

Message

From: Stephen McKinnell [Stephen.McKinnell@whitleypenn.com]
Sent: 10/2/2021 11:56:36 AM
To: Camron Harris [Camron.Harris@whitleypenn.com]
Subject: DJT Agenda
Attachments: External Planning Agenda 6.30.2021 - DJT SOFC.docx

Camron – see agenda attached for our DJT meeting on Monday. Let me know what you think and feel free to edit as you see fit. A couple of notes below:

- I tried to strip this down keep it a compilation scope. I went to the SSARS 80 standard and our primary responsibility is to read the FS, understand the framework (GAAP) and understand their accounting policies. If we do anything more than that, we run the risk of performing assurance procedures.
 - Check out ASC 274 for specific guidance on Personal Financial Statements under GAAP. Mazars had language in their opinion related to omissions in the financials – I verified all of the omissions using this guidance
- My big objectives for the planning call is understanding how all of the information will be provided from management
- Fraud inquiries – I don't think this is required for a comp. but I was not sure. Should we remove this section?

Stephen McKinnell, CPA

Audit | Senior Manager

Stephen.McKinnell@Whitleypenn.com

214.393.9377 Direct

251.753.4530 Cell


whitleypenn
8343 Douglas Avenue Suite 400
Dallas, Texas 75225

[Austin](#) | [Dallas](#) | [Fort Worth](#) | [Houston](#)

whitleypenn.com



PX-1512

Index No. 452564/2022 (AFE)

DJT SOFC
Planning Meeting Agenda
Year Ended June 30, 2021

1. Engagement Team:

Partner-in-charge:	<u>Camron Harris</u>
Senior Manager:	<u>Stephen McKinnell</u>

2. Client Team:

Main Audit Contacts:	<u>Jeff McConney</u>
	<u>Ray Flores</u>
	<u>Patrick Birney</u>

3. Expectations:

PBC list:	<u>To be provided</u>
Draft of financial statement:	<u>10/20/22</u>
Issuance of financial statement:	<u>10/29/22</u>

4. Discuss delivery of information from management.

- a. Discuss PY PBC list
- b. Discuss the information to be provided in the compilation package (i.e. trial balance, schedules, information required to update footnotes, etc.)
 - i. Who from TTO will be providing the different types of information?
 - ii. For the property valuations, we will need to obtain a general understanding of how the values were determined for the purposes of updating the footnotes.

5. Are there any new accounting policies to be adopted in the current year financial statement?

6. Discuss any changes expected to the current year financial compared to the prior year financial. (i.e. any properties to be added or removed, any changes in valuation techniques for specific properties)

**DJT SOFC
Planning Meeting Agenda
Year Ended June 30, 2021**

7. Management Inquires:

Are you aware of actual or suspected fraud affecting the entity?	Yes / No
--	-------------

Comments:

8. Any Other Matters of Discussion: