

2019 SINGLE AUDITS 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 **2019 Knowledge-Based Audits of Single Audits** have been updated where applicable to take into account new or pending compliance auditing standards and guidance, and their applicability to single audits, as well as the 2019 OMB Compliance Supplement. The tools include practice points regarding AICPA Statement on Auditing Standards (SAS) No. 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*, SAS No. 135, *Omnibus Statement on Auditing Standards – 2019*, and *Government Auditing Standards, 2018 Revision*, which do not provide for early implementation. The 2019 tools include links to detailed analysis related to the steps and processes discussed in the workpapers. Also included is guidance on the 2019 Data Collection form and discussion of the Uniform Guidance. Finally, where applicable, the provisions of the updated Committee of Sponsoring Organizations (COSO) 2013 update to Internal Control —Integrated Framework is referenced and incorporated.

The 2019 edition of *Knowledge-Based Audits of Single Audits* includes the following updates:

Roll Forward Note: All Noncomplex forms (KBA-302N and KBA-401N) have become obsolete and combined with the prior Complex documents. If you have used a Noncomplex document in your prior engagement, before rolling that file forward, you must add the Complex document to your engagement binder to retain the data from the Noncomplex document, then remove these workpapers from the prior year binder after you have rolled the binder forward.

If your binder has already been finalized and you don't want to unfinalize the binder to insert the Complex document before you roll forward from the 2018 version, you are able to make a copy of your finalized binder, insert the applicable Complex documents, then roll forward the copied binder to the 2019 title version. After roll forward remember to delete the copied prior year binder from your file room. Doing this will retain the data into the 2019 combined versions.

Alternatively copy and paste the data from the prior year Noncomplex document, from the prior year binder, after you roll forward into the current combined versions. The Noncomplex document will roll forward as an obsolete workpaper with no data and will need to be removed after you have rolled forward your binder. You will need to refer to your prior year binder for data in the Noncomplex document.

For the Update Knowledge Coach Content option, you should insert the complex version of the workpaper prior to updating; this will retain information from the now obsolete noncomplex version. We recommend publishing the noncomplex versions prior to selecting the Update Knowledge Coach Content option so you have access to the data after updating, as the noncomplex version will be obsolete.

Knowledge-Based Audit Documents (KBAs)

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
KBA-101S Overall Uniform Guidance Compliance Audit Strategy					
Modify	Added practice point regarding audit quality indicators	Instructions	Enhancement		
Modify	Under “Document the other services our firm performs for this client?” modified column header from “Firm Personnel Responsible” to “Firm Personnel Overseeing the Service” to match AID-201S. New flow of column, “Nature of Other Services” to AID-201S column, “Description of Service” and column “Firm Personnel Overseeing the Service” will flow to AID-201S.	Table	Improved Workflow		Step will retain on roll forward with default settings. In AID-201S the new flows will be new rows in AID-201S and the prior user entered rows in AID-201S will be retained on roll forward if user selects to keep all responses on roll forward. The user will need to combine these or modify as applicable.
Modified	Added practice point discussing compliance requirements subject to audit under the 2019 compliance supplement.	Instructions	New or Revised Guidance	2019 Compliance Supplement	
Modify	Under “Section II: Reporting Objectives, Timing of the audit, and Nature of Communications with Management and those Charged with Governance” added “Physical inspection of assets” to the items listed in the table in step 5.	Table	Enhancement		
KBA-102S Uniform Guidance Compliance Audit Significant Matters					
Modify	Modified item “o” in list of items that may be considered significant matters to include the quality of disclosures: Discussions or correspondence with management in connection with accounting practices (including the quality of disclosures), applicable auditing standards, or fees and other services.	Instructions	Clarification		
Add	Added table “Prior Year Substantive Matters and Significant Findings”. This table is only user entry if the user would like to document prior year matters or findings.	Table	Enhancement		
KBA-104S Evaluating and Communicating Deficiencies in Internal Control Over Compliance					
Modify	Modified discussion of compensating controls.	Instructions	Clarification		
KBA-302S Understanding the Entity’s Federal Program Environment					
Modify	Combined KBA-302S and KBA-302N giving the auditor the option to memo or complete the detailed table for each section.	Program	Improved Workflow		Information from KBA-302S will retain on roll forward except the significant change tables, relevant

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	User will need to answer Tailoring Question under each section if the user will document the consideration in memo format or complete the detailed table.				<p>column in factor tables and findings table if the user uses the default roll forward settings. To retain all the user would need to select to keep all responses on roll forward.</p> <p>If the user used KBA-302N in the prior year then only Section: Significant Matters or Issues Identified from KBA-302N will be retained on roll forward by using one of the first two roll forward options in the Roll Forward Note above. The other tables in this workpaper will not retain into the new combined version due to how the tables are structured. Please see Roll Forward Note at the top of this file for further information.</p>
Modify	Added practice alert regarding the Omnibus Statement on Auditing Standards for the issuance of SAS-135.	Purpose	New or Revised Guidance	SAS-135, <i>Omnibus Statement Auditing Standards - 2019</i>	
Modify	Modified factor in Section II.2, Major Program Environment as follows: Inquiries into the entity’s program operations or financial results by regulatory or oversight agencies, including reports filed with regulatory agencies, correspondence to/from agencies, and communications regarding violations or possible violations.	Procedures	Clarification		Factor will reset on roll forward due to content changes.
Modify	Removed Columns “Change from Previous Year”, “Procedures We Performed to Gain Our Understanding”, and “Workpaper Reference/Comments” and replaced with text boxes at the end of each section.	Procedures	Improved Workflow		Significant Change table will retain on roll forward by following instructions above. Procedures performed table will rest on roll forward.
KBA-302N Understanding the Entity and Its Environment: Noncomplex					
Obsolete	Obsolete workpaper, see KBA-302 for roll forward considerations.				This workpaper will become obsolete after roll forward, please see roll forward considerations above.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
KBA-303S Inquiries of Management and Others Within the Entity About the Risks of Fraud in a Uniform Guidance Compliance Audit					
Modify	Updated practice alert regarding the Omnibus Statement on Auditing Standards for the issuance of SAS-135.	Purpose	New or Revised Guidance	SAS-135, <i>Omnibus Statement Auditing Standards - 2019</i>	
KBA-400S Identification of Applicable Compliance Requirements					
Modify	Added practice point discussing compliance requirements subject to audit under the 2019 compliance supplement.	Instructions	New or Revised Guidance	2019 Compliance Supplement	
KBA-401S Understanding Entity-Level Controls Over Compliance					
Modify	<p>Combined KBA-401S and KBA-401N giving the auditor the option to memo or complete the detailed table for each section.</p> <p>User will need to answer Tailoring Question under each section if the user will document the consideration in memo format or complete the detailed table.</p>	Program	Improved Workflow		<p>Information from KBA-401S will retain on roll forward if the user uses the default roll forward settings except column 7, “Do Compensating Controls Adequately Reduce the Risk of Material Misstatement Created by the Ineffective Design and Implementation of Identified Controls” due to the content changes in this column. To retain all the user would need to select to keep all responses on roll forward.</p> <p>If the user used KBA-401N in the prior year then each relevant principle table and the conclusion section will retain on roll forward from KBA-401N if one of the first two options in the Roll Forward Note at the top of this file is performed. The “Overall Assessment of the Entity’s System of Internal Control” table will not retain on roll forward. Please see Roll</p>

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
					Forward Note at the top of this file for further information.
Modify	<p>Modified headers and related instructions regarding compensating controls.</p> <p><i>Column 4 renamed to “Describe the Established Controls Supporting the Relevant Principles or Point of Focus</i></p> <p><i>Column 6 renamed to “If Column 5 Is “No,” Describe Compensating Controls, If Any</i></p> <p><i>Column 7 renamed to “Do Compensating Controls Adequately Reduce the Risk of Material Misstatement Created by the Ineffective Design and Implementation of Identified Controls?”</i></p> <p><i>Column 8 renamed to “If Column 5 and Column 7 Are, “No” Describe the Risks of Material Misstatement”</i></p> <p><i>Column 10 renamed to “If Column 2, 3, 5, 7, or 9 is “No,” Describe the Deficiency”</i></p>	Table	Clarification		Column 7 will reset on roll forward due to content changes. All other columns will retain on roll forward.
Modify	Removed Columns “Change from Previous Year”, “Procedures We Performed to Gain Our Understanding”, and “Workpaper Reference/Comments” and replaced with text boxes at the end of each section.	Procedures	Improved Workflow		Significant Change table will retain on roll forward by following instructions above. Procedures performed table will rest on roll forward.
Modify	Added practice point discussing COSO and the Green Book	Instructions	Enhancement		
Modified	Minor wording changes throughout in instructions	Instructions			
KBA-401N Understanding Entity-Level Controls: Noncomplex Entities					
Obsolete	Obsolete workpaper, see KBA-401 for roll forward considerations.				This workpaper will become obsolete after roll forward, please see roll forward considerations above.
KBA-409S Understanding Compliance Requirement-Level Controls: Procurement and Suspension and Debarment					
Modify	Updated practice point regarding three-year grace period for implementing the procurement standards to discuss full compliance in the current year for many auditees.	Practice Point	Enhancement		
KBA-501S Team Discussion and Consideration of the Risks of Material Noncompliance					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modified	Modified instructions to note that engagement team may wish to review <i>KBA 302 Understanding the Entity and Its Environment, KBA-303 Inquiries of Management and Others within the Entity about the Risks of Fraud and Noncompliance with Laws and Regulations</i> , and <i>KBA 401 Understanding Entity-Level Controls</i> before having the engagement team discussion	Instructions	Clarification		
KBA-502 Summary of Risk Assessments					
New	New Potential Error Diagnostic: If a user adds a compliance risk and notes both the Inherent Risk and Control Risk as Low the following diagnostic will appear: You have noted a compliance risk related to <Audit Area> with Inherent Risk and Control Risk noted as Low. Are you sure this should be considered a Significant or Fraud Risk.	Diagnostic			
KBA-902S Uniform Guidance Compliance Audit Review and Approval Checklist					
Added	Added Section III: Concurring Partner Review Along with new TQ, “Does the engagement require a concurring partner review?” which will flow from AUD-100 and will show/hide this section.	Procedures	Enhancement		

Audit Programs (AUDs)

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AUD-100S Engagement-Level Tailoring Questions					
New	New Tailoring Question, “Does the engagement require a concurring partner review?” that will flow to KBA-902S Reminder: See KCO-003 for Show/Hide implication of all TQ’s.	Table	Enhancement		
AUD-101S Overall Audit Program					
Modified	Added practice point regarding the AICPA Peer Review Board’s updated guidance to Peer Review Practice Section 3100, <i>Supplemental Guidance</i>	Purpose	New or Revised Guidance	Peer Review Practice Section 3100,	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
				<i>Supplemental Guidance</i>	
Modified	Under “Risk Assessment Procedures: Obtaining an Understanding of the Entity’s Federal Program Environment”, added practice point to step 14 discussing compliance requirements subject to audit under the 2019 compliance supplement.	Procedures	New or Revised Guidance	2019 Compliance Supplement	
Added	Under “Evaluating, Concluding, and Reporting Procedures” added step as follows: If the auditor finds it necessary to modify existing audit documentation or add new audit documentation after the documentation completion date, document the reason for making the change, and when and by whom the change(s) were made and reviewed.	Procedures	Clarification		
AUD-602S Audit Program: Involvement of a Component Auditor					
Modified	Updated practice alert regarding the Omnibus Statement on Auditing Standards for the issuance of SAS-135.	Purpose	New or Revised Guidance	SAS-135, <i>Omnibus Statement Auditing Standards - 2019</i>	
Modified	Under “General Information” modified 5b to include compliance with ethical requirements as follows: The ethical requirements relevant to the group audit and, in particular, the independence requirements and a request that the component auditor communicate to us whether the component auditor has complied with ethical requirements relevant to the group audit, including independence and professional competence.	Procedures	Clarification		
Added	Under “General Information” added step 8: We reviewed all of the component auditor responses to the requested communications in our instruction letter and noted the following:	Procedures	Clarification		
AUD-701S Audit Program: Designing Tests of Controls Over Compliance					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modified	Updated instructions to reference <i>KBA-400S Identification of Applicable Compliance Requirements</i> .	Instructions	Clarification		
Modified	<p>Under “Timing of Tests of Controls” modified 9b which now reads as follows:</p> <p>Updated controls tested at the interim date through the end of the period by extending the test of controls to transactions occurring in the remaining period or obtaining other evidence. In determining the extent of the additional tests needed we considered:</p> <ol style="list-style-type: none"> (1) The significance of the assessed risks of material misstatement at the relevant assertion level; (2) The specific controls that were tested during the interim period and the results of those tests; (3) The length of the remaining period; (4) The degree to which audit evidence about the operating effectiveness of those controls was obtained; (5) The extent of further planned reductions to substantive procedures based on the reliance on controls; (6) The effectiveness of the control environment; and (7) Significant changes to the controls since interim testing, including changes in the information system, processes, and personnel. 	Procedures	Clarification		Step will retain on roll forward if user selects to keep all responses on roll forward.
AUD-801S Audit Program: Activities Allowed or Unallowed through AUD-816S Audit Program: Special Tests and Provisions					
Modified	Minor wording changes throughout including updating and/or removing practice points.				
AUD-811S Audit Program: Procurement and Suspension and Debarment					
Modified	Updated practice points regarding the NDAA of 2017 and the NDAA of 2018 based on information in the 2019 Compliance Supplement.	Instructions, Procedures	New or Revised Guidance	2019 Compliance Supplement	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	Updated practice point regarding three-year grace period for implementing the procurement standards to discuss full compliance in the current year for many auditees.	Practice Point	Enhancement		
AUD-901S Audit Program: Subsequent Events					
Modified	Added practice alert regarding the Omnibus Statement on Auditing Standards for the issuance of SAS-135.	Procedures	New or Revised Guidance	SAS-135, <i>Omnibus Statement Auditing Standards - 2019</i>	

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

- Updated guide chapter references for new single audit guide, *Knowledge-Based Single Audits*.
- **AID-201S Nonattest Services Independence Checklist** Added practice alert regarding PEECs *Proposed Interpretation of the AICPA Code of Professional Conduct: Staff Augmentation Arrangements (ET sec. 1.295.157)*; Updated practice point for the issuance of the 2018 revision of the Yellow Book; Modified column header in Section III to address both threats and safeguards
- **AID-301S Single Audit Applicability and Major Program Determination Form** Modified for changes to clusters in the 2019 Compliance Supplement and technical improvements
- **AID-401S Understanding General Controls over Compliance for Information Technology** Added new column to less complex table, “If Controls Are Not Effectively Designed and Implemented or Are Not Operating Effectively, Describe the Risks of Material Misstatement” and renamed column, “Are Controls Functioning” to “Are Controls Operating Effectively” which will retain on roll forward if user selects to keep all responses on roll forward. Added various control activities in Section III Understanding of IT General IT Controls over Compliance for Entities with a More Complex IT Structure and reworded six control activities under the, “Computer Operations and Logical Access to Networks, Data Centers, Programs and Data” section which will reset on roll forward due to content changes.
- **AID-702S Matrix of Compliance Requirements** Updated consistent with Part 2 of the 2019 Compliance Supplement
- **AID-801S Audit Sampling Worksheet for Substantive Tests of Compliance** Updated to more easily incorporate the suggested minimum sample sizes and compliance sampling guidance in the AICPA Guide, *Government Auditing Standards and Single Audits (Updated as of March 1, 2019)*

Auditor’s Reports (RPTs) have been modified and updated, where applicable, in accordance with current guidance.

- Updated guide chapter references for new single audit guide, *Knowledge-Based Single Audits*.
- **RPTs 0901S Unmodified Opinion on Governmental Basic Financial Statements, with Required Supplementary Information, Supplementary Information Including Schedule of Expenditures of Federal Awards, and Other Information, 0902S Unmodified Opinion on Not-for-Profit Organization Financial Statements, with Schedule of Expenditures of Federal Awards Supplementary Information** Added practice alert regarding changes to the auditor’s report for the issuance of SAS-134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*.

- **RPT-0902S Unmodified Opinion on Not-for-Profit Organization Financial Statements, with Schedule of Expenditures of Federal Awards Supplementary Information** Updated for ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*.
- **RPTs 0904S – 0907S** Minor wording changes consistent with the examples in the AICPA Guide, *Government Auditing Standards and Single Audits (Updated as of March 1, 2019)*
- **RPTS 0911S, 0912S, 0913S** Added practice point regarding use of single audit and financial statement tools in a program specific audit.
- **RPT-0913S Report on Schedule of Expenditures of Federal Awards When the Auditor Is Issuing a Stand-Alone Report Under AU-C Section 805, Special Considerations: Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement** Added practice point regarding the exposure draft *Proposed Statement on Auditing Standards: Amendments to AU-C Sections 800, 805, and 810 to Incorporate Auditor Reporting Changes From SAS No. 134*

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

- Updated guide chapter references for new single audit guide, *Knowledge-Based Single Audits*.
- **CORs 201AS, 201CS, 202AS, 202CS, 203S** Moved language regarding nonattest services from the footnote to the body of the letter; added language regarding electronic dissemination of audited financial statements; and updated footnotes to address sending data using portals and electronic storage of data.
- **CORs 202AS, 202CS, 203S** Updated for ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*.
- **COR-203S Program-Specific Audit Engagement Letter** Added practice point regarding use of single audit and financial statement tools in a program specific audit.
- **COR-208S Group Engagement Team’s Request for Component Auditor’s Confirmations When the Component Auditor Performs Certain Audit Procedures** Added practice alert regarding SAS-135, *Omnibus Statement Auditing Standards – 2019*, and footnotes referencing additional communications with component auditors.
- **CORs 209S, 210S, 211S, 212S, 213S** Added practice alert regarding SAS-135.

Resource Documents (RESs)

- Updated guide chapter references for new single audit guide, *Knowledge-Based Single Audits*.
- **RES-001S Knowledge-Based Audit Methodology Overview for Single Audits** Added practice point regarding the issuance of the 2018 revision of the Yellow Book; Minor updates; added practice point regarding non-conforming engagements in a peer review
- **RES-002S Index of Audit Programs, Forms, and Other Practice Aids** Updated as needed
- **RES-005S Audit Sampling Guidance for Substantive Tests of Compliance** Updated consistent with updates to *AID-801S Audit Sampling Worksheet for Substantive Tests of Compliance*
- **RES-006S Sample Process Narrative** Updated controls to specify investigation of unexpected results
- **RESs 008S – 020S** Added additional sample controls from Part 6 of the 2019 Compliance Supplement
- **RES-021S Example Factors to Be Considered When Understanding the Entity’s Federal Program Environment** Updated consistent with *KBA-302S Understanding the Entity’s Program Environment*
- **RES-QCA Meeting Quality Control Standards Using KBA Audit Tools** Added practice point about audit quality indicators.

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:

Statements on Auditing Standards (SASs):

SAS No. 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*

SAS No. 135, *Omnibus Statement on Auditing Standards – 2019*

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Government Auditing Standards, 2018 Revision

2019 Compliance Supplement

2019 Data Collection form and discussion of the Uniform Guidance

Users of this content should consider guidance issued subsequent to these items to determine their effect on engagements conducted using this product.

RELATED, FOUNDATIONS AND ASSOCIATION WORKPAPERS FOR THIS TITLE

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

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

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA s	KNOWLEDGE-BASED AUDIT DOCUMENTS		
KBA-101S	Overall Uniform Guidance Compliance Audit Strategy	X	
KBA-102S	Uniform Guidance Compliance Audit Significant Matters	X	
KBA-103S	Summary and Evaluation of Noncompliance	X	X
KBA-104S	Evaluating and Communicating Deficiencies in Internal Control over Compliance	X	
KBA-301S	Determination of Materiality at the Major Program and Compliance Requirement Levels		
KBA-302S	Understanding the Entity's Program Environment		
KBA-303S	Inquiries of Management and Others within the Entity about the Risks of Fraud in a Uniform Guidance Compliance Audit		
KBA-400S	Identification of Applicable Compliance Requirements	X	
KBA-401S	Understanding Entity-Level Controls over Compliance		
KBA-402S	Understanding Compliance Requirement-Level Controls: Activities Allowed and Unallowed and Allowable Costs/Cost Principles		X

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-403S	Understanding Compliance Requirement-Level Controls: Cash Management		X
KBA-404S	[Not in Use]		
KBA-405S	Understanding Compliance Requirement-Level Controls: Eligibility		X
KBA-406S	Understanding Compliance Requirement-Level Controls: Equipment and Real Property Management		X
KBA-407S	Understanding Compliance Requirement-Level Controls: Matching, Level of Effort, and Earmarking		X
KBA-408S	Understanding Compliance Requirement-Level Controls: Period of Performance of Federal Funds		X
KBA-409S	Understanding Compliance Requirement-Level Controls: Procurement and Suspension and Debarment		X
KBA-410S	Understanding Compliance Requirement-Level Controls: Program Income		X
KBA-411S	[Not in Use]		
KBA-412S	Understanding Compliance Requirement-Level Controls: Reporting		X
KBA-413S	Understanding Compliance Requirement-Level Controls: Subrecipient Monitoring		X
KBA-414S	Understanding Compliance Requirement-Level Controls: Special Tests and Provisions		X
KBA-501S	Team Discussion of the Risks of Material Noncompliance		
KBA-502S	Summary of Assessments of Risks of Noncompliance	X	X
KBA-503S	Basis for Assessment of Inherent Risk of Noncompliance		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-902S	Uniform Guidance Compliance Audit Review and Approval Checklist		
KBA-903S	Uniform Guidance Compliance Audit Documentation Checklist		
AUDs	AUDIT PROGRAMS		
AUD-100S	Engagement-Level Tailoring Questions	X	
AUD-101S	Overall Audit Program: Uniform Guidance Audit of Federal Awards	X	
AUD-601S	Audit Program: Testing and Evaluating Internal Auditors' Work		
AUD-602S	Audit Program: Involvement of a Component Auditor		X
AUD-603S	Audit Program: Using the Work of an Auditor's Specialist		X
AUD-604S	Audit Program: Using the Work of a Management's Specialist		X
AUD-701S	Audit Program: Designing Tests of Controls over Compliance		
AUD-801S	Audit Program: Activities Allowed or Unallowed		X
AUD-802S	Audit Program: Allowable Costs and Cost Principles (States, Local and Tribal Governments)		X
AUD-803S	Audit Program: Allowable Costs and Cost Principles (Institutions of Higher Education)		X
AUD-804S	Audit Program: Allowable Costs and Cost Principles (Non-Profit Organizations)		X
AUD-805S	Audit Program: Cash Management		X

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AUD-806S	[Not in Use]		
AUD-807S	Audit Program: Eligibility		X
AUD-808S	Audit Program: Equipment and Real Property Management		X
AUD-809S	Audit Program: Matching, Level of Effort, Earmarking		X
AUD-810S	Audit Program: Period of Performance of Federal Funds		X
AUD-811S	Audit Program: Procurement and Suspension and Debarment		X
AUD-812S	Audit Program: Program Income		X
AUD-813S	[Not in Use]		
AUD-814S	Audit Program: Reporting		X
AUD-815S	Audit Program: Subrecipient Monitoring		X
AUD-816S	Audit Program: Special Tests and Provisions		X
AUD-817S	Audit Program: Schedule of Expenditures of Federal Awards		
AUD-901S	Audit Program: Subsequent Events		
AIDs	PRACTICE AIDs		
AID-401S	Understanding General Controls over Compliance for Information Technology		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AID-402S	Understanding Controls over Compliance Maintained by a Service Organization		X
AID-601S	Considering Reliance on the Work of Internal Auditors		
AID-701S	Audit Sampling Worksheet for Tests of Controls over Compliance		
AID-901S	Differences of Professional Opinion: Uniform Guidance Compliance Audit		

Additional Information for Associated Workpapers

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

Workpaper Requiring Association	What is it associated with?		
	Workpaper	Table/Question	Association Item (Custom Value)
KBA-502S Summary of Assessments of Risks of Noncompliance	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," these workpapers will be automatically selected and inserted for each major program when you next insert a Knowledge Coach workpaper.	
AUD-801S through AUD-816S	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," you can choose which major program to associate with these workpapers.	
KBA-402S through KBA-414S	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," you can choose which major program to associate with these workpapers.	
KBA-103S Summary and Evaluation of Noncompliance	KBA-101S Overall OMB Compliance Audit Strategy	Once major programs are listed in the table that answer the question "List the major programs or cluster of programs to be included in the scope of the compliance audit," you can choose which major program to associate with these workpapers.	
AID-402S Understanding Controls over Compliance Maintained by a Service Organization (Custom)	AUD-100S Tailoring Question Workpaper	Does the entity use service organizations for federal program transactions? Is "Yes" Shows the "Has the auditor adequately documented our consideration of service organizations used for federal program transactions in the financial statement audit workpapers? Is "No" Shows the "Document the service organizations used by the entity for federal program transactions." table in KBA-101S Overall OMB Compliance Audit Strategy.	
	KBA-101S Overall OMB Compliance Audit Strategy	Document the service organizations used by the entity for federal program transactions.	Service Organization
AUD-602S Audit Program: Component Auditor Involvement (Custom)	AUD-100S Tailoring Question Workpaper	Are any of the applicable compliance requirement types of any of the major programs expected to be audited by component (other independent) auditors? Is "Yes" Shows the "Document the compliance requirement types that will be audited by component (other independent) auditors." table in KBA-101S Overall OMB Compliance Audit Strategy.	
	KBA-101S Overall OMB Compliance Audit Strategy	Document the compliance requirement types that will be audited by component (other independent) auditors.	Audit Firm Name
AUD-603S Audit Program: Auditor's Specialist (Custom)	AUD-100S Tailoring Question Workpaper	Does the auditor intend to use a specialist on our audit? Is "Yes" Shows the "Has the auditor adequately documented consideration of the use of a specialist for federal program transactions in the financial statement audit workpapers? Is "No" Shows the "Document the expected use of a specialist(s) on our audit." table in KBA-101S Overall OMB Compliance Audit Strategy.	
	KBA-101S Overall OMB Compliance Audit Strategy	Document the expected use of a specialist(s) on our audit. Then select Auditor's Specialist from the Type of Specialist Column	Specialist Firm Name
AUD-604S Audit Program: Management's Specialist (Custom)	AUD-100S Tailoring Question Workpaper	Does the auditor intend to use a specialist on our audit? Is "Yes" Shows the "Has the auditor adequately documented consideration of the use of a specialist for federal program transactions in the financial statement audit workpapers? Is "No" Shows the "Document the expected use of a specialist(s) on our audit." table in KBA-101S Overall OMB Compliance Audit Strategy.	

<i>Workpaper Requiring Association</i>	<i>What is it associated with?</i>		
	<i>Workpaper</i>	<i>Table/Question</i>	<i>Association Item (Custom Value)</i>
	KBA-101S Overall OMB Compliance Audit Strategy	Document the expected use of a specialist(s) on our audit. Then select Management's Specialist from the KBA-101S Overall OMB Compliance Audit Strategy.	Specialist Firm Name