

2017 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 2017 *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 where applicable. The 2017 edition of *Knowledge-Based Nontraditional Engagements* is current through SSAE-18. Users of this content should consider guidance issued subsequent to these items to determine their effect on entities covered by this product.

Knowledge-Based Attestation 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-101 Findings Summary and Report Conclusions Worksheet: Examination-Level and Review-Level Engagements					
Modify	Flow of Control Deficiencies that would have flown to KBA-103 will now flow here				The deficiencies noted in KBA-103 in prior releases will retain in the source document and flow will be moved to KBA-101. Only the flow will be retained so any other information noted in KBA-103 will be removed.
Modify	Updated throughout and modified to include control deficiencies, fraud, and noncompliance.				
Modify	Purpose modified; now reads: This form is designed to: <ul style="list-style-type: none"> • Summarize the findings that resulted from performing an attestation engagement (examination or review) and to evaluate these findings in the determination of the type of report conclusion or type of report to be issued; and • Accumulate matters that should be communicated to the responsible party and the engaging party, if different from the responsible party. 	Purpose	Y	AT-C 205; AT-C 210	

Modify	<p>Instructions modified, adding the following two paragraphs after the first paragraph:</p> <p><i>AT-C 205 Examination Engagements</i> and <i>AT-C 210 Review Engagements</i> both require that the practitioner communicate to the responsible party (and the engaging party, if different from the responsible party) known and suspected fraud and noncompliance with laws or regulations and uncorrected misstatements. In an examination engagement, when relevant to the subject matter, internal control deficiencies identified during the engagement should also be communicated. Indicate the date that each matter was communicated.</p> <p>If the practitioner has identified or suspects noncompliance with laws and regulations that are not relevant to the subject matter, he or she should determine if they have a responsibility to report this information to parties other than the responsible party and the engaging party.</p>	Instructions	Y	AT-C 205; AT-C 210	
Modify	<p>Modified column:</p> <p><i>Description of Finding, Known or Suspected Fraud, Instance of Noncompliance or Control Deficiency</i></p>	Table	Y	AT-C 205; AT-C 210	
New	<p>New column:</p> <p><i>Describe Communication (Date, Method, to Whom)</i></p>	Table	Y	AT-C 205; AT-C 210	
Deleted	<p>Deleted: Additional Guidance and Practice Points section (this content is all covered in the guide and is referenced in the instructions).</p>	Text	N		
KBA-102 Findings Summary: Agreed-Upon Procedures Engagement					
Modify	<p>Updated references to superseded standards.</p>	Purpose	Y	AT-C Section 215	
KBA-103 Evaluating and Communicating Internal Control Deficiencies and Noncompliance					
Deleted	<p>Deleted (evaluation of control deficiencies is <i>not</i> required for attestation engagements; KBA-101 has been updated to ensure that control deficiencies are properly aggregated and communicated.)</p>				<p>The deficiencies noted in KBA-103 in prior releases will retain in the source document and flow will be moved to KBA-101. Only the flow will be retained so any other information noted in KBA-103 will be removed.</p>
KBA-200 Entity Information and Background					

Modify	<p>Moved some items from KBA-201 to this document.</p> <p>Title modified to “Entity/Engagement Information and Background”</p> <ol style="list-style-type: none"> 1. Description of the Subject Matter: 2. Description of the criteria that the subject matter will be evaluated against: 3. Source of the criteria: 4. Intended users of the practitioner’s report: 	Text			These steps will retain from KBA-201 on Roll Forward.
Modify	<p>Instructions above the first table now read as follows: Enter entity and general engagement information in the spaces provided.</p> <p>Table modified as follows (items 1 through 12); new Practice Point added in item 11:</p> <p>Client/Entity/Responsible Party’s legal name: If the Responsible Party is not the Engaging Party, the Engaging Party’s legal name and relationship to the Responsible Party:</p> <p>Primary location of client/entity/responsible party: Key contact (name/title): Entity’s address, telephone number, fax number, e-mail address(es), and website address(es): Description of the Subject Matter: Engagement Type (Examination, Review, Agreed-Upon Procedures): Will the practitioner be reporting directly on the subject matter or on an assertion about subject matter that is the responsibility of another party? Description of the criteria that the subject matter will be evaluated against: Source of the criteria: Intended Users of the practitioner’s report:</p> <p>Practice Point: For agreed-upon procedures engagements, the users of the practitioners report are the same as the specified parties.</p> <p>Required completion and delivery date of practitioner’s report:</p>	Instructions	N		See above for the items that will be retained from KBA-201.
New	New Tailoring Question, “Is the Engaging Party also the Responsible Party?”				

	If answered “No” this TQ will show the new step, “If the Responsible Party is not the Engaging Party, the Engaging Party’s legal name and relationship to the Responsible Party:				
KBA-201 Attestation Client/Engagement Acceptance Form					
Modify	Moved some items to KBA-200, see above; made yes/no and re-arranged columns to match the Commercial Title setup; updated for SSAE-18.	Text; tables	Y	SSAE-18	This workpaper will RESET on Roll Forward due to the changes in the column structure.
Modify	<p>The first part of the Instructions (modified) now read as follows:</p> <p>In order to minimize the likelihood of association with a client whose management lacks integrity, a firm should establish controls for deciding whether to accept or continue a client relationship and whether to perform a specific engagement for that client. Statement on Standards for Attestation Engagements Section 105 (AT-C Section 105), <i>Concepts Common to All Attestation Engagements</i>, states that the practitioner should be satisfied that the appropriate procedures regarding the acceptance and continuance of client relationships and attestation engagements have been followed and should determine that all conclusions reached in this regard are appropriate. AT-C Section 105 provides the following general standards related to attestation engagements:</p> <ul style="list-style-type: none"> • The practitioner must be independent, unless the practitioner is required by law or regulation to accept the engagement and report on the subject matter or assertion. • The practitioner must establish that the preconditions for an attestation engagement are present, such as: <ul style="list-style-type: none"> ○ The responsible party is a party other than the practitioner and takes responsibility for the subject matter. ○ The engagement exhibits all of the following characteristics: <ul style="list-style-type: none"> ▪ The subject matter is appropriate. ▪ The criteria to be applied in the preparation and evaluation of the subject matter are suitable and will be available to the intended users. ▪ The practitioner expects to be able to obtain 	Instructions	Y	SSAE AT-C 105	

	<p>the evidence needed to arrive at the practitioner’s opinion, conclusion, or findings, including:</p> <ul style="list-style-type: none"> • Access to all information of which the responsible party is aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; • Access to additional information that the practitioner may request from the responsible party for the purpose of the engagement; and • Unrestricted access to persons within the appropriate party(ies) from whom the practitioner determines it necessary to obtain evidence. <ul style="list-style-type: none"> ▪ The practitioner’s opinion, conclusion, or findings, in the form appropriate to the engagement, is to be contained in a written practitioner’s report. <p>The practitioner should also:</p> <ul style="list-style-type: none"> • Have the appropriate competence and capabilities to perform the attestation engagement. • Have adequate knowledge of the subject matter. • Have reason to believe that the subject matter is capable of evaluation against criteria that are suitable and available to users. • Exercise due professional care in the planning and performance of the engagement and the preparation of the report. • Reach a common understanding between the engaging party of the terms of the engagement, including the practitioner’s reporting responsibilities. 				
Modify	Section I. Independence and Ability to Provide Services Table completely modified and reorganized; Yes/No column added.	Text; table	Y	SSAE-18	
Modify	New item 23 below Section 1 table: For identified threat(s) to independence, the following describes the circumstances and/or relationships giving rise to the threat(s); the nature of the threat(s), for example advocacy threat, self-interest threat; the safeguards that have been applied; and whether the threat(s) was	Procedures step	Y	ET Section 1.310.001	

	eliminated or reduced to an acceptable level, Practice Point: When the practitioner applies safeguards to eliminate or reduce significant threats to an acceptable level, the practitioner should document the identified threats and safeguards applied. Failure to prepare the required documentation would be considered a violation of the “Compliance With Standards Rule” (ET Section 1.310.001).				
KBA-301 Worksheet for Determination of Materiality and Thresholds for Trivial Amounts					
Modify	Added discussion of qualitative materiality and removed performance materiality.	Text; table	N		
KBA-501 Risk Assessment and Attest Program: Examination-Level Engagement					
Modify	Completely revised and reorganized including moving some existing explanatory language into the instructions and adding steps that are required under SSAE-18, including additional considerations regarding the results of testing.	Purpose; Instructions ; Text; table	Y	SSAE-18	
New	New flow from KBA-200 on the “Type of Reporting Engagement” in the Examination Engagement Type Table. This flow comes from, “Will the practitioner be reporting directly on the subject matter or on an assertion about subject matter that is the responsibility of another party?” in KBA-200.				
New	New flow from KBA-200 on the “Subject Matter and/or Related Assertion” column in the 2 nd table of Section 1. This flow comes from, “Description of the Subject Matter:” in KBA-200.				
New	New flow from KBA-200 on the “Stated Criteria” column in the 2 nd table of Section 1. This flow comes from, “Description of the criteria that the subject matter will be evaluated against:” in KBA-200.				
New	New table with Tailoring Questions in Section 3 of KBA-501. 1. Were estimates used in developing the subject matter? 2. Were analytical procedures used in response to assessed risks? Both TQs will show procedures to be performed if answered “Yes”.				
KBA-502 Attest Program: Review-Level Engagement					

Modify	Wording changes consistent with SSAE-18 include adding steps that are required under SSAE-18, including additional considerations regarding the results of testing.	Text; table	Y	SSAE-18	
New	New flow from KBA-200 on the “Type of Reporting Engagement” in the Engagement Type Table. This flow comes from, “Will the practitioner be reporting directly on the subject matter or on an assertion about subject matter that is the responsibility of another party?” in KBA-200.				
New	New flow from KBA-200 on the “Subject Matter and/or Related Assertion” column in the 2 nd table of Section 1. This flow comes from, “Description of the Subject Matter:” in KBA-200.				
New	New flow from KBA-200 on the “Stated Criteria” column in the 2 nd table of Section 1. This flow comes from, “Description of the criteria that the subject matter will be evaluated against:” in KBA-200.				
KBA-503 Basis for Inherent Risk Assessment					
Added	Moved from KBA-501, similar to audit tools	Purpose, Instructions, text, table			This is considered a new workpaper so no responses in the prior KBA-501 will be retained here. If the user wants the information from KBA-501 they will need to copy it from the 2015 NTE KBA-501 and paste it into the new KBA-502 in 2017 NTE.
KBA-901 Engagement Review and Approval Checklist					
	<p>Wording changes consistent w/ SSAE 18</p> <p>Section I Detailed Practitioner Review step 3 now reads: Attest procedures performed are clearly linked to engagement objectives, and for examination-level engagements, address identified risks of misstatement.</p> <p>Step 5 substeps c. and d. now read: Obtained and reviewed representation letters. Removed all superseded work papers or support from the engagement file.</p> <p>Section II Engagement Partner Review step 11 now reads: We obtained a timely and appropriate representation letter from the responsible party (and the engaging party if the engaging party is different from the responsible party).</p> <p>Section III Engagement Quality Control Review step 8</p>	Procedures steps	Y	SSAE-18	All steps with wording changes will RETAIN on Roll Forward if the workpaper is set to Keep All Responses on Roll Forward.

	<p>substep c (2) added: Reading the written subject matter or assertion and the proposed report.</p> <p>Section III Engagement Quality Control Review step 8 substep c (4) added: Evaluating the conclusions reached in formulating the report and consideration of whether the proposed report is appropriate.</p>				
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KBA-902 Attestation Engagement Documentation Checklist

Modify	<p>Updated for requirements in SSAE 18</p> <p>Added new step 10 as follows: Engagement documentation is sufficient to determine:</p> <p>a. The nature, timing, and extent of the procedures performed, including:</p> <ul style="list-style-type: none"> (1) The identifying characteristics of the specific items or matters tested; (2) Who performed the engagement work and the date such work was completed; (3) The discussions with the responsible party or others about findings or issues that, in the practitioner’s professional judgment, are significant, including the nature of the significant findings or issues discussed, and when and with whom the discussions took place; (4) When the engaging party is the responsible party and the responsible party will not provide one or more of the requested written representations or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations; or that the written representations are otherwise not reliable, <ul style="list-style-type: none"> (a) Discussion of the matter with the appropriate party(ies); (b) Reevaluation of the integrity of those from who the representations were requested or received and evaluation of 	Procedures steps	Y	SSAE-18	
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	<p>the effect on the reliability of representations and evidence in general; and</p> <p>(c) Action taken if matters were not resolved to the practitioner's satisfaction.</p> <p>(5) When the engaging party is not the responsible party and the responsible party will not provide the written representations, the oral responses from the responsible party to the practitioner's inquiries regarding required representations; and</p> <p>(6) Who reviewed the engagement work performed and the date and extent of such review.</p>				
Modify	<p>Added new step 12 as follows: We documented how the practitioner addressed any inconsistencies between information identified and our final conclusion regarding a significant finding or issue.</p>	Procedures steps	Y	SSAE-18	
Deleted	Deleted former step (step 18) (SOC content moved to new separate SOC toolset) and tailoring related to SOC content	Procedures steps	N		

Attestation Programs (ATTs): 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 include:

- New tailoring questions have been added to the engagement programs to further enable user customization for the specific needs of each engagement

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
ATT-101 Overall Attestation Program: Examination-Level Engagement					
Modify	<p>Updated for requirements of SSAE 18</p> <p>Deleted outdated Practice Point under Purpose section.</p> <p>Updated references to other tools.</p> <p>Preliminary Engagement Activities Section, step 2 reworded to read as follows: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and</p>	Text; procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>perform the engagement to reduce attestation risk to an acceptably low level.</p> <p>Step 4 reworded as follows (new Practice Point added): Determine that the engagement meets all the preconditions for an examination engagement.</p> <p>Practice Point: If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report.</p>				
Modify	<p>Deleted the following step (former step 5): Discuss and reach an agreement with the client on the examination-level of assurance (high level of assurance) to be provided in the examination-level engagement and evaluate whether such level of assurance can be achieved.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added new step 5: Perform client acceptance or continuance procedures in accordance with firm policy. KBA-201</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Modified step 6 and substeps, which now reads as follows: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed in an engagement letter or other suitable form of written agreement, including the following:</p> <ul style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner's responsibilities; c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; d. Responsibilities of the responsible party and responsibilities of the engaging party, if different; e. Limitations of the engagement; 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>f. Identification of the criteria; and</p> <p>g. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement.</p>				
Modify	<p>Modified step 8 (and added new Practice Point) as follows:</p> <p>Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: If the responsible party provides the practitioner with the assertion as part of their representation letter, the practitioner does not have to request a separate written assertion unless called for by the engagement circumstances.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning and Risk Assessment Procedures” added new step 12 as follows (and Practice Point):</p> <p>Establish and document the overall engagement strategy that sets the scope, timing, and direction of the engagement, and that guides the development of the engagement plan.</p> <p>Practice Point: Elements of the overall strategy should include:</p> <ul style="list-style-type: none"> • The characteristics of the engagement that define its scope, such as use of specialists, other practitioners, or internal auditors; • Reporting objectives, engagement timing, and nature of communications; • Factors that, in the practitioner’s professional judgment, are significant in directing the engagement team’s efforts; • The results of preliminary engagement activities; • Relevant knowledge gained on other engagements performed, when applicable; and • The nature, timing, and extent of resources necessary to perform the engagement. 	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning and Risk Assessment Procedures” modified substeps under step 13 as follows:</p> <p>a. The characteristics of the underlying subject matter.</p> <p>b. The expected timing and nature of the</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>communications required.</p> <ul style="list-style-type: none"> c. The criteria to be used. d. Possible sources of evidence and choices among alternative measurements or evaluation methods. e. Understanding the appropriate party(ies) and its environment. f. The nature of the subject matter or items within the assertion that are likely to require revision or adjustment. g. Conditions that may require extension or modification of attest procedures. h. The responsible party's experience in preparing the subject matter. i. The risk of fraud j. The nature of the report expected to be issued. 				
Modify	<p>Modified step 14 as follows: Determine the necessary level of staffing and supervision to perform the engagement, including the determination of the need for the services of a practitioner's specialist or another practitioner.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added steps as follows (16, 17): Inform those involved in the engagement of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>Direct engagement team members to bring to the engagement partner's attention significant questions raised during the engagement so that their significance may be assessed.</p> <p>Added new Practice Point under step 18: Determine materiality for the engagement.</p> <p>Practice Point: In an attestation engagement, the concept of materiality relates to the information being reported on, not the financial statements of user entities. Materiality consideration in planning an attestation engagement involves the practitioner understanding and assessing the factors that might influence the</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>decisions of the intended users of the engagement report. When assessing the needs of the intended users, the practitioner should consider materiality in terms of both quantitative factors and qualitative factors. The relative importance of qualitative factors and quantitative factors is a matter for the practitioner's professional judgment. The practitioner's judgment of materiality may vary depending on the subject matter. For example, users should not expect prospective information to be as precise as historical information so the view of materiality may be different.</p> <p>KBA-301</p>				
Modify	<p>Added step 19: Plan the nature, extent and timing of risk assessment procedures and further audit procedures.</p> <p>KBA-501</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step 20: Obtain an understanding of the subject matter and other engagement circumstances, sufficient to enable the practitioner to identify and assess the risks of material misstatement in the subject matter.</p> <p>KBA-200 ATT-301</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step 21 and Practice Point: Make required fraud and noncompliance with laws and regulations inquiries of those charged with governance, the internal audit function, and others within the entity (e.g., operating personnel not directly involved in preparation of the subject matter and employees with different levels of authority considered to have information that is likely to assist in identifying risks of material misstatement).</p> <p>Practice Point: Consider inquiring of:</p> <ul style="list-style-type: none"> • Those charged with governance regarding the environment in which the subject matter is prepared, including changes in that environment; • Internal audit personnel regarding procedures performed relating to internal controls; • Employees involved in initiating, processing, or recording complex or unusual transactions related to the subject matter; • In-house legal counsel regarding litigation, compliance, 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	fraud, and potential liabilities and commitments; <ul style="list-style-type: none"> Marketing or sales personnel regarding marketing strategy, sales trends, and customer agreements; and Management regarding fraud risk factors, risk assessment processes and procedures, and related activities. AID-302				
Modify	Added step 22: Perform risk assessment procedures to identify and obtain an understanding of internal control over the preparation of the subject matter. This includes evaluating the design of those controls relevant to the subject matter and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter. ATT-401 through 411	Procedures steps	Y	SSAE 18	
Modify	Modified step 23 and substeps; Perform preliminary assessment of risk of material misstatement including: <ol style="list-style-type: none"> Inherent risk. Control risk. Specific risks. KBA-501	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added step 24: Consider whether the procedures performed indicate risk of material misstatement due to fraud or noncompliance with laws or regulations. KBA-501	Procedures steps	Y	SSAE 18	
Modify	Plan and perform tests of the operating effectiveness of controls, if considered necessary, based on the planned assessed level of control risk and consideration of whether procedures other than test of controls can provide sufficient appropriate evidence.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Modified step 26, which now reads: Review inherent risk and control risk assessments to determine that the assessed level of attestation risk remains	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	appropriate. Adjust if necessary. KBA-501				
Delete	Deleted step: Determine whether, as a result of performing the risk assessment procedures listed above, the practitioner's engagement acceptance or continuance decision should be reevaluated.	Procedures steps	Y	SSAE 18	
Modify	Under "Performing Further Attest Procedures," modified step 33 as follows: Design and perform tests of details or analytical procedures related to the subject matter 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 assessed risk.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added new step 34: If sampling is used, the purpose of the procedure and the characteristics of the population from which the sample was drawn was considered when designing the sample. AID-801	Procedures steps	Y	SSAE 18	
Modify	Added new steps 35 and 36 as follows: Evaluate whether there are unusual or unexpected relationships within the subject matter, or between the subject matter and other related information that indicate previously undocumented risks of material misstatement due to fraud or noncompliance with laws and regulations, and perform any additional procedures necessary to respond to those risks. Evaluate whether other information obtained indicates previously undocumented risk of material misstatement due to fraud or noncompliance with laws and regulations, and perform any additional procedures necessary to respond to those risks.	Procedures steps	Y	SSAE 18	
Modify	Under "Evaluating, Concluding, and Reporting Procedures," modified step 39 as follows: Review the results of all of the attest engagement	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

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	<p>procedures performed and evaluate whether the subject matter or assertion is presented in accordance with the criteria in all material respects. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria.</p> <p>KBA-101 KBA-501</p>				
Modify	<p>Modified step 42, which now reads as follows: Inquire of the responsible party, and the engaging party if different from the responsible party, and perform other procedures as applicable to determine whether any events occurring between the subject matter date or engagement period and the date of the practitioner's report that could have a significant effect on the presentation of the subject matter or the practitioner's report.</p> <p>ATT-902 Added step 43, as follows: If the practitioner becomes aware, through inquiry or otherwise, of an event subsequent to the period covered by the examination engagement up to the date of the practitioner's report that could have a significant effect on the subject matter or assertion, apply appropriate procedures to obtain evidence regarding the event and evaluate whether the event has been disclosed, if necessary.</p> <p>ATT-902</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Modified step 44, which now reads as follows: Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner.</p> <p>Practice Point: If the required representations are not provided or are not reliable, the practitioner should discuss the matter with the appropriate parties, consider the impact on evidence in general, and take appropriate action.</p> <p>COR-901</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	<p>Added step 45, substeps, and Practice Point, as follows: When the engaging party is not the responsible party:</p> <ul style="list-style-type: none"> a. If the responsible party refuses to provide written representations, obtain and document oral responses to the required representations. <p>Practice Point: If the required representations are not provided, a scope limitation exists and the practitioner should determine the effect on the report or withdraw from the engagement.</p> <ul style="list-style-type: none"> b. Request written representations from the engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner. <p>COR-913 A new TQ, "Is the Engaging Party also the Responsible Party?" will show this step and substeps if answered, "No".</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step 46, 47, 48 as follows: Consider whether any representations directly related to matters that are material to the subject matter are reasonable and consistent with other evidence obtained (including other representations) and whether those making the representations can be expected to be well informed on the particular matters.</p> <p>If the report will be included in a document that contains the subject matter or assertion and other information, read the other information to evaluate whether there are material inconsistencies with the subject matter, the assertion, or the report.</p> <p>Evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step 50: Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	regulations, uncorrected misstatements, and, when relevant to the subject matter, internal control deficiencies identified during the engagement. KBA-101				
Modify	Added step 59 and Practice Point: Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner's report release date. Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period sufficient to meet the needs of the practitioner or as required by law or regulation.	Procedures steps	Y	SSAE 18	
Modify	Added step 60: Document any changes to the engagement documentation after issuance of the practitioner's report. AID-902	Procedures steps	Y	SSAE 18	
Modify	Added step 61: If facts are discovered subsequent to the date of the audit report that existed at the report date, document the procedures used to determine whether the discovered facts affect the financial statements or the practitioner's report thereon, and determine the appropriate course of action in the circumstances. ATT-901	Procedures steps	Y	SSAE 18	
ATT-102 Overall Attestation Program: Review-Level Engagement					
Modify	Updated for requirements of SSAE 18. Deleted outdated Practice Point. Under Preliminary Engagement Activities, modified steps as follows: Step 2: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and	Purpose; Procedures steps	Y	SSAE 18	Step 2, 4 and 6 are modified and as so will RESET on Roll Forward due to the content changes. The other steps listed here are new steps.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>perform the engagement to achieve the objectives of the engagement.</p> <p>KBA-200</p> <p>KBA-201</p> <p>Step 4:</p> <p>Determine that the engagement meets all the preconditions for an agreed-upon procedures engagement.</p> <p>Practice Point: If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report.</p> <p>Step 5:</p> <p>Perform client acceptance or continuance procedures in accordance with firm policy.</p> <p>KBA-201</p> <p>Step 6:</p> <p>Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed, including the following:</p> <ul style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner's responsibilities; c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; d. Responsibilities of the responsible party and responsibilities of the engaging party, if different; e. A statement that a review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the 				

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>assertion is fairly stated, in all material respects, in order to express an opinion, and that, accordingly, the practitioner will not express such an opinion;</p> <p>f. Identification of the criteria; and</p> <p>g. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement.</p> <p>COR-202</p> <p>Step 7: Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: When the engaging party is the responsible party and refuses to provide a written assertion, the practitioner must withdraw from the engagement, when not prohibited by law or regulation. If the engagement party is different from responsible party and the responsible party refuses to provide an assertion, the practitioner is not required to withdraw from the engagement, but they must disclose that refusal in the practitioner's report and restrict use of the report to the engaging party.</p>				
Modify	<p>Under Engagement Planning, modified step 10 substeps as follows:</p> <p>From the information gathered in the preliminary engagement activities, consider the following factors in planning the attest engagement:</p> <ul style="list-style-type: none"> a. The characteristics of the underlying subject matter. b. The expected timing and nature of the communications required. c. The criteria to be used. d. The results of preliminary engagement activities, such as client acceptance, and, when applicable, whether knowledge gained on other engagements performed by the engagement partner for the appropriate party(ies) is relevant. e. The engagement process, including possible sources of review evidence, and choices among 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>alternative measurement or evaluation methods.</p> <p>f. The understanding of the appropriate parties and their environment, including the risks that the subject matter may be materially misstated.</p> <p>g. Identification of intended users and their information needs and consideration of materiality and components of attestation risk.</p> <p>h. The risk of fraud relevant to the engagement.</p> <p>i. The effect on the engagement of using the internal audit function.</p> <p>KBA-502</p>				
Modify	<p>Added new step 11:</p> <p>Obtain an understanding of the subject matter and other engagement circumstances sufficient to provide a basis for designing and performing procedures in order to achieve the objectives of the engagement. The understanding should include the practices used to measure, recognize, and record the subject matter.</p> <p>KBA-502</p> <p>Modified step 12, which now reads as follows:</p> <p>Determine the necessary level of staffing and supervision to perform the engagement, including the determination of the need for the services of a practitioner’s specialist or another practitioner.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added steps (14, 15):</p> <p>Inform those involved in the engagement of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>Direct engagement team members to bring to the engagement partner’s attention significant questions raised during the engagement so that their significance may be assessed.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added new step (18.) and Practice Point, as follows:</p> <p>Make required fraud and noncompliance with laws and</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>regulations inquiries of those charged with governance, the internal audit function, and others within the entity (e.g., operating personnel not directly involved in preparation of the subject matter and employees with different levels of authority considered to have information that is likely to assist in identifying risks of material misstatement).</p> <p>Practice Point: Consider inquiring of:</p> <ul style="list-style-type: none"> • Those charged with governance regarding the environment in which the subject matter is prepared, including changes in that environment; • Internal audit personnel regarding procedures performed relating to internal controls; • Employees involved in initiating, processing, or recording complex or unusual transactions related to the subject matter; • In-house legal counsel regarding litigation, compliance, fraud, and potential liabilities and commitments; • Marketing or sales personnel regarding marketing strategy, sales trends, and customer agreements; and • Management regarding fraud risk factors, risk assessment processes and procedures, and related activities. <p>AID-302</p>				
Modify	<p>Under “Performing Further Attest Procedures,” added step (23):</p> <p>Perform procedures in response to any fraud or suspected fraud and noncompliance or suspected noncompliance with laws and regulations. Procedures may include:</p> <ol style="list-style-type: none"> a. Discuss the matter with the appropriate party(ies). b. Request that the responsible party consult with an appropriately qualified third party, such as the entity’s legal counsel or a regulator. c. Consider the implications of the matter in relation to other aspects of the engagement, including the practitioner’s planning and the reliability of written representations from the responsible party. d. Obtain legal advice about the consequences of 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>different courses of action.</p> <p>e. Communicate with third parties (for example, a regulator).</p> <p>f. Withdraw from the engagement.</p>				
Modify	<p>Under “Evaluating, Concluding, and Reporting Procedures,” modified step (26.) as follows:</p> <p>Evaluate the sufficiency and appropriateness of the review evidence obtained in the context of the engagement and, if necessary, attempt to obtain further review evidence. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria.</p> <p>KBA-101 KBA-502</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Added step (27.) as follows:</p> <p>Accumulate misstatements identified during the engagement, other than those that are clearly trivial.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Modified step (31.), which now reads as follows:</p> <p>Inquire of the responsible party, and the engaging party if different from the responsible party, and perform other procedures as applicable to determine whether any events occurring between the subject matter date or engagement period and the date of the practitioner’s report that could have a significant effect on the presentation of the subject matter or the practitioner’s report.</p> <p>ATT-902</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Added step (32.) as follows:</p> <p>If the practitioner becomes aware, through inquiry or otherwise, of an event subsequent to the period covered by the examination engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion, apply appropriate procedures to obtain evidence regarding the event and evaluate whether the event has been disclosed, if necessary.</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	ATT-902				
Modify	<p>Modified step (33.) and added Practice Point, as follows: Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner.</p> <p>Practice Point: If the required representations are not provided or are not reliable, the practitioner should discuss the matter with the appropriate parties, consider the impact on evidence in general, and if any of the matters are not resolved to the practitioner's satisfaction, withdraw from the engagement.</p> <p>COR-902</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Added step (34.) and substeps; added Practice Point: When the engaging party is not the responsible party:</p> <p style="padding-left: 40px;">g. If the responsible party refuses to provide written representations, obtain and document oral responses to the required representations.</p> <p>Practice Point: If the required representations are not provided, a scope limitation exists and the practitioner should withdraw from the engagement.</p> <p style="padding-left: 40px;">h. Request written representations from the engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner.</p> <p>COR-903</p> <p>A new TQ, "Is the Engaging Party also the Responsible Party?" will show this step and substeps if answered, "No".</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (35 thru 37): Consider whether any representations directly related to matters that are material to the subject matter are reasonable and consistent with other evidence obtained (including other representations) and whether those making the representations can be expected to be well informed on the particular matters.</p> <p>If the report will be included in a document that contains the subject matter or assertion and other information, read the other information to evaluate whether there are material inconsistencies with the subject matter, the</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	assertion, or the report. Evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria.				
Modify	Added step (39): Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations and uncorrected misstatements. KBA-101	Procedures steps	Y	SSAE 18	
Modify	Added steps 47, 48, 49): Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner's report release date. Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period sufficient to meet the needs of the practitioner or as required by law or regulation. Document any changes to the engagement documentation after issuance of the practitioner's report. AID-902 If facts are discovered subsequent to the date of the audit report that existed at the report date, document the procedures used to determine whether the discovered facts affect the financial statements or the practitioner's report thereon, and determine the appropriate course of action in the circumstances. ATT-901	Procedures steps	Y	SSAE 18	
ATT-103 Overall Attestation Program: Agreed-Upon Procedures Engagement					
Modify	Updated for requirements of SSAE 18 Deleted Outdated Practice Point	Purpose; Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Under “Preliminary Engagement Activities,” modified step (2.) as follows: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and perform the engagement.				
Modify	Modified step (4.) as follows: Determine that the engagement meets all the preconditions for an agreed upon procedures engagement. Practice Point: If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner’s report. KBA-201	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Modified step (5.) as follows: Perform client acceptance or continuance procedures in accordance with firm policy. KBA-201	Procedures steps	Y	SSAE 18	
Modify	Modified step (9.) as follows: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed in an engagement letter or other suitable form of written agreement addressed to the engaging party, including the following: a. The nature of the engagement; b. Identification of the subject matter or assertion, the responsible party, and the criteria to be used; c. Identification of specified parties; d. Acknowledgement by the specified parties of their responsibility for the sufficiency of the procedures; e. The practitioner’s responsibilities;	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>f. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants;</p> <p>g. Agreement on the procedures by enumerating (or referring to) the procedures;</p> <p>h. Disclaimers expected to be included in the practitioner’s report;</p> <p>i. Use restrictions;</p> <p>j. Assistance to be provided to the practitioner;</p> <p>k. Involvement of a practitioner's external specialist, if applicable;</p> <p>l. Agreed-upon materiality limits specified by the specified parties, if applicable; and</p> <p>m. If the engaging party is not the responsible party and the responsible party refuses to provide a written assertion, the fact that no assertion will be provided.</p> <p>Practice Point: The list of specific procedures to be performed should specify the nature, timing, and extent.</p>				
Modify	<p>Modified step (10.) as follows: Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: If the responsible party provides the practitioner with the assertion as part of their representation letter, the practitioner does not have to request a separate written assertion unless called for by the engagement circumstances.</p>	Procedures steps	Y	SSAE 18	
Delete	<p>Under “Engagement Planning and Performance of Procedures,” deleted the following step: Determine whether the engagement will involve the use of any work by internal auditors or other responsible party personnel.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added new steps (14. And 15.): Inform those involved in the engagement of their responsibilities, including the objectives of the procedures</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>Direct engage engagement team members to bring to the engagement partner’s attention significant questions raised during the engagement so that their significance may be assessed.</p>				
Delete	<p>Deleted the following step: Determine whether the agreed-upon procedures engagement was originally intended to be another form of engagement (such as an examination or review). If so, determine whether any procedures and evidence obtained can be used in the agreed-upon procedures engagement, whether any scope restriction exists, and the additional effort needed to complete the original engagement.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (17.): If the procedures agreed upon evolve or are modified over the course of the engagement, amend the engagement letter to reflect the modified procedures.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Evaluating, Concluding, and Reporting Procedures,” modified step (23.), as follows: Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner. Practice Point: If the required representations are not provided or are not reliable, the practitioner should discuss the matter with the appropriate parties, consider the impact on evidence in general, and take appropriate action. COR-903 Added step (24.) and substeps as follows: When the engaging party is not the responsible party:</p> <ol style="list-style-type: none"> a. If the responsible party refuses to provide written representations, obtain and document oral responses to the required representations. b. Request written representations from the 	Procedures steps	Y	SSAE 18	Step 23 and 25 will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner.</p> <p>COR-913</p> <p>A new TQ, “Is the Engaging Party also the Responsible Party?” will show this step and substeps if answered, “No”.</p> <p>Modified step (25.), which now reads as follows: Obtain acknowledgment from any added specified parties that they agree to procedures performed and they take responsibility for the sufficiency of the procedures.</p> <p>Added step (28.), which reads as follows: Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations.</p> <p>Added step (35.) and Practice Point, which read as follows: Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner’s report release date.</p> <p>Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period sufficient to meet the needs of the practitioner or as required by law or regulation.</p> <p>Added step (36.) which reads as follows: Document any changes to the engagement documentation after issuance of the practitioner’s report.</p> <p>AID-902</p>				
ATT-104 Overall Attestation Program: Examination-Level Engagement on Prospective Financial					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Statements					
Modify	Updated for requirements of SSAE 18; deleted outdated Practice Point on proposed SSAE. Modified step 2, which now reads: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and perform the engagement to reduce attestation risk to an acceptably low level. KBA-201	Purpose; Procedures steps	Y	SSAE 18	
Modify	Modified step 4, which now reads: Determine the engagement meets all the preconditions for an examination engagement. Practice Point: If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report. KBA-201	Procedures steps	Y	SSAE 18	
Delete	Deleted the following step: Discuss and reach an agreement with the client on the examination-level of assurance (high level of assurance) to be provided and evaluate whether such level of assurance can be achieved.	Procedures steps	Y	SSAE 18	
Modify	Added new step (5.): Perform client acceptance or continuance procedures in accordance with firm policy. For the examination of a financial projection, the practitioner should not except an engagement if: <ul style="list-style-type: none"> a. The practitioner believes the financial projection will be distributed to those who will not be negotiating directly with the responsible party; b. The responsible party has not agreed to disclose the significant assumptions; 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<ul style="list-style-type: none"> c. The responsible party has not agreed to identify in the presentation which of the assumptions are hypothetical and to describe the limitations on the usefulness of the projection; d. A partial presentation does not describe the limitations on the usefulness of the presentation. <p>KBA-201</p>				
Modify	<p>Modified step (6.) and substeps: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed in an engagement letter or other suitable form of written agreement, including the following:</p> <ul style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner’s responsibilities; c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; d. Responsibilities of the responsible party and responsibilities of the engaging party, if different; e. Limitations of the engagement; f. Identification of the criteria; and g. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement. <p>COR-201</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Added step (8.) and Practice Point: Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: If the responsible party provides the practitioner with the assertion as part of their representation letter, the practitioner does not have to request a separate written assertion unless called for by the engagement circumstances.</p>	Procedures steps	Y	SSAE 18	
Modify	Under “Engagement Planning and Risk Assessment Procedures,” added step (12.) and Practice Point as	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>follows:</p> <p>Establish and document the overall engagement strategy that sets the scope, timing, and direction of the engagement, and that guides the development of the engagement plan.</p> <p>Practice Point: Elements of the overall strategy should include:</p> <ul style="list-style-type: none"> • The characteristics of the engagement that define its scope, such as use of specialists, other practitioners, or internal auditors; • Reporting objectives, engagement timing, and nature of communications; • Factors that, in the practitioner's professional judgment, are significant in directing the engagement team's efforts; • The results of preliminary engagement activities; • Relevant knowledge gained on other engagements performed, when applicable; and • The nature, timing, and extent of resources necessary to perform the engagement. <p><i>AID-101</i> <i>AIDs 601 - 606</i></p>				
Modify	<p>Modified step (13.) and substeps, which read as follows:</p> <p>From the information gathered in the preliminary engagement activities, consider the following factors in planning the attest engagement:</p> <ol style="list-style-type: none"> a. The characteristics of the financial forecast or projection, including the accounting principles to be used, the type of presentation, and the length of period covered; b. The anticipated level of attestation risk related to the financial forecast or projection; c. Preliminary judgments about materiality levels; d. The expected timing and nature of the communications required; e. The criteria to be used; f. Possible sources of evidence and choices among alternative measurements or evaluation methods; g. Understanding the appropriate party(ies) and its 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>environment;</p> <ul style="list-style-type: none"> h. The nature of the subject matter or items within the financial forecast or projection that are likely to require revision or adjustment; i. Conditions that may require extension or modification of attest procedures; j. Knowledge of the entity's business and its industry; k. The responsible party's experience in preparing financial forecasts or projections; l. The risk of fraud; m. The process by which the responsible party develops its financial forecast or projection; and n. The nature of the report expected to be issued. <p>KBA-501 ATT-301</p>				
Modify	<p>Added new steps (16. and 17.):</p> <p>Inform those involved in the engagement of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>Direct engagement team members to bring to the engagement partner's attention significant questions raised during the engagement so that their significance may be assessed.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (19.) and Practice Point:</p> <p>Determine materiality for the engagement.</p> <p>Practice Point: In an attestation engagement, the concept of materiality relates to the information being reported on, not the financial statements of user entities. Materiality consideration in planning an attestation engagement involves the practitioner understanding and assessing the factors that might influence the decisions of the intended users of the engagement report. When assessing the needs of the intended users, the practitioner should consider materiality in terms of both quantitative factors and qualitative factors. The relative importance of qualitative factors and quantitative factors is a matter for the practitioner's professional judgment. The practitioner's judgment of materiality may vary depending on the subject matter. For example, users</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	should not expect prospective information to be as precise as historical information so the view of materiality may be different.				
Modify	Added step (20.): Plan the nature, extent and timing of risk assessment procedures and further audit procedures. KBA-501	Procedures steps	Y	SSAE 18	
Modify	Modified step (21.): Obtain adequate knowledge of the subject matter, industry and the accounting principles and practices of the industry in which the entity operates, or will operate, and other engagement circumstances sufficient to enable the practitioner to identify and assess the risks of material misstatement for the subject matter. ATT-301	Procedures steps	Y	SSAE 18	
Delete	Deleted step: Develop an overall strategy for the expected scope and conduct of the engagement and obtain sufficient knowledge and understanding of the events, transactions, and practices that may have a significant effect on the prospective financial statements.	Procedures steps	Y	SSAE 18	
Modify	Added step (24.) and Practice Point: Make required fraud and noncompliance with laws and regulations inquiries of those charged with governance, the internal audit function, and others within the entity (e.g., operating personnel not directly involved in preparation of the subject matter and employees with different levels of authority considered to have information that is likely to assist in identifying risks of material misstatement). Practice Point: Consider inquiring of: <ul style="list-style-type: none"> • Those charged with governance regarding the environment in which the subject matter is prepared, including changes in that environment; • Internal audit personnel regarding procedures performed relating to internal controls; • Employees involved in initiating, processing, or recording complex or unusual transactions related to the 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>subject matter;</p> <ul style="list-style-type: none"> In-house legal counsel regarding litigation, compliance, fraud, and potential liabilities and commitments; Marketing or sales personnel regarding marketing strategy, sales trends, and customer agreements; and Management regarding fraud risk factors, risk assessment processes and procedures, and related activities. <p>AID-302</p>				
Modify	<p>Added step (25.):</p> <p>Perform risk assessment procedures to identify and obtain an understanding of internal control over the preparation of the subject matter. This includes evaluating the design of those controls relevant to the subject matter and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter.</p> <p>ATT 401-411</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added steps (27, 28, 29):</p> <p>Consider whether the procedures performed indicate risk of material misstatement due to fraud or noncompliance with laws or regulations.</p> <p>Consider whether the procedures performed indicate risk of material misstatement due to fraud or noncompliance with laws or regulations.</p> <p>Plan and perform tests of the operating effectiveness of controls, if considered necessary, based on the planned assessed level of control risk and consideration of whether procedures other than test of controls can provide sufficient appropriate evidence.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Deleted step:</p> <p>Determine whether, as a result of performing the risk assessment procedures listed above, the practitioner’s engagement acceptance or continuance decision should be reevaluated.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Performing Further Attest Procedures,” added steps (37, 38, 39, 40, 41) as follows:</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>Design and perform tests of details or analytical procedures related to the subject matter 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 assessed risk.</p> <p>If sampling is used, the purpose of the procedure and the characteristics of the population from which the sample was drawn was considered when designing the sample.</p> <p>Evaluate whether there are unusual or unexpected relationships within the subject matter, or between the subject matter and other related information that indicate previously undocumented risks of material misstatement due to fraud or noncompliance with laws and regulations, and perform any additional procedures necessary to respond to those risks.</p>				
Modify	<p>Modified substep c under step (43.) and added Practice Point as follows:</p> <ul style="list-style-type: none"> a. The other assumptions are suitably supported given the hypothetical assumptions. <p>Practice Point: As the number and significance of the hypothetical assumptions increase, the practitioner may not be able to satisfy himself or herself about the presentation as a whole by obtaining support for the remaining assumptions.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (44.) as follows:</p> <p>Evaluate whether, in the aggregate, the assumptions provide a reasonable basis for the forecast.</p>	Procedures steps	Y	SSAE 18	
Delete	<p>Deleted substeps g., h., and i. under step 46:</p> <ul style="list-style-type: none"> a. Inquire of the responsible party regarding possible additional factors or changes in assumptions. b. 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. 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	c. 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.				
Modify	Added step (47.) as follows: Evaluate the assumptions related to an expired portion of the prospective period.	Procedures steps	Y	SSAE 18	
Modify	Modified step 49 substep d. and added Practice Point as follows: Accounting principles used in the forecast or projection are appropriate. Practice Point: Under the AICPA presentation guidelines, the accounting principles used in a financial projection need not be those expected to be used in the historical financial statements for the perspective period if use of a different principle is consistent with the purpose of the presentation. The following substep has been deleted: Accounting principles used in a financial projection are consistent with the accounting principles expected to be used in the prospective period and those used in the most recent historical financial statements, if any, or that they are consistent with the purpose of the presentation.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added step (50.) as follows: If examining a partial presentation, give appropriate consideration to whether key factors affecting elements, accounts, or items that are not included but are interrelated with those in the partial presentation have been considered, including key factors that may not necessarily be obvious to the user of a partial presentation and whether all significant assumptions have been disclosed.	Procedures steps	Y	SSAE 18	
Modify	Under "Evaluating, Concluding, and Reporting Procedures," modified step (54.) as follows: Review the results of all of the attest engagement procedures performed and evaluate whether the subject matter or assertion is presented in accordance with the criteria in all material respects. The practitioner should	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria.				
Modify	Modified step (57.) as follows: Inquire of the responsible party, and the engaging party if different from the responsible party, and perform other procedures as applicable to determine whether any events occurring between the engagement period and the date of the practitioner's report that could have a significant effect on the presentation of the prospective financial statements or the practitioner's report.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added step (58.) as follows: If the practitioner becomes aware, through inquiry or otherwise, of an event subsequent to the period covered by the examination engagement up to the date of the practitioner's report that could have a significant effect on the subject matter or assertion, apply appropriate procedures to obtain evidence regarding the event and evaluate whether the event has been disclosed, if necessary.	Procedures steps	Y	SSAE 18	
Modify	Modifies step (59.) as follows (and deleted former substeps a and b): Obtain required written representations from the responsible party in the form of a letter addressed to the practitioner. Practice Point: The option of obtaining oral responses by the responsible party (when different from the engaging party) to required representations is not allowed in an engagement to examine prospective financial information. The responsible party's refusal to furnish the required written representations constitutes a scope limitation that may be sufficient to cause the practitioner to withdraw from the engagement.	Procedures steps	Y	SSAE 18	
Modify	Added step (60.): When the engaging party is not the responsible party, request written representations from the engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner.	Procedures steps	Y	SSAE 18	
Modify	Added steps (62. and 63.):	Procedures	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>If the report will be included in a document that contains the subject matter or assertion and other information, read the other information to evaluate whether there are material inconsistencies with the subject matter, the assertion, or the report.</p> <p>Evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria.</p>	steps			
Modify	<p>Added step (65.):</p> <p>Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations, uncorrected misstatements, and, when relevant to the subject matter, internal control deficiencies identified during the engagement.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (74.) and Practice Point:</p> <p>Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner's report release date.</p> <p>Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period sufficient to meet the needs of the practitioner or as required by law or regulation.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (75.) and (76.):</p> <p>Document any changes to the engagement documentation after issuance of the practitioner's report.</p> <p>If facts are discovered subsequent to the date of the audit report that existed at the report date, document the procedures used to determine whether the discovered facts affect the financial statements or the practitioner's report thereon, and determine the appropriate course of action in the circumstances.</p>	Procedures steps	Y	SSAE 18	
ATT-106 Overall Attestation Program: Agreed-Upon Procedures Engagement on Prospective Financial Statements					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	Updated for requirements of SSAE 18; deleted outdated Practice Point on proposed SSAE. Under “Preliminary Engagement Activities,” modified step (2.), which now reads as follows: Determine that our firm has appropriate competence and capabilities, and relevant resources to plan and perform the engagement.	Purpose; Procedures steps	Y	SSAE 18	
Modify	Modified step (4.), which now reads as follows: Determine that the engagement meets all the preconditions for an agreed upon procedures engagement. Practice Point: <i>If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report.</i>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added step (5.): Perform client acceptance or continuance procedures in accordance with firm policy. The practitioner should not perform an agreed-upon procedures engagement on a forecast or projection unless the prospective financial information includes a summary of significant assumptions.	Procedures steps	Y	SSAE 18	
Modify	Modified step (13.) and substeps, as follows: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed in an engagement letter or other suitable form of written agreement addressed to the engaging party, including the following: a. The nature of the engagement; b. Identification of the subject matter or assertion, the responsible party, and the criteria to be used; c. Identification of specified parties; d. Acknowledgement by the specified parties of their responsibility for the sufficiency of the	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>procedures;</p> <ul style="list-style-type: none"> e. The practitioner’s responsibilities; f. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; g. Agreement on the procedures by enumerating (or referring to) the procedures; h. Disclaimers expected to be included in the practitioner’s report; i. Use restrictions; j. Assistance to be provided to the practitioner; k. Involvement of a practitioner's external specialist, if applicable; l. Agreed-upon materiality limits specified by the specified parties, if applicable; and m. If the engaging party is not the responsible party and the responsible party refuses to provide a written assertion, the fact that no assertion will be provided. 				
Modify	<p>Added step (14.):</p> <p>Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: If the responsible party provides the practitioner with the assertion as part of their representation letter, the practitioner does not have to request a separate written assertion unless called for by the engagement circumstances.</p>	Procedures steps	Y	SSAE 18	
Delete	<p>Under “Engagement Planning and Performance Procedures,” deleted the following step:</p> <p>Determine whether the engagement will involve the use of any work by internal auditors or other responsible party personnel.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added steps (18., and 19.) as follows:</p> <p>Inform those involved in the engagement of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature,</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	timing, and extent of such procedures. Direct engagement team members to bring to the engagement partner’s attention significant questions raised during the engagement so that their significance may be assessed.				
Delete	Deleted the following step: Determine whether the agreed-upon procedures engagement was originally intended to be another form of engagement (such as an examination or review). If so, determine whether any procedures and evidence obtained can be used in the agreed-upon procedures engagement, whether any scope restriction exists, and the additional effort needed to complete the original engagement.	Procedures steps	Y	SSAE 18	
Modify	Added step (21.): If the procedures agreed upon evolve or are modified over the course of the engagement, amend the engagement letter to reflect the modified procedures.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” modified the following step (24), which now reads: Determine whether any circumstances have arisen that impose restrictions on engagement performance. If any have arisen, obtain agreement from the specified parties to modify the agreed-upon procedures. (If agreement cannot be obtained, either modify the report or withdraw from the engagement.)	Procedures steps	Y	SSAE 18	
Modify	Modified step (27.) and added Practice Point as follows: Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner. Practice Point: If the required representations are not provided or are not reliable, the practitioner should discuss the matter with the appropriate parties, consider the impact on evidence in general, and take appropriate action.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added step (28.) and substeps: When the engaging party is not the responsible party: a. If the responsible party refuses to provide written	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>representations, obtain and document oral responses to the required representations.</p> <p>b. Request written representations from the engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner.</p> <p>A new TQ, "Is the Engaging Party also the Responsible Party?" will show this step and substeps if answered, "No".</p>				
Modify	<p>Modified step (29.):</p> <p>Obtain acknowledgment from any added specified parties agreeing to procedures performed and of its taking responsibility for the sufficiency of the procedures.</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Added step (32.):</p> <p>Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (39. and 40.):</p> <p>Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner's report release date.</p> <p>Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period sufficient to meet the needs of the practitioner or as required by law or regulation.</p> <p>Document any changes to the engagement documentation after issuance of the practitioner's report.</p>	Procedures steps	Y	SSAE 18	
ATT-107 Overall Attestation Program: Examination-Level Engagement on Pro-Forma Financial Information					
Modify	Updated for requirements of SSAE 18 and to make more consistent with other examination programs.	Purpose; Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	<p>Modified instructions, adding:</p> <p>This overall program is divided into sections based on typical examination-level attestation engagement phases as outlined below:</p> <ul style="list-style-type: none"> • Preliminary Engagement Activities; • Engagement Planning and Risk Assessment Procedures; • Performing Further Attest Procedures; and <p>Evaluating, Concluding, and Reporting Procedures.</p>	Instructions	Y	SSAE 18	
Modify	<p>Under “Preliminary Engagement Activities,” Modified step (2.), which now reads as follows:</p> <p>Determine that our firm has the appropriate competence and capabilities as an attester, and relevant resources to plan and perform the engagement to reduce attestation risk to an acceptably low level.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Modified step (4.) and added Practice Point:</p> <p>Determine that the engagement meets all the preconditions for an examination engagement.</p> <p>Practice Point: <i>If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report.</i></p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Modified step (5.). substeps as follows:</p> <p>5. Determine that conditions for reporting on examination-level pro forma financial information have been met including:</p> <ol style="list-style-type: none"> a. The document that contains the pro forma financial information includes complete historical financial statements of the entity for the most recent year (or for the preceding year if financial statements for the most recent year are not yet available) or that the financial statements are readily available and, if pro forma financial 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>information is presented for an interim period, the document also includes historical interim financial information for that period (which may be presented in condensed form), or the interim financial information is readily available.</p> <p>b. If the pro forma financial information is related to a business combination, determine that the document includes the appropriate historical financial information for the significant constituent parts of the combined entity, or the historical financial information is readily available.</p> <p>c. The historical financial statements of the entity (or, in the case of a business combination, of each significant constituent part of the combined entity) on which the pro forma financial information is based have been audited and the audit report is included in the document containing the pro forma financial information (or is readily available).</p> <p>d. Our firm has an appropriate level of knowledge of the accounting and financial reporting practices of the entity (or in the case of a business combination, of each significant constituent part of the combined entity).</p>				
Delete	<p>Deleted the following step: Discuss and reach an agreement with the client on the level of assurance (high level of assurance) to be provided in the examination-level engagement and evaluate whether such level of assurance can be achieved.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (6.): Perform client acceptance or continuance procedures in accordance with firm policy.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Modified step (7.) and substeps: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed in an engagement letter or other suitable form of written agreement, including the</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>following:</p> <ul style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner’s responsibilities; c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; d. Responsibilities of the responsible party and responsibilities of the engaging party, if different; e. Limitations of the engagement; f. Identification of the criteria; and g. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement. 				
Modify	<p>Added step (9.) and Practice Point: Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: If the responsible party provides the practitioner with the assertion as part of their representation letter, the practitioner does not have to request a separate written assertion unless called for by the engagement circumstances.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (10.) and substeps: When evaluating the suitability of the criteria, determine whether the criteria include, at a minimum, that:</p> <ul style="list-style-type: none"> a. The financial information be extracted from audited or reviewed historical financial statements; b. The pro forma adjustments be <ul style="list-style-type: none"> (1) Directly attributable to the transaction (or event), (2) Factually supportable, (3) Consistent with the entity’s applicable financial reporting framework and its accounting policies under that framework; and (4) The pro forma financial information be appropriately presented and include 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	disclosures that enable intended users to understand the information conveyed.				
Modify	Added subheading above steps (11, 12, 13): Additional Preliminary Engagement Considerations for Engagements Conducted in Accordance with GAGAS	Procedures steps	Y	SSAE 18	
Modify	Deleted former steps 14 through 36. Under “Engagement Planning and Risk Assessment Procedures,” added new steps 14 through 33. Under “Performing Further Attest Procedures,” added new steps 34 through 49. Under “Evaluating, Concluding, and Reporting Procedures,” added new steps 50 through 72	Procedures steps	Y	SSAE 18	
ATT-108 Overall Attestation Program: Review-Level Engagement on Pro-Forma Financial Information					
Modify	Updated for requirements of SSAE 18 and to make more consistent with other review programs; deleted outdated Practice Point on proposed SSAE.	Purpose; Procedures steps	Y	SSAE 18	
Modify	Added: This overall program is divided into sections based on typical review-level attestation engagement phases as outlined below: <ul style="list-style-type: none"> • Preliminary Engagement Activities; • Engagement Planning; • Performing Further Attest Procedures; and • Evaluating, Concluding, and Reporting Procedures. 	Instructions	Y	SSAE 18	
Modify	Under “Preliminary Engagement Activities,” modified step 2: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and perform the engagement to achieve the objectives of the engagement.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Modified step 4; added Practice Point: Determine that the engagement meets all the preconditions for an agreed-upon procedures engagement.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>Practice Point: <i>If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report.</i></p>				
Modify	<p>Modified step (5.). substeps as follows:</p> <p>5. Determine that conditions for reporting on examination-level pro forma financial information have been met including:</p> <ul style="list-style-type: none"> a. The document that contains the pro forma financial information includes complete historical financial statements of the entity for the most recent year (or for the preceding year if financial statements for the most recent year are not yet available) or that the financial statements are readily available and, if pro forma financial information is presented for an interim period, the document also includes historical interim financial information for that period (which may be presented in condensed form), or the interim financial information is readily available. b. If the pro forma financial information is related to a business combination, determine that the document includes the appropriate historical financial information for the significant constituent parts of the combined entity, or the historical financial information is readily available. c. The historical financial statements of the entity (or, in the case of a business combination, of each significant constituent part of the combined entity) on which the pro forma financial information is based have been audited and the audit report is included in the document containing the pro forma financial information (or is readily available). d. Our firm has an appropriate level of knowledge 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	of the accounting and financial reporting practices of the entity (or in the case of a business combination, of each significant constituent part of the combined entity).				
Modify	Modified step 6: Perform client acceptance or continuance procedures in accordance with firm policy.	Procedures steps	Y	SSAE 18	
Modify	Modified step 7 and substeps: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed, including the following: <ul style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner’s responsibilities; c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; d. Responsibilities of the responsible party and responsibilities of the engaging party, if different; e. A statement that a review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the assertion is fairly stated, in all material respects, in order to express an opinion, and that, accordingly, the practitioner will not express such an opinion; f. Identification of the criteria; and g. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement. 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added step (8.) and Practice Point: Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>Practice Point: When the engaging party is the responsible party and refuses to provide a written assertion, the practitioner must withdraw from the engagement, when not prohibited by law or regulation. If the engagement party is different from responsible party and the responsible party refuses to provide an assertion, the practitioner is not required to withdraw from the engagement, but they must disclose that refusal in the practitioner's report and restrict use of the report to the engaging party.</p>				
Modify	<p>Added step (9.) and substeps: When evaluating the suitability of the criteria, determine whether the criteria include, at a minimum, that:</p> <ul style="list-style-type: none"> a. The financial information be extracted from audited or reviewed historical financial statements; b. The pro forma adjustments be <ul style="list-style-type: none"> (1) Directly attributable to the transaction (or event), (2) Factually supportable, (3) Consistent with the entity's applicable financial reporting framework and its accounting policies under that framework; and (4) The pro forma financial information be appropriately presented and include disclosures that enable intended users to understand the information conveyed. 	Procedures steps	Y	SSAE 18	
Modify	<p>Added subheading above steps (10. and 11.): Additional Preliminary Engagement Considerations for Engagements Conducted in Accordance with GAGAS; Steps modified; steps (10. and 11.) now read as follows; remaining steps in this section deleted:</p> <p>10. For engagements conducted in accordance with GAGAS, establish and document an understanding with the entity regarding report distribution responsibilities.</p> <p>11. Communicate to management and outside parties the terms of access to engagement documentation granted to outside parties (e.g., regulators and government entities), if any.</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	<p>Under “Engagement Planning,” new steps 12 through 22 added.</p> <p>Under “Performing Further Attest Procedures, added Practice Point as follows:</p> <p>Practice Point: In a review engagement designed to provide a moderate level of assurance, the objective is to accumulate sufficient evidence to restrict attestation risk to a moderate level. To accomplish this, the types of procedures performed generally are limited to inquiries and analytical procedures (rather than also including search and verification procedures).</p> <p>Nevertheless, there will be circumstances, based on the assessed risks of material misstatement or deviation, in which inquiry and analytical procedures (a) cannot be performed, (b) are deemed less efficient than other procedures, or (c) yield evidence indicating that the subject matter or the assertion may be incomplete or inaccurate. In the first circumstance, the practitioner <i>should</i> perform other procedures that he or she believes can provide him or her with a level of assurance equivalent to that which inquiries and analytical procedures would have provided. In the second circumstance, the practitioner <i>may</i> perform other procedures that he or she believes would be more efficient to provide him or her with a level of assurance equivalent to that which inquiries and analytical procedures would provide. In the third circumstance, the practitioner <i>should</i> perform additional procedures.</p> <p>Added new steps (23. through 36.)</p> <p>Under “Evaluating, Concluding, and Reporting Procedures,” added new steps (37. through 60.)</p> <p>New step 19, “If necessary, consider the impact on the engagement strategy and plan from planned reliance on the work of:” will show if the New TQ, “Do we plan to rely on the work of others (i.e. internal auditors, specialists, other responsible party personnel, or another office of the firm or an affiliate firm)?” is Yes</p>		Y	SSAE 18	
Modify	<p>New step 45, “When the engaging party is not the responsible party request written representations from the engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner.”</p> <p>A new TQ, “Is the Engaging Party also the Responsible</p>				

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Party?" will show this step and substeps if answered, "No".				
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	Deleted (The guidance regarding engagements to report on internal control that are integrated with a financial statement audit was removed from the attestation standards by SSAE-18 and SAS-130 and will be covered by the Knowledge-Based™ Audit titles)		Y	SSAE 18	
ATT-110 Overall Attestation Program: Examination-Level Engagement on an Entity's Compliance with Specified Requirements					
Modify	Updated for requirements of SSAE 18; deleted outdated Practice Point on proposed SSAE.	Purpose; Procedures steps	Y	SSAE 18	
Modify	Under "Preliminary Engagement Activities," modified step 2 as follows: Determine that our firm has appropriate competence and capabilities, and relevant resources to plan and perform the engagement to reduce attestation risk to an acceptably low level.	Procedures steps	Y	SSAE 18	
Modify	Modified step 4 and added Practice Point as follows: Determine that the engagement meets all the preconditions for an examination engagement. Practice Point: <i>If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report.</i>		Y	SSAE 18	
Modify	Added steps 5 and substeps: Determine that the conditions for reporting on examination level compliance with specified compliance have been met including determine that: a. Management accepts responsibility for the	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>entity's compliance with specified requirements and the entity's internal control over compliance, including:</p> <ol style="list-style-type: none"> (1) Identifying the specified requirements; (2) Designing, implementing, and maintaining internal control to provide reasonable assurance that the entity complies with those requirements; (3) Evaluating and monitoring the entity's compliance; and (4) Specifying reports that satisfy legal, regulatory or contractual requirements. (5) Management evaluates the entity's compliance with specified requirements. 				
Deleted	<p>Deleted the following step: Discuss and reach an agreement with the client on the examination-level of assurance (high level of assurance) to be provided in the examination-level engagement and evaluate whether such level of assurance can be achieved.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (6.): Perform client acceptance or continuance procedures in accordance with firm policy.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Modified step (7.) and substeps: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed in an engagement letter or other suitable form of written agreement, including the following:</p> <ol style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner's responsibilities; c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; d. Responsibilities of the responsible party and responsibilities of the engaging party, if different; 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>e. Limitations of the engagement.</p> <p>f. Identification of the criteria; and</p> <p>g. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement.</p>				
Modify	<p>Added step 9 and Practice Point:</p> <p>Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: If the responsible party provides the practitioner with the assertion as part of their representation letter, the practitioner does not have to request a separate written assertion unless called for by the engagement circumstances.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning and Risk Assessment Procedures,” added step (13.) and Practice Point:</p> <p>Establish and document the overall engagement strategy that sets the scope, timing, and direction of the engagement, and that guides the development of the engagement plan.</p> <p>Practice Point: Elements of the overall strategy should include:</p> <ul style="list-style-type: none"> • The characteristics of the engagement that define its scope, such as use of specialists, other practitioners, or internal auditors; • Reporting objectives, engagement timing, and nature of communications; • Factors that, in the practitioner’s professional judgment, are significant in directing the engagement team’s efforts; • The results of preliminary engagement activities; • Relevant knowledge gained on other engagements performed, when applicable; and • The nature, timing, and extent of resources necessary to perform the engagement. 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Modified step (14.) and substeps:</p> <p>From the information gathered in the preliminary engagement activities, consider the following factors in planning the attest engagement:</p> <p>a. The characteristics of the underlying subject matter.</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<ul style="list-style-type: none"> b. The expected timing and nature of the communications required. c. The criteria to be used d. Possible sources of evidence and choices among alternative measurements or evaluation methods. e. Understanding the appropriate party(ies) and its environment. f. The nature of the subject matter or items within the assertion that are likely to require revision or adjustment g. Conditions that may require extension or modification of attest procedures h. The responsible party's experience in preparing the subject matter. i. The risk of fraud. j. The nature of the report expected to be issued. 				
Modify	<p>Added steps (17. and 18.):</p> <p>Inform those involved in the engagement of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>Direct engagement team members to bring to the engagement partner's attention significant questions raised during the engagement so that their significance may be assessed.</p>	Procedures steps	Y	SSAE 18	
Delete	<p>Deleted the following step:</p> <p>If the entity has operations in several components (for example, locations, branches, subsidiaries, or programs), determine the potential effect, if any, of the outside location on compliance.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Modified the Practice Point under step (19.) as follows:</p> <p>Determine materiality for the engagement.</p> <p>Practice Point: In an attestation engagement, the concept of materiality relates to the information being reported on, not the financial statements of user entities. Materiality consideration in planning an attestation engagement involves the practitioner understanding and assessing the factors that might influence the</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>decisions of the intended users of the engagement report. When assessing the needs of the intended users, the practitioner should consider materiality in terms of both quantitative factors and qualitative factors. The relative importance of qualitative factors and quantitative factors is a matter for the practitioner's professional judgment. The practitioner's judgment of materiality may vary depending on the subject matter. For example, users should not expect prospective information to be as precise as historical information so the view of materiality may be different.</p>				
Modify	<p>Added steps (20, 21, 22, 23) as follows:</p> <p>20. Plan the nature, extent and timing of risk assessment procedures and further audit procedures to obtain reasonable assurance that the entity complied with the specified requirements, including designing the examination to detect both international and unintentional material noncompliance.</p> <p>21. Obtain an understanding of the subject matter and other engagement circumstances, sufficient to enable the practitioner to identify and assess the risks of material misstatement in the subject matter.</p> <p>22. Make required inquiries regarding fraud and noncompliance with laws and regulations of those charged with governance, the internal audit function, and others within the entity (e.g., operating personnel not directly involved in preparation of the subject matter and employees with different levels of authority considered to have information that is likely to assist in identifying risks of material misstatement).</p> <p>Practice Point: Consider inquiring of:</p> <ul style="list-style-type: none"> • Those charged with governance regarding the environment in which the subject matter is prepared, including changes in that environment; • Internal audit personnel regarding procedures performed relating to internal controls; • Employees involved in initiating, processing, or recording complex or unusual transactions related to the subject matter; • In-house legal counsel regarding litigation, compliance, fraud, and potential liabilities and commitments; • Marketing or sales personnel regarding marketing strategy, sales trends, and customer agreements; and 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<ul style="list-style-type: none"> • Management regarding fraud risk factors, risk assessment processes and procedures, and related activities. <p>23. Perform risk assessment procedures to identify and obtain an understanding of internal control over the preparation of the subject matter. This includes evaluating the design of those controls relevant to the subject matter and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter.</p>				
Modify	<p>Modified step 24 and substeps as follows: Perform preliminary assessment of attestation risk including:</p> <ul style="list-style-type: none"> a. Inherent risk. b. Control risk. c. Specific risks. 	Procedures steps	Y	SSAE 18	
Modify	<p>Added step (25.): Consider whether the procedures performed indicate risk of material misstatement due to fraud or noncompliance with laws or regulations.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step 27 and substeps: When the entity has operations in several components (e.g., locations, branches, subsidiaries, or programs), determine the nature, timing, and extent of testing to be performed at individual components through consideration of factors including:</p> <ul style="list-style-type: none"> a. The degree to which the specified requirements apply at the component level; b. Judgments about materiality; c. The degree of centralization of records; d. The effectiveness of the control environment, particularly management’s direct control over the exercise of authority delegated to others and its ability to supervise activities at various locations effectively; e. The nature and extent of operations conducted at 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>the various components; and</p> <p>f. The similarity of operations over compliance for different components.</p>				
Modify	<p>Modified step 29:</p> <p>Plan and perform tests of the operating effectiveness of controls, if considered necessary, based on the planned assessed level of control risk, and consideration of whether procedures other than test of controls can provide sufficient appropriate evidence.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Performing Further Attest Procedures,” modified step 37 as follows:</p> <p>Design and perform tests of details or analytical procedures related to the subject matter to respond to the assessed risks of material misstatement, providing a clear link between the nature, timing, and extent of attest procedures and the assessed risk.</p> <p>Added steps (38, 39, 40, 41):</p> <p>Consider knowledge of internal controls obtained in the risk assessment process to identify types of potential noncompliance, and to design appropriate tests of compliance.</p> <p>If sampling is used, the purpose of the procedure and the characteristics of the population from which the sample was drawn was considered when designing the sample.</p> <p>Evaluate whether there are unusual or unexpected relationships within the subject matter, or between the subject matter and other related information that indicate previously undocumented risks of material misstatement due to fraud or noncompliance with laws and regulations, and perform any additional procedures necessary to respond to those risks.</p> <p>Evaluate whether other information obtained indicates previously undocumented risk of material misstatement due to fraud or noncompliance with laws and regulations, and perform any additional procedures necessary to</p>	Procedures steps	Y	SSAE 18	Step 37 will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	respond to those risks.				
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” modified step 45: Review the results of all of the attest engagement procedures performed and evaluate whether the subject matter or assertion is presented in accordance with the criteria in all material respects. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Modified step 48: Inquire of the responsible party, and the engaging party if different from the responsible party, and perform other procedures as applicable to determine whether any events occurring between the subject matter date or engagement period and the date of the practitioner’s report that could have a significant effect on the presentation of the subject matter or the practitioner’s report.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Added step: If the practitioner becomes aware, through inquiry or otherwise, of an event subsequent to the period covered by the examination engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion, apply appropriate procedures to obtain evidence regarding the event and evaluate whether the event has been disclosed, if necessary. Modified step 50 and Practice Point: Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner. Practice Point: If the required representations are not provided or are not reliable, the practitioner should discuss the matter with the appropriate parties, consider the impact on evidence in general, and take appropriate action.	Procedures steps	Y	SSAE 18	Step 50 will RESET on Roll Forward due to content changes.
Modify	Added steps (51, 52, 53, 54): When the engaging party is not the responsible party,	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>obtain written representations from the engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner.</p> <p>A new TQ, “Is the Engaging Party also the Responsible Party?” will show this step and substeps if answered, “No”.</p> <p>Consider whether any representations directly related to matters that are material to the subject matter are reasonable and consistent with other evidence obtained (including other representations) and whether those making the representations can be expected to be well informed on the particular matters.</p> <p>If the report will be included in a document that contains the subject matter or assertion and other information, read the other information to evaluate whether there are material inconsistencies with the subject matter, the assertion, or the report.</p> <p>Evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria.</p>				
Modify	<p>Added step (56.):</p> <p>Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations, uncorrected misstatements, and, when relevant to the subject matter, internal control deficiencies identified during the engagement.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Added step 65 and Practice Point:</p> <p>Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner’s report release date.</p> <p>Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	sufficient to meet the needs of the practitioner or as required by law or regulation.				
Modify	Added steps 66 and 67: Document any changes to the engagement documentation after issuance of the practitioner’s report. If facts are discovered subsequent to the date of the audit report that existed at the report date, document the procedures used to determine whether the discovered facts affect the financial statements or the practitioner’s report thereon, and determine the appropriate course of action in the circumstances.	Procedures steps	Y	SSAE 18	
ATT-111 Overall Attestation Program: Agreed-Upon Procedures Engagement on an Entity’s Compliance with Specified Requirements					
Modify	Updated for requirements of SSAE 18; deleted outdated Practice Point on proposed SSAE. Title change (removed “”Or on the Responsible Party’s Written Assertion)	Purpose; Procedures steps	Y	SSAE 18	
Modify	Under Preliminary Engagement Activities, step 3 now reads: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and perform the engagement.	Procedures steps	Y	SSAE 18	
Modify	Under Preliminary Engagement Activities, step 5 and Practice Point: Determine that the engagement meets all the preconditions for an examination engagement. Practice Point: <i>If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner’s report.</i>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Under Preliminary Engagement Activities, step 6 and substeps: Determine that the conditions for reporting on agreed-upon procedures related to compliance with specified	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>requirements or internal control over compliance with specified requirements have been met including determine that:</p> <ul style="list-style-type: none"> a. Management accepts responsibility for the entity's compliance with specified requirements and the entity's internal control over compliance, including: <ul style="list-style-type: none"> (1) Identifying the specified requirements; (2) Designing, implementing, and maintaining internal control to provide reasonable assurance that the entity complies with those requirements; (3) Evaluating and monitoring the entity's compliance; and (4) Specifying reports that satisfy legal, regulatory or contractual requirements. (5) Management evaluates the entity's compliance with specified requirements or the entity's internal control over compliance. 				
Modify	Under Preliminary Engagement Activities, step 7: Perform client acceptance or continuance procedures in accordance with firm policy.	Procedures steps	Y	SSAE 18	
Modify	<p>Under Preliminary Engagement Activities, step 11 and substeps; also added new Practice Point, as follows:</p> <p>Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed in an engagement letter or other suitable form of written agreement addressed to the engaging party, including the following:</p> <ul style="list-style-type: none"> a. The nature of the engagement; b. Identification of the subject matter or assertion, the responsible party, and the criteria to be used; c. Identification of specified parties; d. Acknowledgement by the specified parties of their responsibility for the sufficiency of the procedures; 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<ul style="list-style-type: none"> e. The practitioner’s responsibilities; f. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; g. Agreement on the procedures by enumerating (or referring to) the procedures; h. Disclaimers expected to be included in the practitioner’s report; i. Use restrictions; j. Assistance to be provided to the practitioner; k. Involvement of a practitioner's external specialist, if applicable; l. Agreed-upon materiality limits specified by the specified parties, if applicable; and m. If the engaging party is not the responsible party and the responsible party refuses to provide a written assertion, the fact that no assertion will be provided. <p>Practice Point: The list of specific procedures to be performed should specify the nature, timing, and extent.</p>				
Modify	<p>Under “Preliminary Engagement Activities,” step 12 and substeps; also added new Practice Point, as follows: Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: If the responsible party provides the practitioner with the assertion as part of their representation letter, the practitioner does not have to request a separate written assertion unless called for by the engagement circumstances.</p>	Procedures steps	Y	SSAE 18	
Delete	<p>Under “Planning and Performance of Procedures,” deleted the following steps: Determine whether the engagement will involve the use of any work by internal auditors or other responsible party personnel. Determine whether the agreed-upon procedures</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	engagement was originally intended to be another form of engagement (such as an examination or review). If so, determine whether any procedures and evidence obtained can be used in the agreed-upon procedures engagement, whether any scope restriction exists, and the additional effort needed to complete the original engagement.				
Modify	<p>Under “Planning and Performance of Procedures,” added the following steps:</p> <p>Inform those involved in the engagement of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>Direct engagement team members to bring to the engagement partner’s attention significant questions raised during the engagement so that their significance may be assessed.</p> <p>If the procedures agreed upon evolve or are modified over the course of the engagement, amend the engagement letter to reflect the modified procedures.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Evaluating, Concluding, and Reporting Procedures,” steps 25 (and Practice Point) and step 26 and substeps:</p> <p>Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner.</p> <p>Practice Point: If the required representations are not provided or are not reliable, the practitioner should discuss the matter with the appropriate parties, consider the impact on evidence in general, and take appropriate action.</p> <p>When the engaging party is not the responsible party:</p> <p>a. If the responsible party refuses to provide written representations, obtain and document oral responses to the required representations.</p> <p>Request written representations from the engaging party in addition to those requested from the responsible party, in the form of a letter addressed to the practitioner.</p> <p>A new TQ, “Is the Engaging Party also the Responsible Party?” will show this step and substeps if answered,</p>	Procedures steps	Y	SSAE 18	Step 25 will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	"No".				
Modify	Under "Evaluating, Concluding, and Reporting Procedures," step 27 now reads: Obtain acknowledgment from any added specified parties that they agree to procedures performed and they take responsibility for the sufficiency of the procedures.	Procedures steps	Y	SSAE 18	
Modify	Under "Evaluating, Concluding, and Reporting Procedures," step 30: Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations.	Procedures steps	Y	SSAE 18	
Modify	Under "Evaluating, Concluding, and Reporting Procedures," steps 37, 38: Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner's report release date. Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period sufficient to meet the needs of the practitioner or as required by law or regulation. Document any changes to the engagement documentation after issuance of the practitioner's report.	Procedures steps	Y	SSAE 18	
ATT-112 Overall Attestation Program: Examination-Level Engagement on Management's Discussion and Analysis					
Modify	Updated for requirements of AT-C 105 & 205; deleted outdated Practice Alert regarding proposed SSAE.	Text	Y	SSAE 18	
Modify	Under "Other Preliminary Engagement Procedures," modified step (5.) which now reads as follows: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and perform the engagement to achieve the objectives of the engagement.				This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	<p>Under “Other Preliminary Engagement Procedures,” modified step (7.) and added Practice Point as follows:</p> <p>Determine that the engagement meets all the preconditions for an agreed-upon procedures engagement.</p> <p>Practice Point: <i>If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner’s report.</i></p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Under “Other Preliminary Engagement Procedures,” added the following step (15.):</p> <p>Perform client acceptance or continuance procedures in accordance with firm policy.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Other Preliminary Engagement Procedures,” modified step (16.) and substeps, as follows:</p> <p>Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed, including the following:</p> <ol style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner’s responsibilities; b. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; c. Responsibilities of the responsible party and responsibilities of the engaging party, if different; d. A statement that a review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the assertion is fairly stated, in all material respects, in order to express an opinion, and that, accordingly, the practitioner will not express 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>such an opinion;</p> <p>e. Identification of the criteria; and</p> <p>f. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement.</p>				
Modify	<p>Under “Other Preliminary Engagement Procedures,” added step (17.) and Practice Point:</p> <p>Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: When the engaging party is the responsible party and refuses to provide a written assertion, the practitioner must withdraw from the engagement, when not prohibited by law or regulation. If the engagement party is different from responsible party and the responsible party refuses to provide an assertion, the practitioner is not required to withdraw from the engagement, but they must disclose that refusal in the practitioner’s report and restrict use of the report to the engaging party.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning,” modified step 19, which now reads as follows:</p> <p>a. From the information gathered in the preliminary engagement activities, consider the following factors in planning the attest engagement:</p> <p>b. The characteristics of the underlying subject matter.</p> <p>c. The expected timing and nature of the communications required.</p> <p>d. The criteria to be used.</p> <p>e. The results of preliminary engagement activities, such as client acceptance, and, when applicable, whether knowledge gained on other engagements performed by the engagement partner for the appropriate party(ies) is relevant.</p> <p>f. The engagement process, including possible sources of review evidence, and choices among alternative measurement or evaluation methods.</p> <p>g. The understanding of the appropriate parties and</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>their environment, including the risks that the subject matter may be materially misstated.</p> <p>h. Identification of intended users and their information needs and consideration of materiality and components of attestation risk.</p> <p>i. The risk of fraud relevant to the engagement.</p> <p>j. The effect on the engagement of using the internal audit function.</p>				
Modify	<p>Under “Engagement Planning,” added step 16 and 17, which read as follows:</p> <p>16. Inform those involved in the engagement of their responsibilities, including the objectives of the procedures they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>17. Direct engagement team members to bring to the engagement partner’s attention significant questions raised during the engagement so that their significance may be assessed.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning,” added step 26, which read as follows:</p> <p>26. Make required fraud and noncompliance with laws and regulations inquiries of those charged with governance, the internal audit function, and others within the entity (e.g., operating personnel not directly involved in preparation of the subject matter and employees with different levels of authority considered to have information that is likely to assist in identifying risks of material misstatement).</p> <p>Practice Point: Consider inquiring of:</p> <ul style="list-style-type: none"> • Those charged with governance regarding the environment in which the subject matter is prepared, including changes in that environment; • Internal audit personnel regarding procedures performed relating to internal controls; • Employees involved in initiating, processing, or recording complex or unusual transactions related to the subject matter; • In-house legal counsel regarding litigation, compliance, 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>fraud, and potential liabilities and commitments;</p> <ul style="list-style-type: none"> Marketing or sales personnel regarding marketing strategy, sales trends, and customer agreements; and Management regarding fraud risk factors, risk assessment processes and procedures, and related activities. <p><i>AID-302 Inquiries of Management and Others within the Entity about the Risks of Fraud and Noncompliance with Laws and Regulations</i></p>				
Modify	<p>Under “Engagement Planning” modified step 27, which now reads as follows:</p> <p>Perform preliminary assessment of attestation risk including:</p> <ol style="list-style-type: none"> Inherent risk Control risk Specific risks 	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Under “Engagement Planning” added step 28, which read as follows:</p> <p>Consider whether the procedures performed indicate risk of material misstatement due to fraud or noncompliance with laws or regulations.</p> <p><i>KBA-501</i></p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning” modified step 29, which reads now as follows:</p> <p>Plan and perform tests of the operating effectiveness of controls, if considered necessary, based on the planned assessed level of control risk and consideration of whether procedures other than test of controls can provide sufficient appropriate evidence.</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Under “Engagement Planning” modified step 34, which now reads as follows:</p> <p>Design and perform tests of details or analytical procedures related to the subject matter to respond to the assessed risks of material misstatement or deviation, providing a clear link between the nature, timing, and</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	extent of attest procedures and the assessed risk.				
Modify	<p>Under “Engagement Planning” added steps 35 thru 37.</p> <p>If sampling is used, the purpose of the procedure and the characteristics of the population from which the sample was drawn was considered when designing the sample.</p> <p><i>AID-801 Sampling Worksheet for Substantive Tests of Details</i></p> <p>Evaluate whether there are unusual or unexpected relationships within the subject matter, or between the subject matter and other related information that indicate previously undocumented risks of material misstatement due to fraud or noncompliance with laws and regulations, and perform any additional procedures necessary to respond to those risks.</p> <p>Evaluate whether other information obtained indicates previously undocumented risk of material misstatement due to fraud or noncompliance with laws and regulations, and perform any additional procedures necessary to respond to those risks.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Evaluating, Concluding, and Reporting” modified step 58 which now reads as follows:</p> <p>Review the results of all of the attest engagement procedures performed and evaluate whether the subject matter or assertion is presented in accordance with the criteria in all material respects. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria.</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Under “Evaluating, Concluding, and Reporting” modified step 60 which now reads as follows:</p> <p>Inquire of the responsible party, and the engaging party if different from the responsible party, and perform other procedures as applicable to determine whether any events occurring between the subject matter date or engagement</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	period and the date of the practitioner’s report effect the presentation of the subject matter or the practitioner’s report.				
Modify	Under “Evaluating, Concluding, and Reporting” new step 61 which reads as follows: If the practitioner becomes aware, through inquiry or otherwise, of an event subsequent to the period covered by the examination engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion, apply appropriate procedures to obtain evidence regarding the event and evaluate whether the event has been disclosed, if necessary.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting” modified step 62 which now reads as follows: Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Under “Evaluating, Concluding, and Reporting” new step 63 which reads as follows: Consider whether any representations directly related to matters that are material to the subject matter are reasonable and consistent with other evidence obtained (including other representations) and whether those making the representations can be expected to be well informed on the particular matters.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting” new step 64 which reads as follows: If the report will be included in a document that contains the subject matter or assertion and other information, read the other information to evaluate whether there are material inconsistencies with the subject matter, the assertion, or the report.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting” new step 65 which reads as follows: Evaluate whether the written description of the subject	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	matter or assertion adequately refers to or describes the criteria.				
Modify	Under “Evaluating, Concluding, and Reporting” new step 67 which reads as follows: Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations, uncorrected misstatements, and, when relevant to the subject matter, internal control deficiencies identified during the engagement.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting” new step 72 which reads as follows: Release and document the release date of the final attestation report.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting” modified step 73 which now reads as follows: Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner’s report release date.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Under “Evaluating, Concluding, and Reporting” new step 74 which reads as follows: Document any changes to the engagement documentation after issuance of the practitioner’s report.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting” new step 75 which reads as follows: If facts are discovered subsequent to the date of the audit report that existed at the report date, document the procedures used to determine whether the discovered facts affect the financial statements or the practitioner’s report thereon, and determine the appropriate course of action in the circumstances.	Procedures steps	Y	SSAE 18	
ATT-113 Overall Attestation Program: Review-Level Engagement on Management’s Discussion and Analysis					
Modify	Updated for requirements of AT-C 105 & 210; deleted	Purpose; Procedures	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	outdated Practice Alert regarding proposed SSAE.	steps			
Modify	Under “Other Preliminary Engagement Procedures,” modified step (12.) which now reads as follows: Determine that our firm has the appropriate competence and capabilities, and relevant resources to plan and perform the engagement to achieve the objectives of the engagement.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Under “Other Preliminary Engagement Procedures,” modified step (14.) and added Practice Point as follows: Determine that the engagement meets all the preconditions for an agreed-upon procedures engagement. Practice Point: <i>If it is discovered after the engagement has been accepted that one or more preconditions for the engagement is not present, the practitioner should discuss the matter with the appropriate party(ies) and determine if the matter can be resolved and whether it is appropriate to continue with the engagement. If the matter cannot be resolved, but it is still appropriate to continue with the engagement, the practitioner should determine whether, and if so how, to communicate the matter in the practitioner's report.</i>		Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Delete	Deleted the following step: Discuss and reach an agreement with the client on the review-level of assurance (moderate level of assurance) to be provided in the review engagement and evaluate whether such level of assurance can be achieved.	Procedures steps	Y	SSAE 18	
Modify	Under “Other Preliminary Engagement Procedures,” added the following step (15.): Perform client acceptance or continuance procedures in accordance with firm policy.	Procedures steps	Y	SSAE 18	
Modify	Under “Other Preliminary Engagement Procedures,” modified step (16.) and substeps, as follows: Establish and document an understanding with the responsible party and/or client regarding the scope and nature of services to be performed, including the following:	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<ul style="list-style-type: none"> a. The objectives and scope of the engagement; b. The practitioner’s responsibilities; c. A statement that the engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; d. Responsibilities of the responsible party and responsibilities of the engaging party, if different; e. A statement that a review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the subject matter is in accordance with (or based on) the criteria, in all material respects, or the assertion is fairly stated, in all material respects, in order to express an opinion, and that, accordingly, the practitioner will not express such an opinion; f. Identification of the criteria; and g. Acknowledgment that the engaging party agrees to provide the practitioner with a representation letter at the conclusion of the engagement. 				
Modify	<p>Under “Other Preliminary Engagement Procedures,” added step (17.) and Practice Point:</p> <p>Obtain a written assertion from the responsible party about the measurement or evaluation of the subject matter against the criteria.</p> <p>Practice Point: When the engaging party is the responsible party and refuses to provide a written assertion, the practitioner must withdraw from the engagement, when not prohibited by law or regulation. If the engagement party is different from responsible party and the responsible party refuses to provide an assertion, the practitioner is not required to withdraw from the engagement, but they must disclose that refusal in the practitioner’s report and restrict use of the report to the engaging party.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning,” modified step 19, which now reads as follows:</p> <p>From the information gathered in the preliminary</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>engagement activities, consider the following factors in planning the attest engagement:</p> <ul style="list-style-type: none"> a. The characteristics of the underlying subject matter. b. The expected timing and nature of the communications required. c. The criteria to be used. d. The results of preliminary engagement activities, such as client acceptance, and, when applicable, whether knowledge gained on other engagements performed by the engagement partner for the appropriate party(ies) is relevant. e. The engagement process, including possible sources of review evidence, and choices among alternative measurement or evaluation methods. f. The understanding of the appropriate parties and their environment, including the risks that the subject matter may be materially misstated. g. Identification of intended users and their information needs and consideration of materiality and components of attestation risk. h. The risk of fraud relevant to the engagement. i. The effect on the engagement of using the internal audit function. 				
Modify	<p>Under “Engagement Planning,” added the following step (20.):</p> <p>Obtain an understanding of the subject matter and other engagement circumstances sufficient to provide a basis for designing and performing procedures in order to achieve the objectives of the engagement. The understanding should include the practices used to measure, recognize, and record the subject matter.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning,” added the following steps (23 and 24):</p> <p>Inform those involved in the engagement of their responsibilities, including the objectives of the procedures</p>	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>they are to perform and matters that may affect the nature, timing, and extent of such procedures.</p> <p>Direct engagement team members to bring to the engagement partner’s attention significant questions raised during the engagement so that their significance may be assessed.</p>				
Modify	<p>Under “Engagement Planning,” added the following step (32.) and Practice Point:</p> <p>Make required inquiries regarding fraud and noncompliance with laws and regulations of those charged with governance, the internal audit function, and others within the entity (e.g., operating personnel not directly involved in preparation of the subject matter and employees with different levels of authority considered to have information that is likely to assist in identifying risks of material misstatement).</p> <p>Practice Point: Consider inquiring of:</p> <ul style="list-style-type: none"> • Those charged with governance regarding the environment in which the subject matter is prepared, including changes in that environment; • Internal audit personnel regarding procedures performed relating to internal controls; • Employees involved in initiating, processing, or recording complex or unusual transactions related to the subject matter; • In-house legal counsel regarding litigation, compliance, fraud, and potential liabilities and commitments; • Marketing or sales personnel regarding marketing strategy, sales trends, and customer agreements; and • Management regarding fraud risk factors, risk assessment processes and procedures, and related activities. 	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Engagement Planning,” added the following step (36.) and substeps:</p> <ol style="list-style-type: none"> a. Perform procedures in response to any fraud or suspected fraud and noncompliance or suspected noncompliance with laws and regulations. 	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	<p>Procedures may include:</p> <ul style="list-style-type: none"> b. Discuss the matter with the appropriate party(ies). c. Request that the responsible party consult with an appropriately qualified third party, such as the entity’s legal counsel or a regulator. d. Consider the implications of the matter in relation to other aspects of the engagement, including the practitioner’s planning and the reliability of written representations from the responsible party. e. Obtain legal advice about the consequences of different courses of action. f. Communicate with third parties (for example, a regulator). g. Withdraw from the engagement. 				
Modify	<p>Under “Evaluating, Concluding, and Reporting Procedures,” modified step (53.), which now reads: Evaluate the sufficiency and appropriateness of the review evidence obtained in the context of the engagement and, if necessary, attempt to obtain further review evidence. The practitioner should consider all relevant evidence, regardless of whether it appears to corroborate or contradict the measurement or evaluation of the subject matter against the criteria.</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	<p>Under “Evaluating, Concluding, and Reporting Procedures,” added step (54.): Accumulate misstatements identified during the engagement, other than those that are clearly trivial.</p>	Procedures steps	Y	SSAE 18	
Modify	<p>Under “Evaluating, Concluding, and Reporting Procedures,” modified step (56): Inquire of the responsible party, and the engaging party if different from the responsible party, and perform other procedures as applicable to determine whether any events occurring between the subject matter date or engagement</p>	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	period and the date of the practitioner’s report that could have a significant effect on the presentation of the subject matter or the practitioner’s report.				
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” added step (57): If the practitioner becomes aware, through inquiry or otherwise, of an event subsequent to the period covered by the examination engagement up to the date of the practitioner’s report that could have a significant effect on the subject matter or assertion, apply appropriate procedures to obtain evidence regarding the event and evaluate whether the event has been disclosed, if necessary.		Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” modified step (58): Obtain appropriate written representations from the responsible party in the form of a letter addressed to the practitioner. Practice Point: If the required representations are not provided or are not reliable, the practitioner should discuss the matter with the appropriate parties, consider the impact on evidence in general, and if any of the matters are not resolved to the practitioner’s satisfaction, withdraw from the engagement.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” added steps (59, 60, and 61): Consider whether any representations directly related to matters that are material to the subject matter are reasonable and consistent with other evidence obtained (including other representations) and whether those making the representations can be expected to be well informed on the particular matters. If the report will be included in a document that contains the subject matter or assertion and other information, read the other information to evaluate whether there are material inconsistencies with the subject matter, the assertion, or the report.	Procedures steps	Y	SSAE 18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Evaluate whether the written description of the subject matter or assertion adequately refers to or describes the criteria.				
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” added step (63): Communicate to the responsible party (and the engaging party if different from the responsible party) all known and suspected fraud and noncompliance with laws or regulations and uncorrected misstatements.	Procedures steps	Y	SSAE 18	
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” added step (69) and Practice Point: Ensure that the assembly of the final engagement file is conducted on a timely basis, but within 60 days following the practitioner’s report release date. Practice Point: After the documentation completion date, the practitioner should not delete or discard any engagement documentation prior to the end of the specified retention period. In addition, the practitioner should maintain confidentiality, safe custody, integrity, accessibility and retrievability of the files as well as ensure the proper retention of the engagement files for a period sufficient to meet the needs of the practitioner or as required by law or regulation.	Procedures steps	Y	SSAE 18	This step will RESET on Roll Forward due to content changes.
Modify	Under “Evaluating, Concluding, and Reporting Procedures,” added steps (70, 71): Document any changes to the engagement documentation after issuance of the practitioner’s report. If facts are discovered subsequent to the date of the audit report that existed at the report date, document the procedures used to determine whether the discovered facts affect the financial statements or the practitioner’s report thereon, and determine the appropriate course of action in the circumstances.	Procedures steps	Y	SSAE 18	
ATT-114 Overall Attestation Program: Examination-Level Engagement to Report on Controls at a Service Organizations and ATT-115 Overall Attestation Program: Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
(SOC 2)					
Deleted	Deleted (included in separate new SOC Toolset)				
ATT-301 Understanding the Subject Matter					
Deleted	The requirement in an attest engagement is to understand the subject matter. This will likely be done in more of a memo form and many of the specific items in 301 don't make sense in this context.		Y	SSAE 18	If you had ATT-301 in your 2015 binder please remove it and insert the re-indexed ATT-301 into your binder.
ATT-301N Understanding the Entity and Its Environment: Noncomplex Entities					
Modify	Re-indexed to ATT-301. To better address the requirement of understanding the subject matter; title modified to "Understanding the Subject Matter".	Text throughout	Y	SSAE 18	All sections will RETAIN on Roll Forward.
ATT-401 Understanding Entity-Level Controls: Complex Entities					
Modify	Removed Audit references; Added column to describe any deficiencies identified; removed references to material weaknesses and significant deficiencies, which are not addressed by SSAE-18, and instead talked about communication to the responsible party.	Text throughout	Y	SSAE 18	
ATT-401N Understanding Entity-Level Controls: Noncomplex Entities					
Modify	Removed Audit references; removed references to material weaknesses and significant deficiencies, which are not addressed by SSAE-18, and instead talked about communication to the responsible party.	Text throughout	Y	SSAE 18	
ATT-402 Understanding General Controls For Information Technology					
Modify	Removed Audit references; removed references to material weaknesses and significant deficiencies, which are not addressed by SSAE-18, and instead talked about communication to the responsible party.	Text throughout	Y	SSAE 18	
ATT-403 Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts through ATT-410 Understanding Activity-Level Controls: Income Taxes					
Modify	Removed Audit references; changed references to KBA-103 to instead refer to KBA-101	Text throughout	N		
ATT-411 Understanding Activity-Level Controls: Financial Reporting and Closing Process					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	Removed Audit references; changed references to KBA-103 to instead refer to KBA-101; changed references to financial statements to subject matter	Text throughout	N		
ATT-412 Understanding Controls Maintained by a Service Organization					
Deleted	Deleted (included in separate new SOC Toolset)				
ATT-901 Attestation Program: Evaluating Subsequently Discovered Facts Existing at the Date of the Practitioner's Report					
Modify	Removed Audit references	Text throughout	Y	SSAE 18	
ATT-902 Attestation Program: Subsequent Events					
Added	Added to address requirements in SSAE-18 to consider subsequent events in an examination engagement.	Text throughout	Y	SSAE 18	

Practice Aids (AIDs): 2017 Knowledge-Based™ Nontraditional Engagements practice aids have been updated throughout for consistency with other tools, where applicable, and to add new considerations and examples including Practice Alert regarding SSAE 18; updated references throughout consistent with SSAE-18. Significant changes to the AIDs include:

Deleted: AID-907 Report Preparation Checklist: Compilation Attestation Engagement on Prospective Financial Statements (Compilation engagements are no longer addressed in the attestation standards – tools will be available in the Preparation, Compilation and Review title)

Deleted: AID-910-Report Preparation Checklist: Examination-Level Attestation Engagement (Integrated Internal Control Examination and Financial Statement Audit) (The guidance regarding engagements to report on internal control that are integrated with a financial statement audit was removed from the attestation standards by SSAE-18 and SAS-130 – tools will be available in the Knowledge-Based™ Audit titles).

Deleted: Former **AID-914 Report Preparation Checklist: Engagement to Report on a Service Organization's Controls (SOC 1)** (Incorporated in separate new SOC Toolset)

Deleted: Former **AID-915-Report Preparation Checklist: Engagement to Report on a Service Organization's Controls (SOC 2)** (Incorporated in separate new SOC Toolset)

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AID-101 Overall Examination or Review Engagement Strategy					
NEW	Overall Examination or Review Engagement Strategy Added as a tool to document the examination or review strategy as required by SSAE-18.	NEW	N	SSAE-18	
AID-201 Nonattest Services Independence Checklist					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	Added Practice Alert for SSAE-18; added Practice Points for Section 1.297 of the Code of Conduct; modified in accordance with Peer Reviewer checklist.	Instructions; Text	Y	SSAE-18; Code; GAGAS	
AID-302 Inquiries of Management and Others within the Entity about the Risks of Fraud					
Modify	Added noncompliance with laws and regulations (similar to other titles); updated instructions due to SSAE 18 changes (inquiries now required).	Text	Y	SSAE-18	Step 1 and 3 under “General Consideration” will RESET on Roll Forward due to content changes.
AID-601 Considering the Use of the Work of Internal Auditors or Other Responsible Party Personnel					
Modify	Updated for consistency with other titles where applicable; updated reference (AT-C 105, <i>Concepts Common to All Attestation Engagements</i>)	Text	Y	AT-C 105	
AID-602 Testing and Evaluating the Work of Internal Auditors or Other Responsible Party Personnel					
Modify	Added AT-C Reference; expanded point 2a to match AT-C 205	Text	Y	AT-C 205	Step 5 of Section 1 and steps 2 and 6 in Section 2 will RESET on Roll Forward due to content changes.
AID-603 Understanding and Preliminary Assessment of the Entity's Internal Audit Function					
Modify	Changed title to “Understanding and Preliminary Assessment of the Entity’s Internal Audit Function or Other Responsible Party Personnel”; added references to AT-C 205 and 210	Title; text	Y	AT-C 205 and 210	
AID-604 Using the Work of a Practitioner's Specialist					
Modify	Added practice point: Practice Point: A practitioner's specialist includes either a practitioner's internal specialist (who is a partner or staff, including temporary staff, of the practitioner's firm or a network firm) or a practitioner's external specialist. Modifications consistent with the requirements under SSAE 18;	Text	Y	SSAE-18; AT-C 105	Step 7, “Our assessment of the practitioner’s specialist objectivity with respect to our client is as follows:” will RESET on Roll Forward due to the removal of the Floatie, “Specialist is NOT objective; additional procedures will be performed to use the specialist’s work.
AID-605 Using the Work of a Management's Specialist					
Modify	Updated reference to general requirement regarding competence: The AICPA’s attestation general standards state that the practitioner is responsible for “having the appropriate competence and capabilities to perform the engagement.”	Instructions	Y	SSAE-18	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AID-606 Involvement of an Other Practitioner					
NEW	Added a tool to document the use of an “other practitioner” as requirements were added in SSAE-18.	NEW	Y	SSAE-18	
AID-903 Report Preparation Checklist: Examination-Level Attestation Engagement (General)					
Modify	Updated requirements consistent with AT-C 205.	Text	Y	AT-C 205	Multiple steps RESET on Roll Forward due to content changes.
AID-904 Report Preparation Checklist: Review-Level Attestation Engagement (General)					
Modify	Updated requirements consistent with AT-C 210.	Text	Y	AT-C 210	Multiple steps RESET on Roll Forward due to content changes.
AID-905 Report Preparation Checklist: Agreed-Upon Procedures Attestation Engagement					
Modify	Updated requirements consistent with AT-C 215 and 305 (as it relates to AUP)	Text	Y	AT-C 215; 305	Multiple steps RESET on Roll Forward due to content changes.
AID-906 Report Preparation Checklist: Examination-Level Attestation Engagement on Prospective Financial Statements					
Modify	Updated requirements consistent with AT-C 305.	Text	Y	AT-C 305	Multiple steps RESET on Roll Forward due to content changes.
AID-908 Report Preparation Checklist: Examination-Level Attestation Engagement on Pro Forma Financial Information					
Modify	Updated requirements consistent with AT-C 310	Text	Y	AT-C 310	Multiple steps RESET on Roll Forward due to content changes.
AID-909 Report Preparation Checklist: Review-Level Attestation Engagement on Pro Forma Financial Information					
Modify	Updated requirements consistent with AT-C 310	Text	Y	AT-C 310	Multiple steps RESET on Roll Forward due to content changes.
AID-911 Report Preparation Checklist: Examination-Level Compliance Attestation Engagement					
Modify	Updated requirements consistent with AT-C 315	Text	Y	AT-C 315	Multiple steps RESET on Roll Forward due to content changes.
AID-912 Report Preparation Checklist: Examination-Level Attestation Engagement on MD&A					
Modify	Updated for reporting requirements in AT-C 205.	Text	Y	AT-C 205	Multiple steps RESET on Roll Forward due to content changes.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AID-913 Report Preparation Checklist: Review-Level Attestation Engagement MD&A					
Modify	Updated for reporting requirements in AT-C 205.	Text	Y	AT-C 205.	Multiple steps RESET on Roll Forward due to content changes.

Correspondence Documents (CORs): 2017 Knowledge-Based™ Nontraditional Engagements correspondence documents have been updated throughout with new language based on SSAE-18 and with updated reference s to the Code of Conduct.

Deleted: CORs 208 and 209 (Compilation engagements are no longer addressed in the attestation standards – tools will be available in the Preparation, Compilation and Review title)

Deleted: CORs 212 through 214; 916 through 922 (Consulting content has been removed)

Deleted: Former CORs 210, 211, and 911 through 915 (Moved to separate new SOC toolset)

Deleted: Former COR-907 (The guidance regarding engagements to report on internal control that are integrated with a financial statement audit was removed from the attestation standards by SSAE-18 and SAS-130 – tools will be available in the Knowledge-Based™ Audit titles)

NEW: COR-210 Communication with Predecessor Practitioner Prior to Client/Engagement Acceptance

NEW: COR-211 Request from Entity to Predecessor Practitioner to Release Information to Successor Practitioner

NEW: COR-905 Representation Letter: Agreed-Upon Procedures over a Financial Forecast

NEW: COR-907 Representation Letter: Agreed-Upon Procedures over a Financial Projection

NEW: COR-910 Representation Letter: Compliance Agreed-Upon Procedures Engagement

NEW: COR-913 Representation Letter: Engaging Party

Practitioner’s Reports (RPTs): 2017 Knowledge-Based™ Nontraditional Engagements reports have been modified throughout on the basis of SSAE-18 and GAGAS as applicable; all SOC Reports have been deleted from the NTE Toolset and moved to CCH’s NEW separate SOC toolset.

Deleted: RPTs 0906 through 0910; 0912; 0913; former 0919; 0920 through 0926

Deleted: RPTs 0941 and 0942

Deleted: RPT-0944

Deleted: RPT-0945

Deleted: RPT-0951

Deleted: RPTs 0952 through 0957 (Compilation engagements are no longer addressed in the attestation standards – tools will be available in the Preparation, Compilation and Review title)

Deleted: RPTs 0980 through 0986 (The guidance regarding engagements to report on internal control that are integrated with a financial statement audit was removed from the attestation standards by SSAE-18 and SAS-130 – tools will be available in the Knowledge-Based™ Audit titles)

Deleted: RPTs 1010 through 1082 (SOC Reports moved to CCH’s NEW separate new SOC Toolset)

NEW: RPT-0919 *Review Engagement: Qualified Conclusion on Subject Matter (General Use)*

NEW: RPT-0932 *AUP Engagement: Report on Agreed-Upon Procedures in Connection with Claims of Creditors*

Resource Documents (RESs) significant changes to the Resource documents include:

- **RES-001** has been updated and enhanced to reflect changes in standards and to better communicate the Knowledge-Based™ methodology.
- **RES-002** modified as appropriate to incorporate new workpapers and reflect deletions and numbering adjustments.

- **RES-003** modified and updated for requirements of SSAE 18 and recent related SSARS and SAS pronouncements.
- **RES-008** references modified from financial statement to subject matter.

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, *Prospective Financial Information*

Government Auditing Standards (GAGAS), 2011 Revision

AICPA Statement on Quality Control Standards (SQCSs) No. 8, *A Firm's System of Quality Control (Redrafted) (QC Section 10)*

AICPA Statement on Standards for Attestation Engagements (SSAE) No. 18, *Attestation Standards: Clarification and Recodification*

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-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-503	Basis for Inherent Risk	
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	Engagement-Level Tailoring Questions	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	
ATT-111	Overall Attestation Program: Agreed-Upon Procedures Engagement on an Entity's Compliance with Specified Requirements	
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-301	Understanding the Subject Matter	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
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	
AIDs	PRACTICE AIDs	
AID-101	Overall Examination or Review Engagement Strategy	
AID-201	Nonattest Services Independence Checklist	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
AID-302	Inquiries of Management and Others within the Entity about the Risks of Fraud	
AID-601	Considering the Use of the Work of Internal Auditors or Other Responsible Party Personnel	
AID-604	Using the Work of a Practitioner's Specialist	
AID-605	Using the Work of a Management's Specialist	
AID-606	Involvement of an Other Practitioner	
AID-702	Designing Tests of Controls	
AID-901	Differences of Professional Opinion	