Vance, Yongsun Paik, 2015-03-27 This new edition of *Managing a Global Workforce* provides balanced and contemporary coverage of human resource management in the international marketplace Directed at future general managers and international executives rather than HR specialists it is designed to help students as well as professionals recognize the critical human resource issues underlying the cultural and economic challenges they face

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Aeronautics and Space Report of the President ... Activities United States. President, 1973

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