

2015 SINGLE AUDIT OVERVIEW FOR KNOWLEDGE COACH USERS

PURPOSE

This document is published for the purpose of communicating, to users of the toolset, updates and enhancements included in the current version. This document is not, and should not be used as an audit program to update the audit documentation of an engagement started in a previous version of this product

WORKPAPER UPDATES AND ROLL FORWARD NOTES

General Roll Forward Note:

You must be the current editor of all Knowledge Coach workpapers to update to the latest content, and you must be the current editor upon opening the updated workpaper for the first time to ensure you see the updated workpaper.

2015 Knowledge-Based Single Audits™, has been updated where applicable to take into account new or pending compliance auditing standards and guidance, and their applicability to single audits, as well as the OMB 2015 *Compliance Supplement*. Many new tips and examples have been incorporated. The 2015 tools include links to specific guidance that provides instant access to detailed analysis related to the steps and processes discussed in the workpapers. The 2015 edition of *Knowledge-Based Single Audits* is current through SAS-129, *Letters for Underwriters and Certain Other Requesting Parties*; *Government Auditing Standards, December 2011 Revision*; and the OMB *Compliance Supplement* as of June 2015; and includes guidance on the 2013, 2014, and 2015 Data Collection form, and discussion of the Uniform Guidance. Where applicable, the AICPA *Code of Professional Conduct—Revised* is discussed). Finally, where applicable, the provisions of the updated Committee of Sponsoring Organizations (COSO) 2013 update to *Internal Control — Integrated Framework* is referenced and incorporated.

The 2015 tools include the following updates:

Knowledge-Based Audit Documents (KBAs)

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
KBA-101S Overall OMB Compliance Audit Strategy					
Modified	Title change from “Overall OMB Circular A-133 Compliance Audit Strategy” to “Overall OMB Compliance Audit Strategy” Updated for 2CFR200 provisions and Single Audit guide.	Title change; content update	Y	OMB	
Modified	Added Practice Alert: Practice Alert: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) was released by the White House Office of Management and Budget (OMB) in conjunction with the Council on Financial Assistance Reform on December 26, 2013. The <i>Uniform Administrative Requirements</i> represents a consolidation and clarification of nearly every aspect of eight existing grant circulars.	Purpose	Y	Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance)	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	<ul style="list-style-type: none"> Subpart A contains acronyms and definitions. Subpart B contains general provisions, the purpose of the <i>Uniform Administrative Requirements</i>, the applicability of the requirements and their effective dates. Many of these provisions were formerly in Circular A-102, also known as “the Common Rule.” Other former provisions of Circular A-102 are now contained in Subparts C and D. Subpart C contains guidance for applying for federal awards, the contents contained in federal award notices and other guidance for federal agencies. Subpart D contains most of the administrative requirements to be followed by prime recipients of federal grants and subrecipients including procurement, internal controls and subrecipient monitoring. Subpart E includes a consolidation of all former cost principles contained in the former Circulars A-21, A-87, and A-122. Subpart F contains reforms to the Single Audit requirements formerly contained in Circulars A-133 and A-50. <p>Implementation of administrative and cost provisions began on December 26, 2014, and is staggered by grant award. Therefore, full implementation by a state or local government may last years until all grants received prior to December 26, 2014 are expended. Provisions related to federally assisted procurements were give a one year grace period and may extend to December 26, 2015. Indirect cost rate and cost allocation plans for grant awards and subawards may last years longer due to extensions contained in the Uniform Guidance.</p> <p>To the extent possible, the <i>Knowledge-Based Audits™ of State and Local Governments with Single Audits</i> contains guidance on <i>both</i> sets of requirements, those in existence prior to December 26, 2014, and those after December 26, 2014.</p> <p><i>Administration of Federal Grants</i></p> <p>Some of the initial policies and regulatory guidance provided by federal agencies will likely be in conflict of interest policies. When applying for a federal grant, state and local governments, nonprofit entities, and government contractors will have new disclosure with regard to <i>all</i> violations of federal law, including fraud, bribery, and gratuity violations potentially affecting a federal award.</p> <p>A new type of federal award is established by the reforms entitled “fixed amount awards.” These fixed amount grants will have accountability provisions established in the award language. The accountability will consist of performance milestones and results that must be reported to the federal agencies. Any changes in the project funded by a fixed award will require further approval from the federal agency.</p> <p>For the majority of grants - competitive grants - federal agencies will be required to post notices of all grant opportunities on http://www.grants.gov. Thus, much of the political influence on competitive grants may be removed. Grant opportunities must be publicized for a minimum of 60 days unless determined by a federal agency head to be of such a need that only</p>				

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	<p>a 30-day exposure is necessary.</p> <p>Applying for a new grant will be streamlined as the federal government will move toward a uniform application similar to applying for admission to a college or university. The review of the application will also be streamlined and more transparent, taking into account audit risk. This review process is already in place for research and development grants and now will be in place for all competitive grants. The potential recipient may have to show that they are financially stable, have quality accounting and financial reporting systems, and have had strong performance with federal money in the past, as well as other factors. Therefore, if an entity has a number of audit findings related to the administration of a grant being applied for, the findings will be a negative in receiving future grants.</p> <p>Direct and indirect recipients of federal funds must comply with grant award provisions and will remain subject to testing for effective internal controls. Direct recipients of grants will still be responsible for monitoring subrecipients.</p> <p><i>Cost Accounting Provisions</i></p> <p>Cost accounting and cost recovery provisions are also being streamlined. Property and equipment purchased from a federal award will now have a \$5,000 threshold to require depreciation. Therefore, most personal computers and similar technology that is used as part of a federal program may likely be expensed starting on January 1, 2015. However, the recipient must have a consistent policy of capitalization. Shared services, strategic sourcing, and noncompetitive micro-purchasing (e.g., p-cards or purchases of less than \$3,000) are encouraged in the new provisions.</p> <p>Other provisions are changing with regard to indirect rate setting and cost recovery. Starting on December 26, 2014, negotiated rates must be accepted by all federal agencies unless exempted by statute. For example, a rate negotiated with the U.S. Department of Health and Human Services must also be accepted by the Department of Justice.</p> <p>There is also a relaxing of certain policies. For example, providers of required training for the administration of federal awards must make available "family friendly" provisions, including child care services. There are provisions to allow for pilot tests of relaxed time and attendance recording proving maintenance of effort. The costs of an audit even for a non-federal entity will now be allowable as long as the costs are included in an indirect cost pool. Fringe benefits will now be allowable costs on a U.S. GAAP basis, rather than a cash basis. This will be very important as entities implement the new defined benefit pension standards as well as the forthcoming changes to the defined benefit health care standards.</p> <p>Indirect rates for new grantees will receive a 10% overhead rate; this rate may continue indefinitely. This will be a great enhancement for many small recipients that need to fund administrative costs. For grantees with negotiated rates, the current rate may continue for four years (until December 26, 2018, or as directed in the grant award.) In some cases, the indirect rate may extend well past that date. However, any future negotiation will require more paperwork to substantiate the rate. False certifications of costs may be subject to pains and penalties of perjury (a federal offense).</p>				

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	<p>Other selected changes in items of cost include the expensing of computing devices related to federal awards less than \$5,000 as supplies.</p> <p><i>Audit Provisions</i></p> <p>The greatest focus of the <i>Uniform Administrative Requirements</i> changes has been to the audit provisions. First and foremost, the threshold for a single audit will rise to \$750,000 in federal expenditures in any year. The OMB estimates that 5,000 entities nationwide, out of 45,000 current single audits, may no longer be subjected to a federal single audit upon implementation. The major program and risk assessment determination will also change slightly. The audit provisions are applicable to audits of fiscal years beginning on or after December 26, 2014 and may not be early implemented.</p> <p>Also of great importance, starting in 2015, audit submissions of financial reports attached to the data collection form must be a text-based Adobe portable document file (PDF) that is unlocked and unencrypted. Personally identifiable information must not be included in the submission. However, tribal governments have certain exemptions to this rule with regard to confidential business information. Auditees will now be subject to the cooperative audit resolution process with federal agencies. Federal agencies will engage auditees to remediate findings on a more streamlined basis and to reduce questioned costs. The questioned cost reporting threshold will also rise from the current \$10,000 to \$25,000.</p> <p><i>Frequently Asked Questions Document</i></p> <p>A set of frequently asked questions (FAQs) have been released by the Council on Financial Assistance Reform (COFAR) that was instrumental in authoring the Uniform Guidance. The frequently asked questions have also been integrated into this part to the extent possible and where applicable. They are freely available at https://cfo.gov and search for COFAR. As of the date of publication, there has been minimal additional guidance with regard to Subpart F dealing with Single Audit requirements.</p> <p>One of the more controversial sections of the new Uniform Guidance has been clarified in the FAQs. Section 200.303 requires that non-federal entities must establish and maintain effective internal controls over the federal award. The paragraph then indicates that the internal controls <i>should</i> be in compliance with the guidance in the General Accountability Office's (GAO) Standards for Internal Control in the Federal Government (Green Book) and the internal control framework contained in COSO. Similarly to AICPA and Yellow Book guidance, the word "must" indicates a requirement and the word "should" indicates a best practice. A clarification has been published noting that while a non-federal entity is required to have effective internal controls over federal awards, there is no expectation that the non-federal entity would have to follow the Green Book or COSO to achieve this.</p> <p><i>Transition Provisions, Considerations and Issues</i></p> <p>The AICPA's Audit and Accounting Guide, <i>Government Auditing Standards and Single Audits</i> contains a compendium of transition considerations and provisions with regard to the Uniform Guidance. As a reminder, nonfederal</p>				

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	<p>entities are required to implement the Uniform Guidance administrative requirements and cost principles for all new federal awards and to certain funding increments made on or after December 26, 2014. The effective date of the Uniform Guidance as it relates to a subaward is the same as the effective date of the federal award from which the subaward is made.</p> <p>The audit requirements of the Uniform Guidance are effective for audits of fiscal years beginning on or after December 26, 2014. Therefore, auditees subject to a single audit with December 25, 2015, and later year ends will be required to undergo the single audit under the Uniform Guidance. Early implementation of the audit requirements is not permitted. However, with the notable exceptions of:</p> <ul style="list-style-type: none"> • Increased audit threshold. • Relegation of Davis-Bacon testing to special tests and provisions encompassed in a special CFDA number in the <i>Compliance Supplement</i> (20.001). • Discontinuance of auditing of real property acquisition testing for all awards irrespective of date. And, • Differing tests for allowable costs and subrecipient monitoring. <p>Many of the compliance items contained within the OMB <i>Compliance Supplement</i> are similar to current provisions.</p> <p>The audit requirements applicable to an auditee that undergoes <i>biennial audits</i> is dependent on the beginning date of the biennial audit period.</p> <p>Example: For a nonfederal entity that has a biennial audit period of July 1, 2014 – June 30, 2016, the audit will be performed under Circular A-133. Furthermore, for those biennial audits performed under Circular A-133, the audit reports will not be publically available on the FAC website and the auditee will need to provide the reports to any pass-through entities. The Uniform Guidance audit requirements apply to any biennial period beginning on or after the effective date of the Uniform Guidance.</p> <p>The effective dates within the Uniform Guidance will present a challenge to auditees. Auditees will be affected immediately upon the receipt of a new federal award or certain funding increments received on or after December 26, 2014. This could result in nonfederal entities having federal awards subject to both the old cost principles (those found in Circulars A-21, A-87, and A-122) and the new cost principles (as found in subpart E of the Uniform Guidance) within the same fiscal year. Similarly, the pre-Uniform Guidance federal awards will be subject to administrative requirements as found in the circulars, while the post Uniform Guidance federal awards (and certain incremental funding noted earlier) will be subject to the administrative requirements in the Uniform Guidance. It is important that auditees identify the</p>				

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	<p>requirements that apply to each source of funding, document that identification, and develop a system to properly apply the appropriate criteria to the award.</p> <p>Although the audit requirements of the Uniform Guidance have a later effective date, auditors are affected by the December 26, 2014 effective date of the cost principles and administrative requirements. In order to ensure appropriate audit testing, auditors will need to identify the cost principles and administrative requirements that apply to each source of the auditee's federal awards when planning the audit. A particular source of funding may be subject to cost principles and administrative requirements circulars for a portion of the year under audit and the Uniform Guidance cost principles and administrative requirements for a later portion of that year. In summary, auditors should be aware that auditees may have expenditures of federal awards that are subject to a cost principle circular and other awards subject to the Uniform Guidance cost principles for the same major program during the audit period. This also may be the case for administrative requirements. This situation will continue until all pre-Uniform Guidance federal awards have been expended.</p> <p>To accommodate the effective date of the Uniform Guidance requirements, the 2015 <i>Compliance Supplement</i> contains two versions of Part 3, one part for compliance requirements associated with funding not subject to the Uniform Guidance (3.1) and one part for compliance requirements associated with funding subject to the Uniform Guidance (3.2). The two versions are needed due to the differences in the cost principles and administrative requirements.</p> <p>Furthermore, on December 19, 2014, a joint interim final rule was issued containing the implementing regulations of all federal awarding agencies. Those regulations are effective on December 26, 2014. That document notes that some agencies received OMB approval for exceptions to the Uniform Guidance. The exception language is included throughout the joint interim final rule. OMB states that they have approved exceptions only where they are consistent with existing policies of the agency. Therefore, all regulatory language included in the joint interim final rule should be consistent with either the Uniform Guidance or the agencies' existing policies and procedures.</p> <p>The joint interim final rule also includes technical corrections made to the Uniform Guidance. The technical corrections include revisions due to errors, unclear language, or in cases where the language in the final guidance did not match the intent of the guidance. Some technical correction items of note are as follows:</p> <ul style="list-style-type: none"> In various places throughout the Uniform Guidance the use of "should" was changed to "must;" and 				

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	The effective/applicability date was revised to allow a grace period of one fiscal year for nonfederal entities to implement changes to their procurement policies and procedures in accordance with the revised procurement standards.				
Modified	<p>Added the following Note:</p> <p>The audit workpapers contained within this release contain both sets of guidance; however, auditors should review the <i>OMB Compliance Supplement</i> and provisions of each grant award or funding increment for additional compliance requirements. Furthermore, most provisions related to the American Recovery and Reinvestment Act of 2009 (ARRA) have been removed as for most recipients they are immaterial at the time of this publication. Auditors should review any remaining applicable provisions for ARRA in the <i>OMB Compliance Supplement</i> as they plan and perform their audits</p>	Purpose; content update		OMB Compliance Supplement	
Modified	<p>Added the following new content:</p> <p><i>Overall Audit Objectives and Strategy of a Single Audit</i></p> <p>The goals and objectives of a single audit for the auditor are as follows:</p> <ul style="list-style-type: none"> • Completion of the audit of the entity's financial statements and reporting on the supplementary schedule of expenditures of federal awards (SEFA) by <ul style="list-style-type: none"> ○ Determining whether the financial statements of the auditee are presented fairly, in all material respects, in conformity with generally accepted accounting principles (U.S. GAAP). (Note that the Uniform Guidance does not prescribe the basis of accounting for financial statement preparation). ○ Determining whether the SEFA is fairly stated in all material respects in relation to the financial statements as a whole. • Performing a compliance audit of federal awards by: <ul style="list-style-type: none"> ○ Obtaining an understanding of internal control over federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs; plan the testing of internal control over compliance for 	Purpose	Y	SEFA; Uniform Guidance	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	<p>major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program; and perform testing of internal control as planned. When internal control over some or all of the compliance requirements is likely to be ineffective in preventing or detecting noncompliance, planning and performing tests is not required for those compliance requirements. And,</p> <ul style="list-style-type: none"> ○ Determining whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of its major programs (hereinafter referred to as <i>compliance requirements</i>). <p>Compliance testing and reporting go hand in hand. Table 15-1 in the AICPA audit and accounting guide for <i>Government Auditing Standards and Single Audits</i> is a good illustration of the additional compliance testing and internal control responsibilities needed to obtain sufficient appropriate audit evidence and to provide reports on compliance:</p> <p>Also: Added a new table covering compliance testing and internal control responsibilities needed to obtain sufficient appropriate audit evidence and to provide reports on compliance.</p>				
Modified	<p>Added the following new Practice Alert under Use of Other Information:</p> <p>Practice Alert: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), focuses on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i>, CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand</p>	Section 1	Y	<i>Uniform Administrative Requirements</i> 2CFR200	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	which of the types of compliance requirements are applicable for which federal award.				
Modified	<p>Updated Section III, step 3, as follows:</p> <p>To perform a compliance audit of federal awards under the Uniform Guidance, section 514(c)(2) requires the auditor to perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs, in addition to the requirements of <i>Government Auditing Standards</i> (GAGAS). As required by the Uniform Guidance, the auditor plans to test operating effectiveness of internal controls over compliance relative to types of compliance requirements applicable to major programs to the extent to support a low control risk assessment:</p>				
KBA-102S Compliance Audit Significant Matters					
Modified	Title changed from “OMB Circular A-133 Compliance Audit Significant Matters” to “OMB Compliance Audit Significant Matters”	Title	Y		
KBA 104S Evaluating and Communicating Deficiencies in Internal Control over Compliance					
Modified	<p>Updated where applicable for 2CFR200.</p> <p>Updated references to the Uniform Guidance.</p>		Y	2CFR200	Column 12 was updated from “Could Noncompl That is Not Prevented, or Detected and Corrected by Internal Control, Potentially Be More Than Inconsequential?” to “Could Noncompl That is Not Prevented, or Detected and Corrected by Internal Control, Potentially Be Material?”. This column will reset on rollforward.
Modified	<p>Added Practice Alert:</p> <p>Practice Alert: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), focuses on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i>, CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand</p>	Content other than table	Y	2CFR200	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	which of the types of compliance requirements are applicable for which federal award.				
KBA-301S Determination of Materiality at the Major Program and Compliance Requirement Levels					
Modified	<p>Updated where applicable for 2CFR200</p> <p>Added:</p> <p>Practice Alert: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), focuses on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i>, CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.</p>	Instructions	Y	2CFR200	
Modified	<p>Step 1 of Instructions: Added the following content after the first paragraph:</p> <p>The AICPA Audit Guide compares and contrasts materiality in a compliance audit with a financial statement audit. AU-C section 935 <i>Compliance Audits</i>, states that the auditor should establish and apply materiality levels for the compliance audit based on the governmental audit requirement. Therefore, in designing audit tests and developing an opinion on the auditee's compliance with direct and material compliance requirements in a Uniform Guidance compliance audit, the auditor should apply the concept of materiality <i>to each major program</i>, rather than to all major programs combined.</p> <p>For purposes of evaluating the results of compliance testing, a <i>material instance of noncompliance</i> is a failure to comply with federal statutes, regulations, and the terms and conditions of the</p>	Instructions	Y	AU-C section 935 <i>Compliance Audits</i>	

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	federal award that results in an aggregation of noncompliance (that is, the auditor's best estimate of the overall noncompliance) that is material to the affected federal program. Instances of noncompliance that may not be individually material should be assessed to determine if, in the aggregate, they could have a material effect. Because the auditor expresses an opinion on each major program and not on all the major programs combined, reaching a conclusion about whether the instances of noncompliance (either individually or in the aggregate) are material to a major program requires consideration of the type and nature of the noncompliance as well as the actual and projected effect on each major program in which the noncompliance was noted. Instances of noncompliance that are material to one major program may not be material to a major program of a different size or nature. In addition, the level of materiality relative to a particular major program can change from one audit to the next.				
KBA-302N Understanding the Entity's Program Environment: Noncomplex Entities					
Modified	Updated throughout where applicable for 2CFR200. Changed references to OMB Circular A-133 audit to single audit (or compliance audit)	Purpose; Instructions; Sections I-IV throughout	Y	2CFR200	
Modified	Updated Practice Alert for Uniform Guidance provisions.	Instructions	Y	Uniform Guidance	
KBA-302S Understanding the Entity's Program Environment: Complex Entities					
Modified	Updated throughout where applicable for 2CFR200. Changed references to OMB Circular A-133 audit to single audit (or compliance audit)	Purpose; Instructions; Sections I-IV throughout	Y	2CFR200	
KBA-303S Inquiries of Management and Others within the Entity about the Risks of Fraud in a Compliance Audit					
Modified	Title change to: Inquiries of Management and Others within the Entity about the Risks of Fraud in a Compliance Audit Added Practice Alert - Updated for changes in 2CFR200. Added common fraud risk factors	Title; Instructions	Y	2CFR200; audit guide	
KBA-400S Identification of Applicable Compliance Requirements					
Modified	Updated for compliance requirement changes.	Instructions	Y	2CFR200	These columns will reset on Roll Forward and

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	<p>Added Practice Alert</p> <p>Practice Alert: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), focuses on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 OMB Compliance Supplement, CFDA 20.001 Wage Rate Requirements Cross-Cutting Section contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.</p> <p>Updated for changes in 2CFR200.</p> <p>“14 compliance requirements” changed to “12 compliance requirements”</p> <p>Davis-Bacon is now relegated to a special test and only if listed under CFDA 20.001. It is no longer listed as a compliance requirement.</p>				any rows inserted will have “N/A” automatically inserted.
Modified	Changed column heading to “Period of Performance” (was “Period of Availability of Federal Awards”)	Table	Y		Column will retain on Roll Forward
Modified	“14 compliance requirements” changed to “12 compliance requirements and the “Real Property Acquisition and Relocation Assistance” column and “Davis Bacon Act” column heading is N/A (heading “Reserved” as a placeholder only)	Table	Y		
KBA-401N Understanding Entity-Level Controls over Compliance: Noncomplex Entities					
Modified	<p>Updated for compliance requirement changes</p> <p>Changed references to OMB Circular A-133 audit to compliance audit</p>	Content throughout	Y		
Modified	<p>Added section for Control Activities</p> <p>Modified to reference Relevant Principles vs. Control Objectives</p> <p>Modified Conclusion to include assessment of how the components are operating together.</p>	Content throughout	Y	COSO	The flow of findings identified in the KBA-400S series of workpapers has changed due to the COSO Framework changes. Publish KBA-104N prior to roll forward to ensure you maintain your data

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Modified	Content Update for 2013 Framework	Procedures	Y	COSO	Data in this workpaper needs to be reassessed and reevaluated and will not roll forward due to the changes for the COSO framework. You will need to publish KBA-401N prior to roll forward to ensure you maintain your data.
KBA-401S Understanding Entity-Level Controls over Compliance: Complex Entities					
Modified	<p>Changed references to OMB Circular A-133 audit to compliance audit.</p> <p>Modified first paragraph of Instructions, now reads:</p> <p>This form has been designed to provide the auditor with the information necessary to evaluate the design effectiveness and implementation of the client's internal controls over compliance. This form is based on the framework and criteria for an effective internal control as set forth in the <i>Internal Control: Integrated Framework</i> (COSO Framework) published by the Committee of Sponsoring Organizations of the Treadway Commission, as incorporated by reference in Part 6 of the OMB <i>Compliance Supplement</i>. The full version of the <i>Integrated Framework</i> is available at http://www.coso.org.</p>	Instructions	Y	COSO	The flow of findings identified in the KBA-400S series of workpapers has changed due to the COSO Framework changes. Publish KBA-104S prior to roll forward to ensure you maintain your data.
Modified	<p>Added section for Control Activities</p> <p>Modified to include Relevant Principles and Points of Focus vs. Control Objectives</p> <p>Modified Conclusion to include assessment of how the components are operating together.</p>	Content throughout	Y	COSO	
Modified	Content Update for 2013 Framework	Procedures	Y	COSO	Data in this workpaper needs to be reassessed and reevaluated and will not roll forward due to the changes for the COSO framework. You will need to publish KBA-401S prior to roll forward to ensure you maintain your data.
KBA-402S Understanding Compliance Requirement-Level Controls: Activities Allowed and Unallowed and Allowable Costs/Cost Principles					
Modified	<p>Updated for compliance requirement changes</p> <p>Added Practice Alert:</p> <p>Practice Alert: The <i>Uniform Guidance</i> focus on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or</p>	Instructions	Y	2CFR200	

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	<p>unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i>, CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.</p> <p>Updated for changes in 2CFR200.</p>				
KBA-403S Understanding Compliance Requirement-Level Controls: Cash Management					
Modified	<p>Updated for compliance requirement changes; added Practice Alert:</p> <p>Practice Alert: The <i>Uniform Guidance</i> focus on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i>, CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.</p> <p>Added to Instructions:</p> <p>This form has been designed to provide the auditor with the information necessary to determine and document which compliance requirements are applicable to each major federal program and to evaluate the design effectiveness and implementation of the entity's internal control over federal award program compliance. This form is based on the criteria for an effective internal control as set forth in the Internal Control: Integrated Framework (COSO Framework) developed by the Committee on Sponsoring Organizations of the Treadway Commission. Part 6 of the <i>OMB Compliance Supplement</i> incorporates by reference the internal control guidance over compliance requirements applicable to federal programs and to facilitate compliance with federal laws, regulations, and program requirements.</p>				

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modified	<p>Control Objectives under “Process: Cash Management” updated and/or added as follows:</p> <p>For States (and recognized Tribal Nations) to provide reasonable assurances that states comply with applicable Treasury agreements.</p> <p>Added:</p> <p>For non-State entities, to provide reasonable assurances that the drawdown of cash was in a pattern that minimized the time elapsing between the transfer of funds to the entity (either from the US Treasury or from a pass-through entity (and the disbursement of funds to its ultimate recipient.</p> <p>Added:</p> <p>To provide reasonable assurance that any interest earned on advances was properly remitted in accordance with the terms and conditions of the grant award.</p> <p>Added:</p> <p>To provide reasonable assurance that reimbursement payments under cost-reimbursement contracts under the Federal Acquisition Regulations (FAR) and cost reimbursement subcontracts under these contracts requested payments in compliance with 48CFR section 52.216-7(b), if applicable.</p>				
KBA-404S Understanding Compliance Requirement-Level Controls: Davis-Bacon Act					This workpaper has been removed and will no longer be available.
Deleted	Davis-Bacon is no longer a compliance requirement for any grant award. If the provisions are listed under CFDA 20.001, there will be steps listed under Special Tests and Provisions.	Instructions; content update	Y	CFDA 20.001	
KBA-405S Understanding Compliance Requirement-Level Controls: Eligibility through KBA 410S Understanding Compliance Requirement-Level Controls: Program Income					
Modified	Updated for <i>Compliance Supplement</i> changes	Content update			
KBA-411S Understanding Compliance Requirement-Level Controls: Real Property Acquisition and Relocation Assistance					This workpaper has been removed and will no longer be available.
Deleted	Deleted - no longer a compliance requirement for any grant award		Y		

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
KBA-412S Understanding Compliance Requirement-Level Controls: Reporting through KBA414S Understanding Compliance Requirement-Level Controls: Special Tests and Provisions					
Modified	Updated for <i>Compliance Supplement</i> changes	Content update	Y		
KBA-501S Team Discussion of the Risks of Material Noncompliance					
Modified	Updated to the provisions in the <i>Government Auditing Standards and Single Audit</i> Guide				
KBA-502S Summary of Assessments of Risks of Noncompliance					
Modified	Added Practice Alert for 2CFR200	Section I	Y	2CFR200	
Modified	Updated for 2CFR200. Modified the Type of Compliance Requirement/Specific Risk column in the table as follows: Deleted “Real Property Acquisition and Relocation Assistance” (now “reserved” as placeholder and N/A) Changed “Period of Availability of Federal Funds” to “Period of Performance of Federal Funds”	Table	Y	2CFR200	
KBA-503S Basis for Assessment of Inherent Risk of Noncompliance					
Modified	Updated for 2CFR200; added Practice Alerts	Table, other than procedures	Y	2CFR200	
KBA-901S Schedule of Expenditures of Federal Awards Presentation and Disclosure Checklist					
Modified	Updated content and Practice Alerts for provisions of 2CFR200	Content update	Y	2CFR200	
Added	Added Tailoring Question “Does the period under audit begin ON or AFTER December 26, 2014 (subject to the Uniform Guidance)?” This TQ will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.	Content update			
KBA-902S Compliance Audit Review and Approval Checklist					
Updated	Title change to “Compliance Audit Review and Approval Checklist”	Title; Content update	Y	2CFR200	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	Change for requirements of 2CFR200				
KBA-903S Compliance Audit Documentation Checklist					
Updated	<p>Title change and change for requirements of 2CFR 200</p> <p>Purpose:</p> <p>This form is designed to help the auditor assess the completeness of a compliance audit of federal awards under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), the required documentation, and steps to finalize the compliance audit workpapers.</p>	Title; Purpose	Y	2CFR200	

Audit Programs (AUDs)

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AUD-101S Overall Audit Program: Compliance Audit of Federal Awards					
Modified	Title change: Overall Compliance Audit Program: Compliance Audit of Federal Awards Major content update for uniform guidance.	Title; content throughout	Y	Uniform Guidance	
Modified	<p>Modified first paragraph, now reads:</p> <p>This overall audit program has been designed to help the auditor apply an audit methodology to performing a compliance audit of federal awards under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance). This overall compliance audit program and its supporting single audit documents are designed to provide the guidance to perform the audit of compliance with requirements applicable to major federal programs that is conducted in conjunction with the audit of the entity's financial statements in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), <i>Government Auditing Standards</i> (GAGAS), and the Uniform Guidance by listing the steps that should typically be performed in each phase of the compliance audit. This program is supplemented by forms and practice aids to help the auditor perform various compliance audit process steps. In addition to this program and the accompanying forms and practice aids, the auditor will need to create additional audit documentation during the course of the audit</p> <p>Added the following note:</p> <p>Note: The phrase <i>compliance audit of federal awards</i> is meant to be in accordance with the Single Audit, the Uniform Guidance and the <i>OMB Compliance Supplement in force for the particular audit period</i>. All references to the Single Audit, the Uniform Guidance and to some extent, the <i>OMB Compliance Supplement</i> may be used interchangeably throughout this program.</p>	Purpose	Y	Uniform Guidance	
Modified	Changed references to OMB Circular A-133 audit to compliance audit	Content change	Y		

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modified	<p>Added Practice Alert to step 14: Specifically inquire of management about, and be alert to, recipient and subrecipient expenditure of funds provided by the American Recovery and Reinvestment Act of 2009 (ARRA).</p> <p>Practice Alert: At the time of this edition, ARRA funds may be immaterial for most recipients. The 2015 <i>OMB Compliance Supplement</i> deletes many of the requirements related to ARRA funds.</p>	Content change; table other than procedures			
Modified	<p>Updated Practice Alert in step 15: Identify the types of compliance requirements that are considered to have a direct and material effect on each major federal award program.</p> <p>Practice Alert: The <i>Uniform Guidance</i> focus on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i>, CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.</p>	Content change; table other than procedures		Uniform Guidance	
Modified	<p>Modified Practice Alert (in step 49): Document tests of the operating effectiveness of internal controls over compliance using an appropriately tailored work program for each type of compliance requirement applicable to (could have a direct and material effect on) each major program.</p> <p>Practice Point: <i>Compliance Supplement</i> Part 6, Internal Control, for 2015 ONLY has incorporated by reference section 303 of the Uniform Guidance. In section 303, the COFAR acknowledges industry 'best practices' for internal controls contained in the 2013 Committee of Sponsoring Organizations of the Treadway Commission (COSO) Updated "Internal Control – Integrated Framework" and the 2014 Government Accountability Office (GAO) "Standards for the Internal Control in the Federal Government," commonly known as the 'Green Book'. Award recipients may use these documents as a foundation for internal controls, especially if subrecipients are part of the federal program.</p>	Content change; table other than procedures	Y		

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modified	Deleted step (was step 55): Determine that the source and application of ARRA funds are identified and reported separately in the auditee records for new and existing programs or CFDA numbers, including when ARRA funds are used in conjunction with other funds in a federal program.	Procedures step	Y		
Modified	Deleted the following Practice Point (under what was step 72): Practice Point: Final changes to the DCF for 2013, 2014, and 2015 have been released. The changes to the form (SF-SAC) and instructions, as finalized, are applicable for audit periods ending in 2013, 2014, and 2015. The changes to this version of the DCF are more substantial than recent updates to the form. The instructions must be followed for these years or else the submission will be rejected.	Content update, other than procedures step	Y		
AUD-602S Audit Program: Involvement of a Component Auditor					
Modified	Updated for uniform guidance and emphasis on minimal chance of a group audit. Added: Practice Point: The requirements of AU-C section 600, <i>Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)</i> (AICPA, Professional Standards), address special considerations that apply to group audits of financial statements that include the financial information of more than one component (that is, group financial statements). AU-C section 600 is, in part, intended to address the audit risk that results from the aggregation of component financial information (referred to here as aggregation risk). It also establishes requirements for when it is appropriate to make reference to a component auditor in the auditor's report on the financial statements. In accordance with AU-C section 935, the auditor should use professional judgment to adapt and apply the provisions in the AU-C sections to meet the objective of a compliance audit. Therefore, it will be necessary for the auditor to use professional judgment in adapting and applying the provisions of AU-C section 600 to a Uniform Guidance compliance audit. The AICPA Audit Guide <i>Government Auditing Standards and Single Audits</i> in chapter 16 discusses Group Audit Considerations in a Uniform Guidance Compliance Audit. The concept of aggregation risk in AU-C section 600 is <i>not directly</i> applicable to Uniform Guidance compliance audits. Each major program is	Instructions; general information	Y	Uniform Guidance	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>opined on separately. Unlike a financial statement audit, there is no entity-wide opinion on compliance in a Uniform Guidance compliance audit. Additionally, even when a major program is administered by multiple organizational units, locations, or branches within a major program because the focus of the Uniform Guidance compliance audit is attribute-based (that is, there is either compliance or noncompliance), the concepts of aggregation risk and component materiality as contemplated in AU-C section 600 <i>would not be relevant</i>. Instead, the auditor may have additional sampling considerations in such situations.</p> <p>Added note:</p> <p>Therefore, as a result of the unique nature of a Uniform Guidance compliance audit, the concept of a component in AU-C section 600 generally should only be applied <i>when other auditors have been separately engaged</i> to perform a portion of a Uniform Guidance compliance audit. In those cases, the auditor should follow the guidance in AU-C section 600 as it relates to other auditors (that is, component auditors), including considerations of whether to make reference to the other auditors in the auditor's report on compliance and on internal control over compliance. If referring to other auditors, additional report language may be needed.</p> <p>Added:</p> <p>This guidance does not preclude governmental entities and entities that receive governmental assistance from engaging independent accounting firms on a joint venture or subcontract basis. Engaging separate firms on a joint venture or subcontract basis sometimes occurs due to legal or contractual requirements to make positive efforts to use small business, minority-owned firms, and women-owned business enterprises. Therefore, making reference to other auditors in these circumstances <i>is usually not appropriate</i>.</p>				
AUD-603S Audit Program: Using the Work of an Auditor's Specialist through 604S Audit Program: Using the Work of a Management's Specialist					
Modified	<p>Added to first paragraph of instructions:</p> <p>Most common in a compliance audit may be using a third-party attorney who has particular expertise in a federal program.</p>	Instructions	Y		
AUD-701S Audit Program: Designing Tests of Controls over Compliance					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modified	Changes in wording due to 2CFR200. Added new first paragraph under Purpose: To perform a compliance audit of federal awards under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), section 514(c)(2) requires the auditor to perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs, in addition to the requirements of <i>Government Auditing Standards</i> (GAGAS).	Purpose;	Y	2CFR 200	
Modified	Added Practice Alert: Practice Alert: The <i>Uniform Guidance</i> focus on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i> , CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.	Instructions	Y	Uniform Guidance	
Modified	Table modified; Requirements D and K under Compliance Requirement are now “Reserved” placeholders with N/A under Major Programs Requirement H has changed to Period of performance (instead of Period of availability of federal funds)	Table	Y		Requirement D and K will reset on Roll Forward and any rows inserted will have “N/A” automatically inserted. Requirement H will retain on Roll Forward
AUD-801S Audit Program: Activities Allowed or Unallowed through AUD-816S Audit Program: Special Tests and Provisions					
Modified	Changes due to 2CFR 200 and section 3.2 of Compliance Supplement; added appropriate Practice Alerts.	Content update	Y	2CFR 200	
AUD-801S Audit Program: Activities Allowed or Unallowed					
Modified	Section I, added at beginning of first paragraph: To perform a compliance audit of federal awards under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), section	Content update	Y		

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	514(c)(2) requires the auditor to perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs, in addition to the requirements of <i>Government Auditing Standards (GAGAS)</i> .				
Modified	<p>Section III, added:</p> <p>Practice Alert: The OMB <i>Compliance Supplement</i> Part 3 is divided into two parts. During the period covered by the 2015 Supplement, most non-Federal entities will have Federal awards expended that are subject to requirements from <i>both</i> the OMB Circulars (contained in <i>Compliance Supplement</i> Part 3.1 - Federal awards made prior to December 26, 2014) and the Uniform Guidance (contained in <i>Compliance Supplement</i> Part 3.2 - Federal awards made on or after December 26, 2014). The Uniform Guidance is effective for Federal awards made on or after December 26, 2014 and incremental funding where Federal agencies change the award terms and conditions. As explained in the Council on Financial Assistance Reform (COFAR) FAQ .110-11, the effective date of the Uniform Guidance for subawards is the same as the effective date of the Federal award from which the subaward is made. However, as specified in the Uniform Guidance section 200.101(b)(3), with the exception of the audit requirements in the Uniform Guidance, subpart F, in any circumstances where the provisions of Federal statutes or regulations differ from the provisions of the Uniform Guidance, the provision of the Federal statutes or regulations govern. The applicability table in the Uniform Guidance, which is provided below, shows which requirements are applicable to the different types of Federal awards.</p> <p>Added an applicability table.</p> <p>Added:</p> <p>Within the basics of compliance testing, very little has changed between the former OMB Circulars and the Uniform Guidance with the major exception of Compliance Requirements no longer being applicable separately from any Special Tests and Provisions of the federal agency. The following program will note those changes as needed.</p>	Content update	Y	OMB Compliance Supplement	
AUD-802S Audit Program: Allowable Costs and Cost Principles (States, Local and Tribal Governments)					
Modified	<p>Major changes for 2CFR200 including new tables for risk assessment / applicability under 2CFR200</p> <p>Separate sets of steps under A-87 vs. 2CFR200.</p>	Content update	Y	2CFR200	
Added	<p>Added three Tailoring Questions</p> <ol style="list-style-type: none"> 1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circular 				

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>A-87)?</p> <p>2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)?</p> <p>3. Has the entity received a de minimis indirect cost rate?</p> <p>These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.</p>				
AUD-803S Audit Program: Allowable Costs and Cost Principles (Institutions of Higher Education)					
Modified	<p>Major changes for 2CFR200 including new tables for risk assessment / applicability under 2CFR200</p> <p>Separate sets of steps under A-21 vs. 2CFR200.</p>	Content update	Y	2CFR200	
Added	<p>Added four Tailoring Questions</p> <p>1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circular A-21)?</p> <p>2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)?</p> <p>3. Does the educational institution receive more than \$50 million in federal funding in any fiscal year (Uniform Guidance)?</p> <p>4. Has the entity received a de minimis indirect cost rate?</p> <p>These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.</p>				
AUD-804S Audit Program: Allowable Costs and Cost Principles (Non-Profit Organizations)					
Modified	<p>Major changes for 2CFR200 including new tables for risk assessment/applicability under 2CFR200</p> <p>Separate sets of steps under A-122 vs. 2CFR200.</p>	Content update	Y	2CFR200	
Added	<p>Added three Tailoring Questions</p> <p>1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circular A-122)?</p> <p>2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)?</p> <p>3. Has the entity received a de minimis indirect cost rate?</p>				

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.				
AUD-805S Audit Program: Cash Management					
Modified	Added Practice Alerts. Separate set of steps under OMB Circulars vs. 2 CFR 200.	Content update	Y	2CFR 200; Compliance Supplement, section 3.2	
Added	Added two Tailoring Questions 1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circulars)? 2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)? These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.				
AUD-806S Audit Program: Davis-Bacon Act					This workpaper has been removed and will no longer be available.
Deleted	Davis-Bacon is no longer a compliance requirement for any grant award. If the provisions are listed under CFDA 20.001, there will be steps listed under Special Tests and Provisions.	Content update	Y	Compliance Supplement	
AUD-807S Audit Program: Eligibility					
Modified	Added Practice Alerts Added new content at beginning of first paragraph under Section I: To perform a compliance audit of federal awards under the Uniform Guidance, section 514(c)(2) requires the auditor to perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs, in addition to the requirements of <i>Government Auditing Standards</i> (GAGAS).		Y	2CFR 200; <i>Compliance Supplement</i> section 3.2	
AUD-808S Audit Program: Equipment and Real Property Management					
Modified	Added Practice Alert: Practice Alert: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit</i>	Purpose	Y	2CFR 200; <i>Compliance Supplement</i>	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<i>Requirements for Federal Awards</i> (Uniform Guidance), focuses on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i> , CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.			section 3.2	
Modified	Separate set of steps under OMB Circulars vs. 2 CFR 200.	Content update			
Added	<p>Added four Tailoring Questions</p> <ol style="list-style-type: none"> 1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circular A-21)? 2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)? 3. Is the auditee entity a State that is a Local or Tribal Government (Uniform Guidance)? 4. Is the auditee entity an entity OTHER than a State or Subrecipient of a State? <p>These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.</p>				
AUD-809S Audit Program: Matching, Level of Effort, and Earmarking					
Modified	<p>Title change; other edits; added Practice Alert:</p> <p>Practice Alert: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), focuses on testing for fraud, waste and abuse, as well as performance requirements. In doing so, the compliance requirements have been reduced with regard to Davis-Bacon and Real Property Acquisition. The scope is limited to activities allowed or unallowed, allowable costs, cash management, cost principles, eligibility, subrecipient monitoring and reporting. However, federal agencies are allowed additional, special tests and provision requirements. In part 4 of the 2015 <i>OMB Compliance Supplement</i>, CFDA 20.001 <i>Wage Rate Requirements Cross-Cutting Section</i> contains a list of federal awards that require Davis-Bacon testing. Care must be taken by auditors to understand which of the types of compliance requirements are applicable for which federal award.</p>	Content update	Y	2CFR 200; <i>Compliance Supplement</i> section 3.2	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AUD-810S Audit Program: Period of Performance of Federal Funds					
Modified	Separate set of steps under OMB Circulars vs. 2 CFR 200.	Content update	Y	2CFR 200; <i>Compliance Supplement</i> section 3.2 (no 3.1 section)	
Added	<p>Added two Tailoring Questions</p> <ol style="list-style-type: none"> 1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circulars)? 2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)? <p>These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.</p>				
AUD-811S Audit Program: Procurement and Suspension and Debarment					
Modified	<p>Changes due to 2CFR 200 and section 3.2 of <i>Compliance Supplement</i></p> <p>Separate set of steps under OMB Circulars vs. 2 CFR 200.</p>	Procedure steps	Y	2CFR 200; <i>Compliance Supplement</i> section 3.2	
Added	<p>Added three Tailoring Questions</p> <ol style="list-style-type: none"> 1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circulars)? 2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)? 3. Is the auditee entity an entity OTHER than a State? <p>These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.</p>				
AUD-812S Audit Program: Program Income					
Modified	Changes due to 2CFR 200; <i>Compliance Supplement</i> section 3.2.	Content update		2CFR 200; <i>Compliance Supplement</i> section 3.2	
AUD-813S Audit Program: Real Property Acquisition and Relocation Assistance					This workpaper has been removed and will no

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
					longer be available.
Deleted	No longer a compliance requirement	Deleted	Y	Deleted - no longer a compliance requirement for any grant award	
AUD-814S Audit Program: Reporting					
Modified	Changes due to 2CFR 200 and section 3.2 of <i>Compliance Supplement</i> Separate set of steps under OMB Circulars vs. 2 CFR 200.	Content update	Y	2CFR 200; <i>Compliance Supplement</i> section 3.2	
Added	Added two Tailoring Questions 1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circulars)? 2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)? These TQs will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance. Removed the prior two tailoring questions as they now have no tailoring related to them				
AUD-815S Audit Program: Subrecipient Monitoring					
Modified	Edits due to 2CFR 200 and section 3.2 Separate set of steps under OMB Circulars vs. 2 CFR 200.	Content Update	Y	2CFR 200; <i>Compliance Supplement</i> section 3.2	
Added	Added two Tailoring Questions 1. Were grant awards or funding increments received BEFORE December 26, 2014 (subject to OMB Circulars)? 2. Were grant awards and funding increments received ON or AFTER December 26, 2014 (subject to the Uniform Guidance)? These TQs will show/hide steps based on when the Audit Period				

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	begins based on the OMB Circulars and the Uniform Guidance. Removed the prior two tailoring questions as they now have no tailoring related to them				
AUD-816S Audit Program: Special Tests and Provisions					
Updated	Edits due to 2CFR 200 and section 3.	Content update	Y	2CFR 200; <i>Compliance Supplement</i> section 3.2	
AUD-817S Audit Program: Schedule of Expenditures of Federal Awards					
Modified	Updated to the provisions in the Government Auditing Standards and Single Audit Guide	Purpose	Y	<i>Government Auditing Standards and Single Audit Guide</i>	
Added	Added Tailoring Question “Does the period under audit begin ON or AFTER December 26, 2014 (subject to the Uniform Guidance)?” This TQ will show/hide steps based on when the Audit Period begins based on the OMB Circulars and the Uniform Guidance.				
AUD-901S Audit Program: Subsequent Events					
Modified	Updated to the provisions in the Government Auditing Standards and Single Audit Guide.	Procedures	Y	Government Auditing Standards and Single Audit Guide	

Auditor’s Reports (RPTs)

Updated throughout, where applicable, in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Several reports have two versions – one that references the OMB Circulars and one that references the Uniform Guidance.

Correspondence Documents (CORs)

Updated throughout, where applicable, in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Several letters have two versions – one that references the OMB Circulars and one that references the Uniform Guidance.

- **COR-201S Single Audit Engagement Letter: Governmental Entity (Uniform Guidance):** Updated; referenced 2CFR200; new ethics.
- **COR-202S Single Audit Engagement Letter: Not-for-Profit Entity (Uniform Guidance):** Updated; referenced 2CFR200; new ethics.
- **COR-203S Program-Specific Audit Engagement Letter (Uniform Guidance):** Updated for UAR references.
- **COR-206S Inquiry Letter from the Component Auditor to the Group Engagement Team through 213S Communication with Those Charged with Governance during Planning (Uniform Guidance):** Updated for 2CFR200.
- **COR-901S Management Representation Letter: Government Entity Single Audit:** Updated for 2CFR200.
- **COR-902S Management Representation Letter: Not-for-Profit Entity Single Audit through 904S Communication of Significant Deficiencies and Material Weaknesses in Internal Control over Compliance Prior to the Completion of the Compliance Audit (Uniform Guidance):** Updated for 2CFR200.

Practice Aids (AIDs)

Updated throughout, where applicable, in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

- **AID-201S Nonattest Services Independence Checklist:** Minor changes for 2CFR200; updated Practice Alerts and Practice Points.
- **AID-301S Single Audit Applicability and Major Program Determination Form:** Major changes for 2CFR200 including new tabs for risk assessment / applicability under 2CFR200. Added notes alerting users to when a program is only to be used (or may not be used) for audits of fiscal years beginning after December 26th, 2014.
- **AID-302S Subrecipient versus Contractor Considerations:** Minor changes in wording due to 2CFR200 section 330.
- **AID-303S Determining Compliance Audit Materiality:** Changes in wording due to 2CFR200.
- **AID-304S List of Clusters and Programs Contained in OMB Compliance Supplement as of July 14, 2015:** Updated for 2015 Clusters and A-133 vs. 2CFR200 amounts. Many ARRA grants removed.
- **AID-602S Understanding and Preliminary Assessment of the Entity's Internal Audit Function:** Updated Practice Point under Instructions.
- **AID-701S Audit Sampling Worksheet for Tests of Controls over Compliance:** Removed ARRA references; updated for section 303 of 2CFR200 and COFAR FAQs and other items; added a new Practice Alert under Section I heading.
- **AID-702S Matrix of Compliance Requirements:** Completely Updated for 2015 Matrix.
- **AID-901S Differences of Professional Opinion: OMB Compliance Audit:** Minor change for 2CFR200.
- **AID-902S Changes to Audit Documentation after the Auditor's Report Release Date: OMB Compliance Audit:** Changed for 2CFR200; added a practice alert on section 517 requiring 3 year retention unless notified longer; filename change.
- **AID-903S Audit Report Preparation Checklist:** Updated for uniform guidance provisions and *Government Auditing Standards and Single Audit* guide.
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Resource Documents (RESs)

Updated throughout, where applicable, in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

- **RES-001S Knowledge-Based Audit Methodology Overview for Single Audits:** Updated content for the provisions of 2CFR200; removed ARRA provisions as they are now immaterial; added several new Practice Alerts.
- **RES-002S Index of Audit Programs, Forms, and Other Practice Aids:** Updated for changes in content.
- **RES-003S Government Auditing Standards and Single Audits:** Updated content for the provisions of 2CFR200; and to address JIFR; enhanced content with COFAR FAQs; added new Practice Alerts; updated Table 1 with respect to thresholds for grants on or after December 26, 2014.
- **RES-004S Audit Sampling Guidance for Tests of Controls over Compliance:** Updated content for the provisions of 2CFR200.
- **RES-005S Audit Sampling Guidance for Substantive Tests of Compliance:** Updated content for the provisions of 2CFR200.

- **RES-009S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Activities Allowed and Unallowed and Allowable Costs/Cost Principles:** Changed - blanket reference to *Compliance Supplement* parts 3.1 and 3.
- **RES-010S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Cash Management:** Updated due to changes in *Compliance Supplement* parts 3.1, 3.2, 2CFR200 sections 302 and 305, as well as 415 due to focus on improper payments.
- **RES-011S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Davis-Bacon Act:** Included information on programs covered by Davis-Bacon in 2CFR200 (20.001).
- **RES-012S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Eligibility:** Updated due to changes in *Compliance Supplement* parts 3.1, 3.2; added new Practice Alerts and content that addresses the provisions of 2CFR200 Uniform Administrative Requirements.
- **RES-013S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Equipment and Real Property Management:** Updated due to changes in *Compliance Supplement* parts 3.1, 3.2; added new Practice Alerts and content that addresses the provisions of 2CFR200 Uniform Administrative Requirements.
- **RES-014S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Matching, Level of Effort, and Earmarking:** Updated due to changes in *Compliance Supplement* parts 3.1, 3.2; added new Practice Alerts and content that addresses the provisions of 2CFR200 Uniform Administrative Requirements.
- **RES-015S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Period of Performance of Federal Funds:** Changed name to Period of Performance; updated due changes in *Compliance Supplement* parts 3.1, 3.2.
- **RES-016S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Procurement and Suspension and Debarment:** Updated for new procurement methods and P-Cards.
- **RES-017S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Program Income:** Updated due to changes in *Compliance Supplement* parts 3.1, 3.2
- **RES-018S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Real Property Acquisition and Relocation Assistance:** Updated due to changes in *Compliance Supplement* parts 3.1, 3.2.
- **RES-019S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Reporting:** Updated dropping ARRA and including performance information.
- **RES-020S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Subrecipient Monitoring.:** Updated for changes in submonitoring in 2CFR200.
- **RES-022S Selected Items of Cost:** Added Selected Items of Cost as a reference.
- **RES-QCA Meeting Quality Control Standards Using KBA Audit Tools:** Added new Practice Alert on a May 2015 AICPA paper titled *Enhancing Audit Quality: A Six-Point Plan to Improve Audits*.

In addition, forms and practice aids throughout have been updated, where applicable, to take into account new literature, standards, and developments applicable to compliance audits, including the current audit and accounting guidance listed below.

- AICPA Statement on Quality Control Standards No. 8, *A Firm’s System of Quality Control (Redrafted)*.
- SAS-129, *Letters for Underwriters and Certain Other Requesting Parties*.
- *Government Auditing Standards*, December 2011 Revision (Yellow Book).
- Committee of Sponsoring Organizations – 2013 update to *Internal Control—Integrated Framework*.
- *AICPA Code of Professional Conduct—Revised*.
- Securities and Exchange Commission—Municipalities Continuing Disclosure Cooperation Initiative 2014 (Rule 15c2-12 of the Securities Exchange Act of 1934).

- Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- *Joint Interim and Final Rule* (JIFR), as of December 2014.

RELATED, FOUNDATIONS AND ASSOCIATION WORKPAPERS FOR THIS TITLE

Related workpapers are Knowledge Coach Word workpapers where information flows in or out of tables within the workpaper. Some of these related workpapers are Foundation workpapers or associated workpapers.

Foundation Workpapers include most of the Communication Hub workpapers, which are central to the Knowledge-Based Audit Methodology used by the Knowledge Coach titles. Associated workpapers require you to associate them with custom values, such as audit areas, specialists, service organizations, and other items. Workpapers require an association when you need to have more than one instance of a particular Knowledge Coach workpaper in your binder for each type of item to which the workpaper is related. Making this association allows Knowledge Coach information to flow properly between workpapers.

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA s	KNOWLEDGE-BASED AUDIT DOCUMENTS		
KBA-101S	Overall OMB Compliance Audit Strategy	X	
KBA-102S	Compliance Audit Significant Matters	X	
KBA-103S	Summary and Evaluation of Noncompliance	X	X
KBA-104S	Evaluating and Communicating Deficiencies in Internal Control over Compliance	X	
KBA-301S	Determination of Materiality at the Major Program and Compliance Requirement Levels		
KBA-302S	Understanding the Entity's Program Environment: Complex Entities		
KBA-302N	Understanding the Entity's Program Environment: Noncomplex Entities		
KBA-303S	Inquiries of Management and Others within the Entity about the Risks of Fraud in a Compliance Audit		
KBA-400S	Identification of Applicable Compliance Requirements	X	
KBA-401S	Understanding Entity-Level Controls over Compliance: Complex Entities		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-401N	Understanding Entity-Level Controls over Compliance: Noncomplex Entities		
KBA-402S	Understanding Compliance Requirement-Level Controls: Activities Allowed and Unallowed and Allowable Costs/Cost Principles		X
KBA-403S	Understanding Compliance Requirement-Level Controls: Cash Management		X
KBA-405S	Understanding Compliance Requirement-Level Controls: Eligibility		X
KBA-406S	Understanding Compliance Requirement-Level Controls: Equipment and Real Property Management		X
KBA-407S	Understanding Compliance Requirement-Level Controls: Matching, Level of Effort, and Earmarking		X
KBA-408S	Understanding Compliance Requirement-Level Controls: Period of Performance of Federal Funds		X
KBA-409S	Understanding Compliance Requirement-Level Controls: Procurement and Suspension and Debarment		X
KBA-410S	Understanding Compliance Requirement-Level Controls: Program Income		X
KBA-412S	Understanding Compliance Requirement-Level Controls: Reporting		X
KBA-413S	Understanding Compliance Requirement-Level Controls: Subrecipient Monitoring		X
KBA-414S	Understanding Compliance Requirement-Level Controls: Special Tests and Provisions		X
KBA-501S	Team Discussion of the Risks of Material Noncompliance		
KBA-502S	Summary of Assessments of Risks of Noncompliance	X	X
KBA-503S	Basis for Assessment of Inherent Risk of Noncompliance		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-901S	Schedule of Expenditures of Federal Awards Presentation and Disclosure Checklist		
KBA-902S	Compliance Audit Review and Approval Checklist		
KBA-903S	Compliance Audit Documentation Checklist		
AUDs	AUDIT PROGRAMS		
AUD-100S	Tailoring Question Workpaper	X	
AUD-101S	Overall Audit Program: Compliance of Federal Awards	X	
AUD-601S	Audit Program: Testing and Evaluating Internal Auditors' Work		
AUD-602S	Audit Program: Involvement of a Component Auditor		X
AUD-603S	Audit Program: Using the Work of an Auditor's Specialist		X
AUD-604S	Audit Program: Using the Work of a Management's Specialist		X
AUD-701S	Audit Program: Designing Tests of Controls over Compliance		
AUD-801S	Audit Program: Activities Allowed or Unallowed		X
AUD-802S	Audit Program: Allowable Costs and Cost Principles ((States, Local and Tribal Governments)		X
AUD-803S	Audit Program: Allowable Costs and Cost Principles (Institutions of Higher Education)		X
AUD-804S	Audit Program: Allowable Costs and Cost Principles (Non-Profit Organizations)		X

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AUD-805S	Audit Program: Cash Management		X
AUD-807S	Audit Program: Eligibility		X
AUD-808S	Audit Program: Equipment and Real Property Management		X
AUD-809S	Audit Program: Matching, Level of Effort, Earmarking		X
AUD-810S	Audit Program: Period of Performance of Federal Funds		X
AUD-811S	Audit Program: Procurement and Suspension and Debarment		X
AUD-812S	Audit Program: Program Income		X
AUD-814S	Audit Program: Reporting		X
AUD-815S	Audit Program: Subrecipient Monitoring		X
AUD-816S	Audit Program: Special Tests and Provisions		X
AUD-817S	Audit Program: Schedule of Expenditures of Federal Awards		
AUD-901S	Audit Program: Subsequent Events		
AIDs	PRACTICE AIDs		
AID-201S	Nonattest Services Independence Checklist		
AID-301S	Single Audit Applicability and Major Program Determination Form		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AID-302S	Subrecipient versus Contractor Considerations		
AID-303S	Determining Compliance Audit Materiality		
AID-304S	List of Clusters and Programs Contained in OMB Compliance Supplement as of July 14, 2015		
AID-401S	Understanding General Controls over Compliance for Information Technology		
AID-402S	Understanding Controls over Compliance Maintained by a Service Organization		X
AID-601S	Considering Reliance on the Work of Internal Auditors		
AID-602S	Understanding and Preliminary Assessment of the Entity's Internal Audit Function		
AID-701S	Audit Sampling Worksheet for Tests of Controls over Compliance		
AID-801S	Audit Sampling Worksheet for Substantive Tests of Compliance		
AID-802S	Dual-Purpose Testing Worksheet		
AID-901S	Differences of Professional Opinion: OMB Circular A-133 Compliance Audit		
AID-903S	Audit Report Preparation Checklist		

Additional Information for Associated Workpapers

The following tables list the workpapers that require association in this title, along with the information that must be completed before you can insert each workpaper.

Workpaper Requiring Association	What is it associated with?		
	Workpaper	Table/Question	Association Item (Custom Value)
KBA-502S Summary of Assessments of Risks of Noncompliance	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," these workpapers will be automatically selected and inserted for each major program when you next insert a Knowledge Coach workpaper.	
AUD-801 through AUD-817	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," you can choose which major program to associate with these workpapers.	
KBA-402S through KBA-414S	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," you can choose which major program to associate with these workpapers.	
KBA-103S Summary and Evaluation of Noncompliance	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," you can choose which major program to associate with these workpapers.	
AID-402S Understanding Ctrl's: Service Org (Custom)	AUD-100S Tailoring Question Workpaper	Does the entity use service organizations for federal program transactions? Is "Yes" Shows the "Has the auditor adequately documented our consideration of service organizations used for federal program transactions in the financial statement audit workpapers? Is "No" Shows the "Document the service organizations used by the entity for federal program transactions." table in KBA-101S Overall OMB Compliance Audit Strategy.	
	KBA-101S Overall OMB Compliance Audit Strategy	Document the service organizations used by the entity for federal program transactions.	Service Organization
AUD-602S Audit Program: Component Auditor Involvement (Custom)	AUD-100S Tailoring Question Workpaper	Are any of the applicable compliance requirement types of any of the major programs expected to be audited by component (other independent) auditors? is "Yes" Shows the "Document the compliance requirement types that will be audited by component (other independent) auditors." table in KBA-101S Overall OMB Compliance Audit Strategy.	
	KBA-101S Overall OMB Compliance Audit Strategy	Document the compliance requirement types that will be audited by component (other independent) auditors.	Audit Firm Name
AUD-603S Audit Program: Auditor's Specialist (Custom)	AUD-100S Tailoring Question Workpaper	Does the auditor intend to use a specialist on our audit? Is "Yes" Shows the "Has the auditor adequately documented consideration of the use of a specialist for federal program transactions in the financial statement audit workpapers? is "No" Shows the "Document the expected use of a specialist(s) on our audit." table in KBA-101S Overall OMB Compliance Audit Strategy.	
	KBA-101S Overall OMB Compliance Audit Strategy	Document the expected use of a specialist(s) on our audit. Then select Auditor's Specialist from the Type of Specialist Column	Specialist Firm Name
AUD-604S Audit Program: Management's Specialist (Custom)	AUD-100S Tailoring Question Workpaper	Does the auditor intend to use a specialist on our audit? Is "Yes" Shows the "Has the auditor adequately documented consideration of the use of a specialist for federal program transactions in the financial statement audit workpapers? is "No" Shows the "Document the expected use of a specialist(s) on our audit." table in KBA-101S Overall OMB Compliance Audit Strategy.	
	KBA-101S Overall OMB	Document the expected use of a specialist(s) on our audit. Then select Management's Specialist from the	Specialist Firm

<i>Workpaper</i>	<i>What is it associated with?</i>		
	Compliance Audit Strategy	KBA-101S Overall OMB Compliance Audit Strategy.	Name