

2014 NONTRADITIONAL ENGAGEMENTS 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.

The 2014 *Knowledge-Based Nontraditional Engagements* tools have been updated to take into account new or pending professional standards and guidance, including the requirements of Government Auditing Standards (GAGAS), 2011 Revision; and references to auditing standards where applicable. The 2014 edition of *Knowledge-Based Nontraditional Engagements* is current through SSAE-17. Users of this content should consider guidance issued subsequent to these items to determine their effect on entities covered by this product.

Knowledge-Based Audit Documents (KBAs): Updated throughout to reflect changes in attestation standards and GAGAS, where applicable; and update or add new practice points addressing relevant issues. Significant changes to the KBAs include:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
KBA-200 Entity Information and Background					
New	New workpaper to collect Entity Information and Background. Created to reduce duplicative efforts from KBA-201 and ATT-301/ATT301N.	Text of letter or report	N	N/A	
KBA-201 Attestation Client/Engagement Acceptance Form					
Delete	Removed Part 1, Section I - Background and Basic Information, moved to KBA-200.	Table - other than procedures	N	N/A	
KBA-301 Worksheet for Determination of Materiality, Performance Materiality, and Thresholds for Trivial Amounts					
Modify	Tolerable misstatement moved to sampling aid	Table - other than procedures	N	N/A	

Attestation and Consulting Programs (ATTs and CONs): - Updated throughout to reflect changes in attestation standards and GAGAS, where applicable; and update or add new practice points addressing relevant issues. Significant changes to the ATTs and CONs include:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
ATT-100 Tailoring Question Workpaper					
New	New tailoring questions have been added (Examination engagements only).	Tailoring	N	N/A	Review and answer. All of these new tailoring questions will impact other workpapers.
ATT-101 Overall Attestation Program: Examination-Level Engagement					
Modify	Moved much of the detailed information from substeps to practice points so that experienced users familiar with this program have the option to save the time spent reading the detail.	Procedure Steps	N	N/A	
Modify	Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to: a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement.	Procedure Steps	N	N/A	
Delete	Deleted Step: Determine tolerable misstatement or deviation rate for the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps to eliminate duplication- new step reads as follows: Review inherent risk, control risk, and detection risk assessments to determine that the assessed level of attestation risk remains appropriate. Adjust if necessary.	Procedure Steps	N	N/A	
Delete	Deleted Step: Identify financial and nonfinancial information that may be useful for performing analytical procedures	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting	Procedure	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	the following step: Consider preparing a budget for completion of the engagement.	Steps			
Modify	Modified step to include performance of procedures. Modified steps reads as follows: Design and perform substantive attest procedures to respond to the assessed risks of material misstatement or deviation, providing a clear link between the nature, timing, and extent of attest procedures and the appropriate level of detection risk.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Procedure Steps	N	N/A	
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
ATT-102 Overall Attestation Program: Review-Level Engagement					
Modify	Combined steps to read as follows: Perform inquiries of client management and others and	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	perform other procedures as necessary to: a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement.				
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Delete	Deleted step: Determine tolerable misstatement or deviation rate for the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps to eliminate duplication- new step reads as follows: Design attest procedures to accumulate sufficient evidence to restrict attestation risk to a moderate level. These procedures should generally include: a. Reading the subject matter to determine that it is complete, not misleading, free from obvious errors or mistakes, and free from obvious departures from the stated criteria. b. Inquiries of the responsible party. c. Analytical procedures.	Procedure Steps	N	N/A	
Delete	Deleted step: Identify financial and nonfinancial information that may be useful for performing analytical procedures	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>c. Resolving all pending matters.</p> <p>d. Ensuring that all reviews have been completed and documented.</p> <p>e. Obtaining all documentation necessary to release the engagement report.</p> <p>f. Finalizing any firm-administrative items, such as budgets or evaluations.</p> <p>g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed</p>				
Delete	<p>Deleted the following steps due to the combined step above:</p> <p>Perform and document the various reviews of the attestation engagement work.</p> <p>Document unresolved differences of opinion among firm personnel, if any.</p> <p>To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.</p>	Procedure Steps	N	N/A	
ATT-103 Overall Attestation Program: Agreed-Upon Procedures Engagement					
Modify	<p>Combined steps to read as follows:</p> <p>Perform inquiries of client management and others and perform other procedures as necessary to:</p> <p>a. Identify the responsible party for the subject matter and/or assertion;</p> <p>b. Identify the intended users (specified parties) to whom the report will be restricted; and</p> <p>c. Obtain a preliminary understanding of the scope of the engagement.</p>	Procedure Steps	N	N/A	
Delete	<p>Moved project management step to practice point, deleting the following step:</p> <p>Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.</p>	Procedure Steps	N	N/A	
Delete	<p>Moved project management step to practice point, deleting the following step:</p> <p>Consider preparing a budget for completion of the audit engagement.</p>	Procedure Steps	N	N/A	
Modify	<p>Combined steps. New step reads as follows:</p> <p>Complete the engagement by:</p>	Procedure	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<ul style="list-style-type: none"> a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed 	Steps			
Delete	<p>Deleted the following steps due to the combined step above:</p> <ul style="list-style-type: none"> Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters. 	Procedure Steps	N	N/A	
ATT-104 Overall Attestation Program: Examination-Level Engagement on Prospective Financial Statements					
Modify	Moved much of the detailed information from substeps to practice points so that experienced users familiar with this program have the option to save the time spent reading the detail.	Procedure Steps	N	N/A	
Modify	<p>Combined steps to read as follows:</p> <p>Perform inquiries of client management and others and perform other procedures as necessary to:</p> <ul style="list-style-type: none"> a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement. 	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
New	Obtain the prospective financial information together with a list of the significant assumptions and their descriptions.	Procedure Steps	N	N/A	
New	Substeps added to the planning considerations step as follows: j. The rationale by which key factors are identified and assumptions are developed and the process by which assumptions are translated into prospective data. Identify any models and techniques that are used. If possible, obtain a description of them. k. The entity's documentation of both the prospective financial information and the process to develop it, to investigate whether there is: (1) Review and approval by the responsible party. (2) Determination of the relative effect of variations in major underlying assumptions. (3) Use of appropriate accounting principles and practices. (4) If applicable, the comparison of actual results with amounts contained in previous prospective financial information. l. Test significant elements of management's process designed to prevent or detect errors.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps to eliminate duplication- new step reads as follows: Review inherent risk, control risk, and detection risk assessments to determine that the assessed level of attestation risk remains appropriate. Adjust if necessary.	Procedure Steps	N	N/A	
New	Substeps added to the evaluating assumptions step as follows: g. Inquire of the responsible party regarding possible additional factors or changes in assumptions.	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>h. Trace key assumptions to the support for the assumptions to determine whether the indicated sources of information were actually used and to evaluate the suitability of existing support. If the information is taken from internal analyses, consider the need for testing the supporting information.</p> <p>i. Review any available documentation of the responsible party's plans, such as budgets, spending estimates, policy statements, or contractual agreements, and inquire about those plans, goals, and objectives and consider their relationship to the assumptions.</p>				
New	<p>Substeps added to the presentation evaluation step as follows:</p> <p>a. An appropriate title.</p> <p>p. A disclosure of the date that the preparation of the prospective financial statements was completed.</p> <p>q. A statement, on each page of the prospective financial statements, that directs the reader to the summaries of significant assumptions and accounting policies.</p>	Procedure Steps	N	N/A	
Modify	<p>Combined steps. New step reads as follows: Complete the engagement by:</p> <p>a. Documenting unresolved differences of opinion among firm personnel, if any.</p> <p>b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters.</p> <p>c. Resolving all pending matters.</p> <p>d. Ensuring that all reviews have been completed and documented.</p> <p>e. Obtaining all documentation necessary to release the engagement report.</p> <p>f. Finalizing any firm-administrative items, such as budgets or evaluations.</p> <p>g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed</p>	Procedure Steps	N	N/A	
Delete	<p>Deleted the following steps due to the combined step above:</p> <p>Perform and document the various reviews of the attestation engagement work.</p> <p>Document unresolved differences of opinion among firm</p>	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.				
ATT-105 Overall Attestation Program: Compilation Engagement on Prospective Financial Statements					
Modify	Moved much of the detailed information from substeps to practice points so that experienced users familiar with this program have the option to save the time spent reading the detail.	Procedure Steps	N	N/A	
Modify	Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to: a. Identify the responsible party for the subject matter; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed				
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
ATT-106 Overall Attestation Program: Agreed-Upon Procedures Engagement on Prospective Financial Statements					
Modify	Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to: a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users (specified parties) to whom the report will be restricted; and c. Obtain a preliminary understanding of the scope of the engagement.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the audit engagement.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>c. Resolving all pending matters.</p> <p>d. Ensuring that all reviews have been completed and documented.</p> <p>e. Obtaining all documentation necessary to release the engagement report.</p> <p>f. Finalizing any firm-administrative items, such as budgets or evaluations.</p> <p>g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed</p>				
Delete	<p>Deleted the following steps due to the combined step above:</p> <p>Perform and document the various reviews of the attestation engagement work.</p> <p>Document unresolved differences of opinion among firm personnel, if any.</p> <p>To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.</p>	Procedure Steps	N	N/A	
ATT-107 Overall Attestation Program: Examination-Level Engagement on Pro Forma Financial Information					
Modify	<p>Combined steps to read as follows:</p> <p>Perform inquiries of client management and others and perform other procedures as necessary to:</p> <p>a. Identify the responsible party for the subject matter and/or assertion;</p> <p>b. Identify the intended users of the practitioner's report; and</p> <p>c. Obtain a preliminary understanding of the scope of the engagement.</p>	Procedure Steps	N	N/A	
Delete	Deleted step: Determine tolerable misstatement or deviation rate for the engagement.	Procedure Steps	N	N/A	
Modify	<p>Combined steps to eliminate duplication- new step reads as follows:</p> <p>Review inherent risk, control risk, and detection risk assessments to determine that the assessed level of attestation risk remains appropriate. Adjust if necessary.</p>	Procedure Steps	N	N/A	
Delete	Deleted Step: Identify financial and nonfinancial information that may be useful for performing analytical	Procedure	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	procedures	Steps			
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Procedure Steps	N	N/A	
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
ATT-108 Overall Attestation Program: Review-Level Engagement on Pro Forma Financial Information					
Modify	Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to:	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<ul style="list-style-type: none"> a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement. 				
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	<p>Combined steps. New step reads as follows: Complete the engagement by:</p> <ul style="list-style-type: none"> a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed 	Procedure Steps	N	N/A	
Delete	<p>Deleted the following steps due to the combined step above:</p> <ul style="list-style-type: none"> Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive 	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	matters.				
ATT-109 Overall Attestation Program: Engagement to Report on the Effectiveness of an Entity's Internal Control over Financial Reporting or Management's Written Assertion (Integrated with an Audit of Financial Statements)					
Modify	Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to: a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
ATT-110 Overall Attestation Program: Examination-Level Engagement on an Entity's Compliance with Specified Requirements or on the Responsible Party's Written Assertion					
Modify	Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to: a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps to eliminate duplication- new step reads as follows: Review inherent risk, control risk, and detection risk assessments to determine that the assessed level of attestation risk remains appropriate. Adjust if necessary.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any.	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters.</p> <p>c. Resolving all pending matters.</p> <p>d. Ensuring that all reviews have been completed and documented.</p> <p>e. Obtaining all documentation necessary to release the engagement report.</p> <p>f. Finalizing any firm-administrative items, such as budgets or evaluations.</p> <p>g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed</p>				
Delete	<p>Deleted the following steps due to the combined step above:</p> <p>Perform and document the various reviews of the attestation engagement work.</p> <p>Document unresolved differences of opinion among firm personnel, if any.</p> <p>To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.</p>	Procedure Steps	N	N/A	
ATT-111 Overall Attestation Program: Agreed-Upon Procedures Engagement on an Entity's Compliance with Specified Requirements or on the Responsible Party's Written Assertion					
Modify	<p>Combined steps to read as follows:</p> <p>Perform inquiries of client management and others and perform other procedures as necessary to:</p> <p>a. Identify the responsible party for the subject matter and/or assertion;</p> <p>b. Identify the intended users (specified parties) to whom the report will be restricted; and</p> <p>c. Obtain a preliminary understanding of the scope of the engagement.</p>	Procedure Steps	N	N/A	
Delete	<p>Moved project management step to practice point, deleting the following step:</p> <p>Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.</p>	Procedure Steps	N	N/A	
Delete	<p>Moved project management step to practice point, deleting the following step:</p>	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Consider preparing a budget for completion of the audit engagement.				
Modify	<p>Combined steps. New step reads as follows: Complete the engagement by:</p> <ul style="list-style-type: none"> a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed 	Procedure Steps	N	N/A	
Delete	<p>Deleted the following steps due to the combined step above:</p> <ul style="list-style-type: none"> Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters. 	Procedure Steps	N	N/A	
ATT-112 Overall Attestation Program: Examination-Level Engagement on Management's Discussion and Analysis					
Modify	<p>Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to:</p> <ul style="list-style-type: none"> a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement. 	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Delete	Deleted step: Determine tolerable misstatement or deviation rate for the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps to eliminate duplication- new step reads as follows: Review inherent risk, control risk, and detection risk assessments to determine that the assessed level of attestation risk remains appropriate. Adjust if necessary.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Modified step to include performance of procedures. Modified steps reads as follows: Design and perform substantive attest procedures to respond to the assessed risks of material misstatement or deviation, providing a clear link between the nature, timing, and extent of attest procedures and the appropriate level of detection risk.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
ATT-113 Overall Attestation Program: Review-Level Engagement on Management's Discussion and Analysis					
Modify	Combined steps to read as follows: Perform inquiries of client management and others and perform other procedures as necessary to: a. Identify the responsible party for the subject matter and/or assertion; b. Identify the intended users of the practitioner's report; and c. Obtain a preliminary understanding of the scope of the engagement.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented.	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed				
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
ATT-114 Overall Attestation Program: Examination-Level Engagement to Report on Controls at a Service Organization (SOC 1)					
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Modified description substep to read as follows: h. The specified control objectives and controls designed to achieve those objectives, including, information about the frequency with which a control is performed or the timing of its occurrence, the person or parties responsible for performing the control, the activity being performed, and the source of the information to which the control is applied.	Procedure Steps	N	N/A	
New	New substep added to description procedures: i. Any complementary user entity controls contemplated in the design of the service organization's controls.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows:	Procedure	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Steps			
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
ATT-115 Overall Attestation Program: Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, and Privacy (SOC 2)					
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any.	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters.</p> <p>c. Resolving all pending matters.</p> <p>d. Ensuring that all reviews have been completed and documented.</p> <p>e. Obtaining all documentation necessary to release the engagement report.</p> <p>f. Finalizing any firm-administrative items, such as budgets or evaluations.</p> <p>g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed</p>				
Delete	<p>Deleted the following steps due to the combined step above:</p> <p>Perform and document the various reviews of the attestation engagement work.</p> <p>Document unresolved differences of opinion among firm personnel, if any.</p> <p>To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.</p>	Procedure Steps	N	N/A	
ATT-301 Understanding the Entity and Its Environment: Complex Entities					
Modify	Section I: Entity Information	Table other than procedures	N		Responses to questions will now flow in from KBA-200, data previously entered in this workpaper will be captured and retained on rollforward in KBA-200. This table will be combined with tables that are in KBA-201 and ATT-302N, please review for potential duplicates.
ATT-301N Understanding the Entity and Its Environment: Noncomplex Entities					
Modify	Section I: Entity Information	Table other than procedures	N		Responses to questions will now flow in from KBA-200, data previously entered in this workpaper will be captured and retained on rollforward in KBA-200. This table will be combined with tables that are in KBA-201 and ATT-302, please review for potential duplicates.
ATT-401 Understanding Entity-Level Controls: Complex Entities					
Modify	This workpaper was completely rewritten to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	Due to the significant changes in this document regarding standard changes, information will not rollforward, publish your workpaper before updating so you can review your past

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
					information.
ATT-401N Understanding Entity-Level Controls: Noncomplex Entities					
Modify	This workpaper was completely rewritten to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	Due to the significant changes in this document regarding standard changes, information will not rollforward, publish your workpaper before updating so you can review your past information.
ATT-402 Understanding General Controls for Information Technology					
Modify	This workpaper has been updated to match the functionality in the other ATT-400s series workpapers to maintain consistency.	Procedure Steps	Y	COSO 2013	
ATT-403 Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT -404 Understanding Activity-Level Controls: Inventory					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT -405 Understanding Activity-Level Controls: Property, Plant, and Equipment					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT-406 Understanding Activity-Level Controls: Other Assets					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT -407 Understanding Activity-Level Controls: Accounts Payable and Disbursements					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT -408 Understanding Activity-Level Controls: Payroll					
Modify	These workpapers have been significantly modified to be	Procedure	Y	COSO	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	used with the 2013 Version of the COSO Integrated Internal Control Framework	Steps		2013	
ATT -409 Understanding Activity-Level Controls: Treasury					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT -410 Understanding Activity-Level Controls: Income Taxes					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT -411 Understanding Activity-Level Controls: Financial Reporting and Closing Process					
Modify	These workpapers have been significantly modified to be used with the 2013 Version of the COSO Integrated Internal Control Framework	Procedure Steps	Y	COSO 2013	
ATT -412 Understanding Controls Maintained by a Service Organization					
New	New workpaper designed to provide the practitioner with factors to consider when obtaining an understanding of an entity's internal controls that relate to services performed by a service organization.	Procedure Steps	N	N/A	
CON-101					
Modify	Combined steps. Combined step reads as follows: Document the understanding established with the client regarding the scope and nature of the services to be performed in the engagement, including engagement limitations, such as the limitations associated with performing the procedures and the report distribution restrictions.			N/A	
Modify	Modified step to read as follows: Evaluate whether the engagement procedures requested are: a. Appropriate in the circumstances; and b. Not overly subjective and possibly open to varying interpretations	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step:	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.				
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Staffing step modified to read as follows: Determine the level of staffing and supervision necessary to perform the engagement, including the determination of the need for the services of a specialist, or the use of any work performed by internal auditors or other client personnel	Procedure Steps	N	N/A	
New	39. Consider performing background investigations on the entity's management, those charged with governance, and related parties.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Procedure Steps	N	N/A	
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	matters.				
CON-102					
Modify	Combined steps. Combined step reads as follows: Document the understanding established with the client regarding the scope and nature of the services to be performed in the engagement, including engagement limitations, such as the limitations associated with performing the procedures and the report distribution restrictions.	Procedure Steps	N	N/A	
Modify	Modified step to read as follows: Evaluate whether the engagement procedures requested are: a. Appropriate in the circumstances; and b. Not overly subjective and possibly open to varying interpretations	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
Modify	Staffing step modified to read as follows: Determine the level of staffing and supervision necessary to perform the engagement, including the determination of the need for the services of a specialist, or the use of any work performed by internal auditors or other client personnel	Procedure Steps	N	N/A	
New	Consider performing background investigations on the entity's management, those charged with governance, and related parties.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>sensitive matters.</p> <p>c. Resolving all pending matters.</p> <p>d. Ensuring that all reviews have been completed and documented.</p> <p>e. Obtaining all documentation necessary to release the engagement report.</p> <p>f. Finalizing any firm-administrative items, such as budgets or evaluations.</p> <p>g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed</p>				
Delete	<p>Deleted the following steps due to the combined step above:</p> <p>Perform and document the various reviews of the attestation engagement work.</p> <p>Document unresolved differences of opinion among firm personnel, if any.</p> <p>To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.</p>	Procedure Steps	N	N/A	
CON-104					
Modify	<p>Combined steps. Combined step reads as follows:</p> <p>Document the understanding established with the client regarding the scope and nature of the services to be performed in the engagement, including engagement limitations, such as the limitations associated with performing the procedures and the report distribution restrictions.</p>	Procedure Steps	N	N/A	
Modify	<p>Modified step to read as follows:</p> <p>Evaluate whether the engagement procedures requested are:</p> <p>a. Appropriate in the circumstances; and</p> <p>b. Not overly subjective and possibly open to varying interpretations</p>	Procedure Steps	N	N/A	
Delete	<p>Moved project management step to practice point, deleting the following step:</p> <p>Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.</p>	Procedure Steps	N	N/A	
Delete	<p>Moved project management step to practice point, deleting the following step:</p>	Procedure	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Consider preparing a budget for completion of the engagement.	Steps			
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Procedure Steps	N	N/A	
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	
CON-106					
Modify	Modified step to read as follows: Evaluate whether the engagement procedures requested are: a. Appropriate in the circumstances; and b. Not overly subjective and possibly open to varying interpretations.	Procedure Steps	N	N/A	
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a detailed list of information that is needed to perform the engagement, for the client to prepare.	Procedure Steps	N	N/A	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Delete	Moved project management step to practice point, deleting the following step: Consider preparing a budget for completion of the engagement.	Procedure Steps	N	N/A	
New	Perform the PrimePlus services/procedures.	Procedure Steps	N	N/A	
Modify	Combined steps. New step reads as follows: Complete the engagement by: a. Documenting unresolved differences of opinion among firm personnel, if any. b. To the extent not already done, documenting consultations with others held to resolve technical or other sensitive matters. c. Resolving all pending matters. d. Ensuring that all reviews have been completed and documented. e. Obtaining all documentation necessary to release the engagement report. f. Finalizing any firm-administrative items, such as budgets or evaluations. g. Performing a file check to ensure all review notes are cleared and attest documentation has been reviewed	Procedure Steps	N	N/A	
Delete	Deleted the following steps due to the combined step above: Perform and document the various reviews of the attestation engagement work. Document unresolved differences of opinion among firm personnel, if any. To the extent not already done, document consultations with others held to resolve technical or other sensitive matters.	Procedure Steps	N	N/A	

Auditor's Reports (RPTs) - 2014 Knowledge-Based Nontraditional Engagements reports have been updated to provide new illustrative example reports for prospective financial information engagements and SOC 1 engagements. Significant changes to the RPTs include:

- **NEW RPT-941 Prospective Financials Engagement: Unmodified Opinion on Forecast Financial Statements That Contain a Financial Projection.**
- **NEW RPT-942 Prospective Financials Engagement: Unmodified Opinion on Partial Presentation of Forecasted Information.**
- **NEW RPT-945 Prospective Financials Engagement: Unmodified Opinion on Partial Presentation of Projected Information.**

- **NEW RPT-950 Prospective Financials Engagement: Agreed-Upon Procedures Report on Partial Presentation of Forecasted Information.**
- **NEW RPT-952 Prospective Financials Engagement: Compilation Report on Forecast Financial Statements That Contain a Financial Projection.**
- **NEW RPT-953 Prospective Financials Engagement: Compilation Report on Partial Presentation of Forecasted Information.**
- **NEW RPT-955 Prospective Financials Engagement: Compilation Report on Partial Presentation of Projected Information.**
- **NEW RPT-1014 Service Auditor’s Engagement (SOC 1): Unmodified Opinion on a Description of a Service Organization’s System and the Suitability of the Design and Operating Effectiveness of Controls (Type 2) with Emphasis-of-Matter Paragraph.**
- **NEW RPT-1026 Service Auditor’s Engagement (SOC 1): Illustrative Subservice Organization Management Assertions for a Type 2 Report.**

Correspondence Documents (CORs) - 2014 Knowledge-Based Nontraditional Engagements illustrative example correspondence documents have been updated throughout to include new practice points and examples. Significant changes to the CORs include:

- **NEW COR-204 New Engagement Letter: Examination Engagement on a Forecast.**
- **NEW COR-205 New Engagement Letter: Examination Engagement on a Projection.**
- **NEW COR-206 New Engagement Letter: Agreed-Upon Procedures Engagement on a Forecast.**
- **NEW COR-207 New Engagement Letter: Agreed-Upon Procedures Engagement on a Projection.**
- **NEW COR-217 Communication to Client When the Practitioner Is *Not* Required by Law, Regulation, or Contract to Provide Access to the Attest Documentation**
- **NEW COR-218 Practitioner’s Agreement with and Request for Representations from the Practitioner’s Specialist Who Performs Certain Attest Procedures**
- **NEW COR-914 Representation Letter: Subservice Organization in Type 2 Engagement to Report on Controls at a Service Organization (SOC 1)**

Practice Aids (AIDs)

- **2014 Knowledge-Based Nontraditional Engagements** practice aids have been updated throughout to include new considerations and examples, and to provide report preparation checklists for each type of engagement to be used when practitioners elect to not use the provided illustrative example reports. Significant changes to the AIDs include:

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AID-201 Nonattest Services Independence Checklist					
New	Added practice points on Professional Ethics Interpretations and the Attestation Clarity Project	Instructions	N	N/A	
New	Added substep to internal audit services section that reads: Designing, implementing, or maintaining the client’s monitoring activities (i.e., procedures performed to assess whether components of internal control are present and functioning)	Procedure steps	N	N/A	
AID-301 Analytical Procedures: Fluctuation and Ratio Analysis					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
New	Columns added to "Fluctuation" tab to document practitioner expectation and the basis for the practitioner expectation.	Table	N	N/A	
New	Three new ratios added to the "Ratio Analysis" tab.	Table	N	N/A	
AID-801 Sampling Worksheet for Substantive Tests					
New	Added tab to aid practitioners in determining tolerable misstatement or deviation and updated instructions accordingly	Tab	N	N/A	

Resource Documents (RESs)

- **RES-001** has been updated and enhanced to reflect changes in standards and to better communicate the KBA methodology.
- **KCO-001 2014 Nontraditional Engagements Title Overview for Knowledge Coach Users** has been added as a reference document for the workpaper update information, along with list of related workpapers for the title.

In addition, forms and practice aids throughout have been updated to include new examples and tips and, where applicable, to take into account:

New literature, standards, and developments, reflected in the following current audit and accounting guidance:

AICPA Guide, *Reporting on Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting (SOC 1)*

AICPA Guide, *Prospective Financial Information*

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>
KBAs	KNOWLEDGE-BASED ATTESTATION DOCUMENTS	
KBA-101	Findings Summary and Report Conclusions Worksheet: Examination-Level and Review-Level Engagements	X
KBA-102	Findings Summary: Agreed-Upon Procedures Engagement	X
KBA-103	Evaluating and Communicating Internal Control Deficiencies and Noncompliance	X
KBA-200	Entity Information and Background	X only in Exam Package
KBA-201	Attestation Client/Engagement Acceptance Form	
KBA-501	Risk Assessment and Attest Program: Examination-Level Engagement	X
KBA-502	Attest Program: Review-Level Engagement	X
KBA-901	Engagement Review and Approval Checklist	
KBA-902	Attestation Engagement Documentation Checklist	
ATTs	ATTESTATION PROGRAMS	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-100	Tailoring Question Workpaper	X
ATT-101	Overall Attestation Program: Examination-Level Engagement	
ATT-102	Overall Attestation Program: Review-Level Engagement	
ATT-103	Overall Attestation Program: Agreed-Upon Procedures Engagement	
ATT-104	Overall Attestation Program: Examination-Level Engagement on Prospective Financial Statements	
ATT-105	Overall Attestation Program: Compilation Engagement on Prospective Financial Statements	
ATT-106	Overall Attestation Program: Agreed-Upon Procedures Engagement on Prospective Financial Statements	
ATT-107	Overall Attestation Program: Examination-Level Engagement on Pro Forma Financial Information	
ATT-108	Overall Attestation Program: Review-Level Engagement on Pro Forma Financial Information	
ATT-109	Overall Attestation Program: Engagement to Report on the Effectiveness of an Entity's Internal Control over Financial Reporting or Management's Written Assertion (Integrated with an Audit of Financial Statements)	
ATT-110	Overall Attestation Program: Examination-Level Engagement on an Entity's Compliance with Specified Requirements or on the Responsible Party's Written Assertion	
ATT-111	Overall Attestation Program: Agreed-Upon Procedures Engagement on an Entity's Compliance with Specified Requirements or on the Responsible Party's Written Assertion	
ATT-112	Overall Attestation Program: Examination-Level Engagement on Management's Discussion and Analysis	
ATT-113	Overall Attestation Program: Review-Level Engagement on Management's Discussion and Analysis	
ATT-114	Overall Attestation Program: Examination-Level Engagement to Report on Controls at a Service Organization (SOC 1)	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-115	Overall Attestation Program: Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, and Privacy (SOC 2)	
ATT-301	Understanding the Entity and Its Environment: Complex Entities	
ATT-301N	Understanding the Entity and Its Environment: Noncomplex Entities	
ATT-401	Understanding Entity-Level Controls: Complex Entities	
ATT-401N	Understanding Entity-Level Controls: Noncomplex Entities	
ATT-402	Understanding General Controls for Information Technology	
ATT-403	Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts	
ATT-404	Understanding Activity-Level Controls: Inventory	
ATT-405	Understanding Activity-Level Controls: Property, Plant, and Equipment	
ATT-406	Understanding Activity-Level Controls: Other Assets	
ATT-407	Understanding Activity-Level Controls: Accounts Payable and Disbursements	
ATT-408	Understanding Activity-Level Controls: Payroll	
ATT-409	Understanding Activity-Level Controls: Treasury	
ATT-410	Understanding Activity-Level Controls: Income Taxes	
ATT-411	Understanding Activity-Level Controls: Financial Reporting and Closing Process	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-412	Understanding Controls Maintained by a Service Organization	
CONs	CONSULTING PROGRAMS	
CON-100	Tailoring Question Workpaper	X
CON-101	Overall Engagement Program: Due Diligence Engagement—Buyer’s Assistance	
CON-102	Overall Engagement Program: Due Diligence Engagement—Seller’s Assistance	
CON-103	Findings Summary: Consulting Engagement	X
CON-104	Overall Engagement Program: Risk Assessment Engagement	
CON-106	Overall Engagement Program: PrimePlus Services Engagement	
AIDs	PRACTICE AIDs	
AID-201	Nonattest Services Independence Checklist	
AID-302	Inquiries of Management and Others within the Entity about the Risks of Fraud	
AID-601	Considering Reliance on the Work of Internal Auditors or Other Responsible Party Personnel	
AID-603	Using the Work of a Management’s Specialist	
AID-604	Using the Work of a Practitioner’s Specialist	
AID-702	Designing Tests of Controls	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
AID-901	Differences of Professional Opinion	