2018 EXAMINATION OF SERVICE ORGANIZATIONS 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 2018 *Knowledge-Based^{TM} Examination of Service Organizations* tools have been updated to take into account current accounting authoritative literature including AICPA Auditing Standards Board (ASB) Statements on Standards for Attestation Engagements (SSAEs), *Attestation Standards: Clarification and Recodification* (SSAE No. 18); the 2011 Revision of *Government Auditing Standards* (GAGAS, or the Yellow Book; QC Section 10, *A Firm's System of Quality Control*; and the revised AICPA Code of Professional Conduct (Code), including the provisions of ET Section 1.295, *Nonattest Services*. The tools have also been updated to reflect the guidance provided in AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017* and for *2017 Trust Services Criteria*. The 2018 tools include many tips and examples, as well as links to specific guidance that provides instant access to detailed analysis related to the steps and processes discussed in the workpapers.

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:

- **KBA-201** Reorganized to be more consistent with Knowledge-Based Non-Traditional Engagements, as both titles are SSAE No. 18 compliant.
- **NEW KBA-301 Worksheet for Documenting Materiality Considerations**
- **NEW KBA-503 Basis for Inherent Risk Assessment**

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	Minor wording modifications and additional references added throughout.	Text	Y	AICPA AAG SOC 1	
New	New flow of findings or control deficiencies will happen from two new workpapers if a finding or control deficiency is noted in these documents. ATT-301 Understanding the Subject Matter ATT-404 Evaluation of Management's Description of the	Table	N		

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	Service Organization – SOC 2 and 3 Engagements				
New	New column, "Describe Communication (Date, Method, to Whom) in Findings Table	Table	Y	AICPA AAG SOC 1	
KBA-200 Entity Information and Background					
New	New TQ, "Does the entity have multiple components, multiple locations, or segments that are included in the scope of our engagement?" will flow from ATT-100. This TQ will show/hide a new question with table. Document the entity's components, multiple locations, or segments that are included in the scope of our engagement?	Table			
New	New procedure with floatie options: Engagement Type (SOC 1, SOC 2, SOC 3): Selection made here will flow to KBA-501 and AID-101.	Table			
New	Practice point located under question, "The following describes pertinent information about those charged with governance (e.g., board of directors)?" **Practice Point**: The auditor should identify the appropriate person(s) within the entity's governance structure with whom to communicate.	Table	Y	AICPA AAG SOC 1	
KBA-201 Attestation Client/Engagement Acceptance Form					
Modify	Many new, deleted and changed steps along with modified or new practice points.	Procedures	Y	SSAE-18	Some steps will retain with default settings but there are many steps that will RESET due to content changes and many NEW steps. Please review carefully after roll forward.
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 removing and adding steps that are required under SSAE-18.	Purpose; Instructions; Text; table	Y	SSAE-18	This document will RESET on roll forward no matter the setting selected due to content changes.
New	New flow from KBA-200 on the "Type of Reporting Engagement" in the Examination Engagement Type Table. This flow comes from, "Engagement Report Type (Type 1 or Type 2):" in KBA-200.				

KCO-001

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
New	New flow from KBA-200 on the "Type of Service Organization" column in the 2nd table of Section 1. This flow comes from, "Engagement Type (SOC 1, SOC 2, SOC 3):" in KBA-200.				
New	New flow from KBA-200 on the "Criteria for Measurement and Evaluation" column in the 2nd table of Section 1. This flow comes from, "Description of the criteria that the subject matter will be evaluated against:" in KBA-200.				
KBA-901 Engagement Review and Approval Checklist					
New	8c.(2) Reading the written subject matter or assertion and the proposed report. 8c.(4) Evaluating the conclusions reached in formulating the report and consideration of whether the proposed report is appropriate.	Table	Y	AICPA AAG SOC 1	
KBA-902 Attestation Engagement Documentation Checklist					
Delete	Step on AUPs, as not applicable	Table	N		
New	3. Engagement documentation is sufficient to determine: a. The nature, timing, and extent of the procedures performed, including: (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	Table	Y	AICPA AAG SOC 1	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	competence, integrity, ethical values, or diligence of those providing the written representations; or that the written representations are otherwise not reliable, (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 the effect on the reliability of representations and evidence in general; and (c) Action taken if matters were not resolved to the practitioner's satisfaction. (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 (6) Who reviewed the engagement work performed and the date and extent of such review.				
New	We documented how the practitioner addressed any inconsistencies between information identified and our final conclusion regarding a significant finding or issue.	Table	Y	AICPA AAG SOC 1	

Attestation Programs (ATTs): Updated throughout to reflect changes in attestation standards, including SSAE No. 18, and GAGAS, where applicable; and update or add new practice points addressing relevant issues. Significant changes to the ATTs include:
- **ATT-101**, **ATT-114**, and **ATT-115** have been reorganized so that procedures common to all examinations of service organizations (regardless of the reporting type) are now included in **ATT-101 Overall Examination Program**. This helps eliminate duplicative steps. **ATT-114 Attestation Program: Examination-Level Engagement to Report on Controls at a Service Organization Relevant to User Entities Internal Control Over Financial Reporting (SOC 1)** and **ATT-115 Attestation Program: Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2)** now include steps specific to SOC 1 and SOC 2/SOC 3 engagements, respectively. Given the breadth of the changes, they will not be listed here. **ATT-114** has been updated to incorporate from AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017.*

KCO-001

- **NEW ATT-301 Understanding the Subject Matter** has been added to aid the practitioner in identifying and documenting pertinent facts about the subject matter to be used in further risk assessment procedures; and documenting any potential risks of material misstatement or deviation that arise as a result of obtaining an understanding.
- **NEW ATT-404 Evaluation of Management's Description of the Service Organization's System – SOC 2 and SOC 3 Engagements** has been added to aid the practitioner in documenting his or her evaluation of management's description of the service organization's system.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
ATT-101 Overall Attestation Program					
Modify	Many new, deleted and changed steps along with modified or new practice points.	Procedures	Y	SSAE-18	Some steps will retain with default settings but there are many steps that will RESET due to content changes and many NEW steps. Please review carefully after roll forward.
ATT-114 Attestation Program: Examination-Level Engagement to Report on Controls at a Service Organization Relevant to User Entities Internal Control Over Financial Reporting (SOC 1)					
Modify	Many new, deleted and changed steps along with modified or new practice points.	Procedures	Y	SSAE-18	Some steps will retain with default settings but there are many steps that will RESET due to content changes and many NEW steps. Please review carefully after roll forward.
ATT-115 Attestation Program: Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2)					
Modify	Many new, deleted and changed steps along with modified or new practice points.	Procedures	Y	SSAE-18	Some steps will retain with default settings but there are many steps that will RESET due to content changes and many NEW steps. Please review carefully after roll forward.
ATT-401 Understanding Entity-Level Controls: Complex Entities					
Modify	Added in the Instructions section, under Components of Internal Control, Relevant Principles, and Points of Focus: An essential requirement for effective internal control inherent in the Framework is that each of the five components of internal control and relevant principles is present and functioning. Instructions modified and reorganized; Sections I through V tables modified. Column 2 now reads: *Are the Relevant Principles or Points of Focus Present* Column 6 now reads: *Are the Identified Controls Effectively Designed and Implemented* Column 7 now reads: *If Column 6 Is "No", Describe Compensating Controls, If Any* Column 8 now reads: *If Column 6 Is "Yes", Are*	Instructions; text; tables	Y	Framework	These columns will retain on roll forward using the default settings.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Compensating Controls Selected for Operating Effectiveness Testing? Column 9 now reads: *Do Compensating Controls Adequately Reduce the Risks of Material Misstatement?* Column 11 now reads: *Are the Relevant Principles Functioning for this Component of Internal Control?* Column 12 now reads: *If Column 2, 6, 9, or 11 Is "No", Describe the Deficiency* If you select "No" in the following columns your control deficiency documented in the last column will flow to the conclusion section: Are the Relevant Principles or Points of Focus Present, Are the Identified Controls Effectively Designed and Implemented, Do Compensating Controls Adequately Reduce the Risks of Material Misstatement, or Are the Relevant Principles Functioning for this Component of Internal Control.				
Modify	Adding an "N/A" option to the "Are the Relevant Principles of Points of Focus Present?" column to the "Points of Focus" rows ONLY. The user could document the points of focus as not applicable and the user will not respond to any other columns for that particular row as the diagnostics will clear. The user should focus on the functioning of the relevant principles as not all of the points of focus are required or applicable.				All will retain on roll forward using the default settings. If you change column 2, point of focus row, to "N/A" then the rest of that row will clear.
ATT-402 Understanding General Controls For Information Technology					
Modify	Clarified the instructions.	Instructions	N		
Modify	Section III Instructions modified and updated; Sections I through III tables modified and updated.	Instructions; tables	N		
Modify	Removing user options in the "System Change Controls" column of the "Less Complex IT Structure" table as this should be user entry.	Table	N		This column will retain on roll forward since the user could have added a custom documentation here. Please review your answer here in case you had selected one of the floatie options that are no longer available.
Modify	Instructions modified and reorganized in the "More Complex IT Structure" Table; Column 7 now reads: *If Column 6 Is "No", Describe Compensating Controls, If Any*	Instructions; text; tables	Y	Framework	These columns will retain on roll forward using the default settings.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Column 8 now reads: *Do Compensating Controls Adequately Reduce the Risks of Material Misstatement Created by the Deficiency* Column 9 now reads: *If Column 8 Is "No", Describe the Risks of Material Misstatement* Column 10 now reads: *Controls Selected for Operating Effectiveness Testing?* Column 11 now reads: *Are Controls Functioning* Column 12 now reads: *If Column 2, 6, 8, or 11 Is "No", Describe the Deficiency* If you select "No" in the following columns your control deficiency documented in the last column will flow to the conclusion section: Are Controls Activities Present, Effectively Designed and Implemented, Do Compensating Controls, If Any, Adequately Reduce the Risks of Material Misstatement or Are Control Activities Functioning.				
ATT-403 Evaluation of Management's Description of the Service Organization's System					
New	Describe the steps taken to determine whether management's description meets all of the required description criteria. For a list of the description criteria, see the Additional Guidance below.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to determine that management's description includes all of the types of services within the scope of the engagement letter, , including the classes of transactions processed, and major aspects of the these services that could be reasonably expected to be relevant to the common needs of a broad range of user entities.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to determine that the control objectives in management's description are reasonable in the circumstances.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to determine that the control(s) identified in management's description properly described each control (e.g., who performed, how performed, and frequency) and were suitably designed and implemented.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to determine that management has properly identified and described the use of subservice organizations and whether the inclusive or carve-out	Table	Y	AICPA AAG SOC	

KCO-001

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	method is used.			1	
New	Describe the steps taken to determine that management's description adequately described complementary user entity controls and complementary subservice organization controls contemplated in the design of its system.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to obtain an understanding of management's process of other aspects of the service organization's environment (e.g., risk assessment process, information and communication systems, and monitoring of controls) relevant to the services provided and the applicable criteria.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to obtain an understanding of the procedures by which the service organization processes transactions (e.g., initiates, authorizes, records, processes, and corrects, as needed) and identifies the appropriate accounting records and supporting information necessary to complete these transactions.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to obtain an understanding of how the service organization's system captures significant events and conditions, other than transactions.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to determine whether management's description does not omit or distort information relevant to the service organization's system.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to obtain an understanding of management's process to prepare and deliver reports and other information provided to user entities.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to determine which controls were selected for testing.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to determine the reliability of the information produced by the service organization, including the steps taken to determine the information was accurate, complete, and sufficiently precise and detailed.	Table	Y	AICPA AAG SOC 1	
New	Describe the steps taken to evaluate the linkage of the controls identified in the description with the identified risks that threaten the achievement of the control	Table	Y	AICPA AAG SOC 1	

KCO-001

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	objectives.				
New	Additional Guidance section – Description Criteria	Narrative	Y	AICPA AAG SOC 2	
ATT-901 Attestation Program: Evaluating Subsequently Discovered Facts Existing at the Date of the Practitioner's Report					
New	We read the relevant reports issued after the date of the subject matter by internal auditors, other practitioners, or regulatory agencies.	Table	Y	AICPA AAG SOC 1	
New	We considered information obtained through other professional engagements for the entity that might impact the subject matter.	Table	Y	AICPA AAG SOC 1	

Practice Aids (AIDs): have been modified and updated, where applicable, with additional narrative, tips, references, and examples.

- **NEW AID-101 Overall Examination Engagement Strategy** has been added to help the practitioner (1) Document the initial overall examination level engagement strategy, (2) Capture the initial information (i.e., Preliminary Engagement Activities and the Risk Assessment Procedures: Obtaining an Understanding of the Subject Matter) that will be useful in the development of a more detailed engagement plan; and, (3) Document changes to the overall engagement strategy as changes in circumstances arise throughout the engagement. This form is part of the collections of forms that make up the *Communication Hub*. This new workpaper will have TQs flow in from ATT-100 and will also have flown in from KBA-200. This workpaper mirrors KBA-101 in the Commercial title and works similar.

- **AID-201 Nonattest Services Independence Checklist** modified and updated with additional examples and tips; columns added to Section I table on Nature of Nonattest Services Provided; Section II table column heading modified for document-specific considerations; clarifications added based on peer review checklist; changes also made based on industry author recommendations.

- **AID-602 Testing and Evaluating the Work of Internal Auditors or Other Responsible Party Personnel** Additional steps added regarding reperformance of and performance of additional procedures on the work performed by internal audit function.

- **AID-604 Using the Work of a Practitioner's Specialist** Added a step for the documenting the practitioner's understanding of the field of expertise of the practitioner's specialist, as well as other wording modifications.

- **NEW AID-606 Involvement of an Other Practitioner**

- **AID-701 Sampling Worksheet for Tests of Controls** Added additional narrative instruction throughout.

- **AID-702 Designing Tests of Controls** Added Maximum to "Planned Control Reliance" header.

- **AID-914 Report Preparation Checklist: Engagement to Report on a Service Organization's Controls (SOC 1)** Added steps in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017*.

- **AID-915 Report Preparation Checklist: Engagement to Report on a Service Organization's Controls (SOC 2)** Added steps in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017*.

Correspondence Documents (CORs): have been modified and updated in accordance with current guidance and additional narrative, where applicable.

- **COR-210 Engagement Letter: Engagement to Report on Controls at a Service Organization (SOC 1)** modified in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017.*
- **COR-211 Engagement Letter: Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2)** modeled to be consistent with COR-210.
- **COR-911 Representation Letter: Type 1 Engagement to Report on Controls at a Service Organization (SOC 1)** modified in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017.*
- **COR-912 Representation Letter: Type 2 Engagement to Report on Controls at a Service Organization (SOC 1)** modified in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017.*
- **COR-913 Representation Letter: Type 1 or 2 Engagement to Report on Controls at a Service Organization (SOC 1) (Inclusive Method Is Used to Present the Subservice Organization)** modified in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017.*
- **COR-914 Representation Letter: Representations from Management of the Subservice Organization, When the Service Organization Uses the Inclusive Method (SOC 1)** modified in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017.*
- **COR 915 Representation Letter: Type 1 Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, and Privacy (SOC 2)** modeled to be consistent with COR-911.
- **COR 916 Representation Letter: Type 2 Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, and Privacy (SOC 2)** modeled to be consistent with COR-912.
- **NEW COR 917 Representation Letter: Type 1 or 2 Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, and Privacy (SOC 2)**
- **NEW COR 918 Representation Letter: Representations from Management of the Subservice Organization, When the Service Organization Uses the Inclusive Method**
- **NEW COR-919 Representation Letter: Engaging Party - SOC 1**
- **NEW COR-920 Representation Letter: Engaging Party - SOC 2**

Practitioner's Reports (RPTs): SOC 1 reports have been modified and updated, in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017.* SOC 2 reports have been modeled, as applicable on the SOC 1 report illustrations, as this is the most current guidance for reporting available.

- **RPT-1011 – Deleted**

Resource Documents (RESs) significant changes to the Resource documents include:
- **RES-001 Knowledge-Based Service Organization Engagements Methodology Overview** modified and updated.
- **RES-002 Index of Attestation Programs, Forms, and Other Practice Aids** modified as appropriate to incorporate new workpapers.
- **RES-009 Trust Services Principles and Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy** modified for *2017 Trust Services Criteria*.
- **RES-011 Service Auditor's Engagement (SOC 1): Illustrative Management Assertions for a Type 1 Report** modified in accordance with AICPA AAG, *Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017*
- **NEW RES-018 Comparison of SOC 1, SOC 2, and SOC 3 Engagements and Related Reports**

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 Audit and Accounting Guide, Service Organizations: Applying SSAE No. 16, Reporting on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting (SOC 1);
- AICPA Audit and Accounting Guide, Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2);
- TSP section 100, Trust Services Principles, Criteria, and Illustrations for Security, Availability, Processing Integrity, Confidentiality, and Privacy, as applicable.
- 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
- AICPA AAG, Service Organizations Reporting on Controls at a Service Organization Relevant to User Entities Internal Control over Financial Reporting, Revised 2017 and for 2017 Trust Services Criteria.

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.

Form No.	Form Name	Foundation Workpaper
KBAs	**KNOWLEDGE-BASED AUDIT DOCUMENTS**	
KBA-101	Findings Summary and Report Conclusions Worksheet	X
KBA-200	Entity Information and Background	X
KBA-201	Attestation Client/Engagement Acceptance Form	
KBA-501	Risk Assessment and Attest Program: Examination-Level Engagement	X
KBA-901	Engagement Review and Approval Checklist	
KBA-902	Attestation Engagement Documentation Checklist	
ATTs	**ATTESTATION PROGRAMS**	
ATT-100	Engagement-Level Tailoring Questions	X
ATT-101	Overall Attestation Program	
ATT-114	Attestation Program: Examination-Level Engagement to Report on Controls at a Service Organization Relevant to User Entities Internal Control Over Financial Reporting (SOC 1)	

Form No.	Form Name	Foundation Workpaper
ATT-115	Attestation Program: Engagement to Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2)	
ATT-301	Understanding the Subject Matter	
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	Evaluation of Management's Description of the Service Organization's System	
ATT-404	Evaluation of Management's Description of the Service Organization's System – SOC 2 and SOC 3 Engagements	
ATT-901	Attestation Program: Subsequent Events	
AIDs	**PRACTICE AIDS**	
AID-101	Overall Examination Engagement Strategy	X
AID-201	Nonattest Services Independence Checklist	
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-602	Testing and Evaluating the Work of Internal Auditors or Other Responsible Party Personnel	
AID-603	Understanding and Preliminary Assessment of the Entity's Internal Audit Function	

Form No.	Form Name	Foundation Workpaper
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-701	Sampling Worksheet for Tests of Controls	
AID-702	Designing Tests of Controls	
AID-901	Differences of Professional Opinion	

KCO-001