

**IFTA/IRP Audit Workshop**  
**Opening Conference Breakout**  
**Handout**

**HELPFUL OPENING CONFERENCE TIPS**

- The opening conference provides the auditor and the company representative the opportunity to share information concerning the audit and company operations.
- During the opening conference, explain the purpose of the audit and the main objectives.
- Completion of a pre-audit questionnaire by the business representative can be used as a “guide” by the auditor in preparing pertinent questions for the opening conference.
- The opening conference sets the tone for the audit and provides the opportunity to establish a proper atmosphere and an effective working relationship. It can make the difference between a cooperative or uncooperative audit process.