

Exhibit 3-2

Taxpayer Name: _____

Form: _____

Year: _____

AUDIT PLAN

Date	Item	Document Request #			
	1. Initial Interview Internal Control Conclusion				
	2. Read Corporate Minute Book				
	3. Reconcile stock ownership				
	4. Complete 3-year analysis				
	5. Reconcile books to return				
	6. Reconcile cash to balance sheet				
	7. Review M-1 and M-2 schedules				
	8. Peruse adjusting entries				
	9. Peruse financial statements				
	10. Compare 941's to Wages and Taxes				
	11. Peruse related returns, sub years				
	12. Peruse pension/profit sharing plan				
	12a. Complete Form 4632 and 4632-A				
	13. Peruse Books				
	13a. General Journal				
	13b. Sales reversals				
	13c. Comparative Statements				
	14. Refine audit plan – select items				
	15. Complete Gross Income Probe				
	16. Peruse canceled checks				
	16a. Additional banks				
	16b. Foreign activities				
	16c. Related transactions				
	17. Special Issues - Employment Tax				
	18. Related Party Transactions IRC sections 7872, 461, and 267(a)				