

2021 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 *2021 Knowledge-Based™ Nontraditional Engagements* reflects current accounting authoritative literature including AICPA Auditing Standards Board (ASB) Statements on Standards for Attestation Engagements (SSAEs), *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*. This edition of the tools has been updated to provide guidance to practitioners who choose to implement SSAE-21, *Direct Examinations*, early (SSAE-21 is effective for reports dated on or after June 15, 2022 with early implementation allowed) (see note below) and incorporates guidance from the AICPA Guide, *Reporting on an Examination of Controls Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy in a Production, Manufacturing, or Distribution System (SOC for Supply Chain)*, for practitioners performing SOC for Supply Chain examinations. The 2021 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.

The 2021 edition of *Knowledge-Based Nontraditional Engagements* includes the following updates:

Knowledge-Based Attestation Documents (KBAs):

Title	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						
Exam, Review	Modified	Updated instructions to incorporate AT-C Section 206	Procedures	New or Revised Guidance	SSAE-21, Direct Examinations	
KBA-200 Entity/Engagement Information and Background						
Exam, AUP, Review	Added	Added new practice point as follows: Practice Alert: In September 2020, the AICPA Auditing Standards Board (ASB) issued Statement on Standards for Attestation Engagements (SSAE) No. 21, <i>Direct Examination Engagements</i> . SSAE No. 21 creates AT-C Section 206, <i>Direct Examination Engagements</i> and renames AT-C Section 205, <i>Assertion-Based Examinations</i> . Assertion-based examination	Instructions	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
		<p>engagement are engagements in which the practitioner obtains reasonable assurance by obtaining sufficient appropriate evidence about the responsible party's measurement or evaluation of the underlying subject matter against criteria in order to be able to draw reasonable conclusions on which to base the practitioner's opinion about whether the subject matter is in accordance with (or based on) the criteria or the responsible party's assertion is fairly stated, in all material respects. Direct examination engagements are engagements where the practitioner obtains reasonable assurance by measuring or evaluating, the underlying subject matter against the criteria and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of that measurement or evaluation. In a direct examination engagement, the responsible party does not provide an assertion.</p> <p>SSAE No. 21 is effective for assertion-based examination reports dated on or after June 15, 2022 with early implementation permitted. This toolset provides the tools needed for both those who are early implementing and those who are not yet implementing.</p>				
Exam, AUP, Review, Consulting	Modified	<p>Updated step 6 which now reads as follows:</p> <p>Description of the (Underlying) Subject Matter:</p>	Procedures	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	Step will retain on roll forward using default settings
Exam, AUP, Review, Consulting	Modify	<p>Added new row in first table as follows:</p> <p>"Date of or period covered by the Subject Matter"</p>				
Exam, AUP, Review, Consulting	New	<p>New flow of the following Entity Table items in most KC workpapers:</p> <p>Subject Matter</p> <p>Date or Period Covered</p> <p>These will now flow from the first table in KBA-200 to all other KC Workpapers that include the Entity Table.</p>				Please note on Roll Forward that the Entity table in other KC workpapers will be updated to match what the user has documented in this table in KBA-200. This will allow the user to only have to answer this one time instead of in each KC workpaper.
Exam	New	<p>New step in first table as follows:</p> <p>Engagement Type (SSAE-21) (Assertion-Based Examination, Direct Examination):</p> <p>Practice Point: If applying SSAE-21 indicated whether assertion-based or direct-examination engagement.</p>	Procedures	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
		This step will show/hide based on new SSAE-21 TQ in ATT-100. Please review KCO-003 for further information.				
KBA-201 Attestation Client/Engagement Acceptance Form						
Exam, AUP, Review	Modified	Modified instructions to provide guidance to practitioners who are implementing SSAE-21	Instructions	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	Minor wording changes				
KBA-901 Engagement Review and Approval Checklist						
Exam, Review, AUP	Added	Under Section I: Detailed Practitioner Review, added step 12, which reads as follows: When applying SSAE-21, any noncompliance with relevant ethical requirements was properly addressed. This step will show/hide based on New TQ in ATT-100 regarding SSAE-21, please review KCO-003 for further information.	Procedures	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
KBA-902 Attestation Engagement Documentation Checklist						
Exam, Review, AUP	Modified	Modified step 6, which now reads as follows: For all engagements, except direct-examination engagements under SSAE-21, we obtained a written assertion from the responsible party and included it in the attest documentation.	Procedures	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	

Attestation Programs (ATTs):

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
ATT-100 Overall Engagement-Level Tailoring Questions						
Exam	Added	New TQ, "Is the auditor implementing SSAE-21?".	TQ Table	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		Please review KCO-003 Answer Effects for the Engagement Level Tailoring Questions Workpaper for insight into the show/hide for this new TQ.				
AUP						
ATT-101 Overall Attestation Program through ATT-116 Overall Attestation Program: Examination-Level Engagement on Cybersecurity Risk Management Program						
Exam, AUP, Review	Deleted	Deleted steps that were only applicable when the practitioner was not yet implementing the 2018 revision of the Yellow Book.	Procedures	New or Revised Guidance	Government Auditing Standards – 2018 Revision	
ATT-101 Overall Attestation Program: Examination-Level Engagement (Prior to Implementing SSAE-21), ATT-104 Overall Attestation Program: Examination-Level Engagement on Prospective Financial Statements (Prior to Implementing SSAE-21), ATT-107 Overall Attestation Program: Examination-Level Engagement on Pro Forma Financial Information (Prior to Implementing SSAE-21), ATT-110 Overall Attestation Program: Examination-Level Engagement on an Entity’s Compliance With Specified Requirements (Prior to Implementing SSAE-21), ATT-114 Overall Attestation Program: Examination-Level Engagement on Sustainability Information (Prior to Implementing SSAE-21), ATT-116 Overall Attestation Program: Examination-Level Engagement on Cybersecurity Risk Management Program (Prior to Implementation SSAE-21)						
Exam	Added	<p>New Practice Points:</p> <p>Practice Alert: In August 2020, the AICPA issued a nonauthoritative guidance, <i>Materiality Considerations for Attestation Engagements involving Aspects of Subject Matters that Cannot be Quantitatively Measured</i>. The nonauthoritative guidance can assist preparers in considering qualitative aspects of materiality for subject matter that cannot be measured quantitatively.</p> <p>Practice Alert: In September 2020, the AICPA Auditing Standards Board (ASB) issued Statement on Standards for Attestation Engagements (SSAE) No. 21, <i>Direct Examination Engagements</i>. SSAE No. 21 creates AT-C Section 206, <i>Direct Examination Engagements</i> and renames AT-C Section 205, <i>Assertion-Based Examinations</i>. Assertion-based examination engagement are engagements in which the practitioner obtains reasonable assurance by obtaining sufficient appropriate evidence about the responsible party’s measurement or evaluation of the underlying subject matter against criteria in order to be able to draw reasonable conclusions on which to base the practitioner’s opinion about whether the subject matter is in accordance with (or based on) the criteria or the responsible party’s assertion is fairly stated, in all material respects. Direct examination engagements are engagements where the practitioner obtains reasonable assurance by measuring or evaluating, the underlying subject matter against the criteria and</p>	Instructions	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of that measurement or evaluation. In a direct examination engagement, the responsible party does not provide an assertion. SSAE No. 21 is effective for assertion-based examination reports dated on or after June 15, 2022 with early implementation permitted. This toolset provides the tools needed for both those who are early implementing and those who are not yet implementing.				
ATT-101A Overall Attestation Program: Assertion-Based Examination-Level Engagement (In Accordance with SSAE—21)						
Exam	Added	Added workpaper Overall Attestation Program: Assertion-Based Examination-Level Engagement (In Accordance with SSAE-21)	Workpaper	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-101B Overall Attestation Program: Direct-Examination Engagement						
Exam	Added	Added workpaper Overall Attestation Program: Direct-Examination Engagement	Workpaper	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-102 Overall Attestation Program: Review-Level Engagement						
Review	Modified	Added practice alert regarding SSAE-22	Purpose	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Modified two steps under “Additional Considerations for Engagements Performed in Accordance with Governmental Auditing Standards” to remove “material abuse” language.	Procedures	New or Revised Guidance		Steps will reset on roll forward due to content changes.
ATT-103 Overall Attestation Program: Agreed-Upon Procedures Engagement						
AUP	Modified	Modified two steps under “Additional Considerations for Engagements Performed in Accordance with Governmental Auditing Standards” to remove “material abuse” language.	Procedures	New or Revised Guidance		Steps will reset on roll forward due to content changes.
ATT-104A Overall Attestation Program: Assertion-Based Examination-Level Engagements on Prospective Financial Statements (In Accordance with SSAE-21)						
Exam	Added	Added workpaper Overall Attestation Program: Assertion-Based Examination-Level Engagement on Prospective Financial Statements (In Accordance with SSAE-21)	Workpaper	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-105 Overall Attestation Program: Examination-Level Engagement on Supply Chain (Prior to Implementing SSAE-21)						

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Exam	Added	Added workpaper Overall Attestation Program: Examination-Level Engagement on Supply Chain (Prior to Implementing SSAE-21)	Workpaper	New or Revised Guidance	AICPA Guide, <i>Reporting on an Examination of Controls Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy in a Production, Manufacturing, or Distribution System (SOC for Supply Chain)</i>	
ATT-106 Overall Attestation Program: Agreed-Upon Procedures Engagement on Prospective Financial Statements						
AUP	Modified	Modified two steps under “Additional Considerations for Engagements Performed in Accordance with Governmental Auditing Standards” to remove “material abuse” language.	Procedures	New or Revised Guidance		Steps will reset on roll forward due to content changes.
ATT-107A Overall Attestation Program: Assertion-Based Examination-Level Engagement on Pro Forma Financial Information (In Accordance with SSAE-21)						
Exam	Added	Added workpaper Overall Attestation Program: Assertion-Based Examination-Level Engagement on Pro Forma Financial Information (In Accordance with SSAE-21)	Workpaper	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-108 Overall Attestation Program: Review-Level Engagement on Pro Forma Financial Information						
Review	Modified	Added practice alert regarding SSAE-22	Purpose	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Modified two steps under “Additional Considerations for Engagements Performed in Accordance with Governmental Auditing Standards” to remove “material abuse” language.	Procedures	New or Revised Guidance		Steps will reset on roll forward due to content changes.
ATT-110A Overall Attestation Program: Assertion-Based Examination-Level Engagement on an Entity’s Compliance with Specified Requirements (In Accordance with SSAE-21)						

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Exam	Added	Added workpaper Overall Attestation Program: Assertion-Based Examination-Level Engagement on an Entity's Compliance with Specified Requirements (In Accordance with SSAE-21)	Workpaper	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-111 Overall Attestation Program: Agreed-Upon Procedures Engagement on an Entity's Compliance with Specified Requirements						
AUP	Modified	Modified two steps under "Additional Considerations for Engagements Performed in Accordance with Governmental Auditing Standards" to remove "material abuse" language.	Procedures	New or Revised Guidance		Steps will reset on roll forward due to content changes.
ATT-112A Overall Attestation Program: Assertion-Based Examination-Level Engagement on Management's Discussion and Analysis (In Accordance with SSAE-21)						
Exam	Added	Added workpaper Overall Attestation Program: Assertion-Based Examination-Level Engagement on Management's Discussion and Analysis (In Accordance with SSAE-21)	Workpaper	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-115 Overall Attestation Program: Review-Level Engagement of Sustainability Information						
Review	Modified	Added practice alert regarding SSAE-22	Purpose	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Modified two steps under "Additional Considerations for Engagements Performed in Accordance with Governmental Auditing Standards" to remove "material abuse" language.	Procedures	New or Revised Guidance		Steps will reset on roll forward due to content changes.
ATT-301 Understanding the (Underlying) Subject Matter						
Exam	Deleted	Deleted Section I: Entity Information as duplicative of KBA-200.	Instructions, Procedures	Workflow Improvements		
ATT-401 Understanding Entity-Level Controls						
Exam	Modify	Modified descriptions of the five components of internal controls	Tables	Enhancement		
Exam	Added	Added notes regarding application of AT-C Section 206	Procedures	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-402 Understanding General Controls For Information Technology						

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Exam	Added	Added notes regarding application of AT-C Section 206	Procedures	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
Exam	Added	<p>Practice Point regarding IT risks as follows:</p> <p>Practice Point: Risks related to IT include (not all inclusive):</p> <ul style="list-style-type: none"> • Whether the information technology system has the capability and is appropriately configured to process large volumes of data; • Complex calculations in applying a method. When diverse systems are required to process complex transactions, regular reconciliations between systems are made, in particular when the systems do not have automated interfaces or may be subject to manual intervention; • Whether the design and calibration of models and calculations within the system are periodically evaluated; • The complete and accurate extraction of data need for calculations, including accounting estimates, from the entity's records or from external information sources; • Data, including the complete and accurate flow of data through the entity's information system, the appropriateness of any modification to the data used in making calculations, including accounting estimates, and the maintenance of the integrity and security of the data; • The processing or recording of data obtained from external information sources; • Whether management has controls around access, change and maintenance of individual models and systems to maintain a strong audit trail of accredited versions of models and systems to prevent unauthorized access or amendments to those models and systems; and • Whether there are appropriate controls over the transfer of information related calculations, including accounting estimates, into the general ledger, including appropriate controls over journal entries. 	Procedures			
ATT-403 Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts						
Exam	Modify	Modified list of subprocesses to remove references to ASC Topic 606	Tables			Subprocesses will retain on roll forward using default settings.
ATT-409 Understanding Activity Level Controls: Treasury						
Exam	Modify	Modified step under subprocess "Purchases and Sales of Investments and Derivatives" as follows:				

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		Impairments in the fair value of investments are accounted for in accordance with the applicable financial reporting framework				
ATT-412 Evaluation of Management's Description of the Entity's Cybersecurity Risk Management Program						
Exam	Modify	<p>Modified step 2 which now reads as follows:</p> <ol style="list-style-type: none"> 1. Read the entity's annual report, financial statements, public websites or similar documentation to understand: <ol style="list-style-type: none"> a. The nature of the entity's operations and the goods or services offered to its customers; b. The entity's network environment and the information and systems the entity uses when interacting with customers; and c. Other matters related to cybersecurity affecting financial reporting. 	Procedures	Enhancement		Step will retain on roll forward using default settings.
Exam	Modify	<p>Modified step 7 which now reads as follows:</p> <ol style="list-style-type: none"> 2. Read documents (such as board or management committee minutes, organization charts, and cybersecurity communications) to understand the entity's cybersecurity risk governance structure and processes, including: <ol style="list-style-type: none"> a. The involvement of board and management members; b. The organizational structure to support the entity's cybersecurity risk management program; c. The types of threat and vulnerability assessments the entity performs (both internal and external); and d. The types and frequency of cybersecurity communications made to executive management and others. 	Procedures	Enhancement		Step will retain on roll forward using default settings.
Exam	Modify	Modified step 8 which now reads as follows:	Procedures	Enhancement		Step will retain on roll forward using default settings.

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		Read documents and interview management about the entity's cybersecurity awareness and training programs, communication of code of conduct, employee handbooks, information security policies, incident notification procedures, and other available documentation to understand the entity's processes for communicating responsibilities for cybersecurity and other related matters to entity personnel.				
ATT-413 Evaluation of Management's Description of the Entity's Supply Chain						
Exam	Added	Added workpaper Evaluation of Management's Description of the Entity's Supply Chain	Workpaper			
ATT-901 Attestation Program: Evaluating Subsequently Discovered Facts Existing at the Date of the Practitioner's Report						
Exam	Added	Added notes regarding application of AT-C Section 206	Procedures	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
ATT-902 Attestation Program: Subsequent Events						
Exam, AUP, Review	Modified	Minor wording changes including one new step as follows: We documented the name and title of individual(s) inquired of regarding subsequent events and the date of the inquiry in the comments column of this program or in a separate workpaper documenting the discussion.	Procedures			

Consulting Programs (CONs):

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
CON-104 Overall Engagement Program: Risk Assessment Engagement					
New	New steps related to Information Technology Systems: Incident response plans including ransomware and other cyber attacks Information security awareness training and phishing prevention exercises	Procedures			

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Cyber insurance. New step related to Fraud Risks: Logical security of systems and data.				

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

- **AIDs 101, 906-908, 911, 912, 914** Incorporated SSAE-21 for users who are implementing.
- **AID-101 Overall Examination or Review Engagement Strategy** updated for SSAE-21 with new Tailoring Question and procedures regarding Assertion-Based vs. Direct Examinations
- **AID-201** Updated for Ethics Interpretation, *Information System Services* (ET sec.1.295.145); some sections have been rearranged to better align with the organization of the Professional Code of Conduct.
- **AID 302 Inquiries of Management and Others Within the Entity About the Risks of Fraud and Noncompliance with Laws and Regulations** Updated floatie at end of form to state, “No Inconsistencies Noted” to improve understandability. This question will reset on roll forward.
- **AID-701 Sampling Worksheet for Tests of Controls** Added practice point and other guidance to improve usability.
- **AID-903 Report Preparation Checklist: Examination-Level Attestation Engagement (General) (Prior to Implementing SSAE-21)** Updated name to add “Prior to Implementing SSAE-21” and remove “abuse” from multiple steps.
- **NEW AID-903A Report Preparation Checklist: Examination-Level Attestation Engagement (General) (In Accordance with SSAE-21)**
- **AID-906 Report Preparation Checklist: Examination-Level Attestation Engagement on Prospective Financial Statements** Updated for new TQ, “Is the auditor implementing SSAE-21”, added step related to SSAE-21, and remove “abuse” from multiple steps.
- **AID-908 Report Preparation Checklist: Examination-Level Attestation Engagement on Pro Forma Financial Information** Updated for new TQ, “Is the auditor implementing SSAE-21”, added step related to SSAE-21, and remove “abuse” from multiple steps.
- **AID-911 Report Preparation Checklist: Examination-Level Compliance Attestation Engagement** Updated for new TQ, “Is the auditor implementing SSAE-21”, added step related to SSAE-21, and remove “abuse” from multiple steps.
- **AID-912 Report Preparation Checklist: Examination-Level Attestation Engagement on MD&A** Updated for new TQ, “Is the auditor implementing SSAE-21”, added step related to SSAE-21, and remove “abuse” from multiple steps.
- **AID-914 Report Preparation Checklist: Examination-Level Attestation Engagement on a Cybersecurity Risk Management Program** Updated for new TQ, “Is the auditor implementing SSAE-21”, added step related to SSAE-21, and remove “abuse” from multiple steps.

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

- **RPTs 1010 – 1018, 1030-1034** Added note regarding SSAE-21

- **RPTs 916-919, 975, 1007, 1005-1008, 1019-1027** Added practice alert regarding SSAE-22
- **RPTs 940-948, 970-974, 990-993, 1000-1004** Added footnote for SSAE-21
- **NEW RPT 901A Assertion-Based Examination Engagement: Unmodified Opinion on Subject Matter (General Use) (In Accordance with SSAE-21)**
- **NEW RPT-901B Direct Examination Engagement: Unmodified Opinion (Measure and Present)**
- **NEW RPT-901C Direct Examination Engagement: Unmodified Opinion (Evaluation)**
- **NEW RPT-902A Assertion-Based Examination Engagement: Unmodified Opinion on an Assertion (General Use) (In Accordance with SSAE-21)**
- **NEW RPT-903A Assertion-Based Examination Engagement: Unmodified Opinion on an Assertion but Opinion is Issued on the Subject Matter (General Use) (In Accordance with SSAE-21)**
- **NEW RPT-904A Assertion-Based Examination Engagement: Unmodified Opinion on Subject Matter That Is the Responsibility of a Party Other Than the Client—No Written Assertion (Restricted Use) (In Accordance with SSAE-21)**
- **NEW RPT-905A Assertion-Based Examination Engagement: Unmodified Opinion on Subject Matter—Criteria Available Only to Specified Parties (Restricted Use) (In Accordance with SSAE-21)**
- **NEW RPT-911A Assertion-Based Examination Engagement: Qualified Opinion on Subject Matter Due to Material Misstatement or Deviations from Criteria (General Use) (In Accordance with SSAE-21)**
- **NEW RPT-914A Assertion-Based Examination Engagement: Adverse Opinion on Subject Matter Due to Material Misstatement or Deviations from Criteria (General Use) (In Accordance with SSAE-21)**
- **NEW RPT-915A Assertion-Based Examination Engagement: Disclaimer of Opinion on Subject Matter Due to a Scope Limitation (General Use) (In Accordance with SSAE-21)**
- **NEW RPT-1040 Accountant’s Report for a SOC for Supply Chain Examination**

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

- **CORs 201, 204, 207, 208,** Added language regarding hosting, added language about SSAE-21
- **CORs 202, 203, 203A, 205, 205A, 206, 206A** Added language regarding hosting
- **COR-210** Updated
- **CORs 913, 913A, 914, 915** Added note regarding SSAE-21
- **Reindexed COR-914 Representation Letter: Examination-Level or Review-Level Engagement of Sustainability Information When Reporting On Assertion as COR-913A**
- **NEW COR 201A Engagement Letter: Direct Examination Attestation Engagement**
- **NEW COR-219 Agreement of Specified Parties: Agreed-Upon Procedures Engagement (Prior to Implementing SSAE-19)**
- **NEW COR-901A Representation Letter: Assertion-Based Examination-Level Engagement (In Accordance with SSAE-21)**
- **NEW COR-901B Representation Letter: Direct-Examination Engagement (In Accordance with SSAE-21)**
- **NEW COR-904A Representation Letter: Assertion-Based Examination of a Financial Forecast (In Accordance with SSAE-21)**
- **NEW COR-906A Representation Letter: Assertion-Based Examination of a Financial Projection (In Accordance with SSAE-21)**
- **NEW COR-908A Representation Letter: Pro Forma Financial Information (In Accordance with SSAE-21)**

- **NEW COR-909A Representation Letter: Compliance Assertion-Based Examination Engagement (In Accordance with SSAE-21)**
- **NEW COR-911A Representation Letter: Assertion-Based Examination-Level MD&A Attestation Engagement (In Accordance with SSAE-21)**
- **NEW COR-914 Representation Letter: Examination-Level Engagement on Supply Chain (Prior to Implementing SSAE-21)**
- **NEW COR-916A Representation Letter: Engaging Party Assertion-Based Examination (In Accordance with SSAE-21)**
- **NEW COR-916B Representation Letter: Direct Examination Engaging Party is not Responsible Party (In Accordance with SSAE-21)**

Resource Documents (RESs)

- **RESs 001** Updated as needed
- **RES-002** Updated as needed.
- **RESs 004, 019** Added guidance to improve usability.
- **RES- 009** Updated consistent with related ATT.
- **RES-022** Updated for Supply Chain
- **NEW RES-023 Examination-Level Engagement On Supply Chain: Illustrative Description Criteria**
- **NEW RES-024 Illustrative Management's Assertion in a SOC for Supply Chain Examination**

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:

- SSAE-21, *Direct Examinations*, early (SSAE-21 is effective for reports dated on or after June 15, 2022 with early implementation allowed) and incorporates guidance from the AICPA Guide, *Reporting on an Examination of Controls Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy in a Production, Manufacturing, or Distribution System (SOC for Supply Chain)*, for practitioners performing SOC for Supply Chain examinations;
- AICPA Auditing Standards Board (ASB) Statements on Standards for Attestation Engagements (SSAE) No. 20, *Attestation Standards: Amendments to the Description of the Concept of Materiality*;
- QC Section 10, *A Firm's System of Quality Control*;
- Revised AICPA Code of Professional Conduct (Code), including the provisions of ET Section 1.295, *Nonattest Services*; and
- 2018 Revision of *Government Auditing Standards* (GAGAS, or the Yellow Book)

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>
KBA s	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 in Exam and Review Packages
KBA-201	Attestation Client/Engagement Acceptance Form	
KBA-501	Risk Assessment and Attest Program: Examination-Level Engagement	X
KBA-502	Attest Program: Review-Level Engagement	X
KBA-901	Engagement Review and Approval Checklist	
KBA-902	Attestation Engagement Documentation Checklist	
ATT s	ATTESTATION PROGRAMS	
ATT-100	Engagement-Level Tailoring Questions	X

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-101	Overall Attestation Program: Examination-Level Engagement	
ATT-101A	Overall Attestation Program: Assertion-Based Examination-Level Engagement (in Accordance with SSAE-21)	
ATT-101B	Overall Attestation Program: Direct-Examination 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-104A	Overall Attestation Program: Assertion-based Examination-Level Engagement on Prospective Financial Statements (in Accordance with SSAE-21)	
ATT-105	Overall Attestation Program: Examination-Level Engagement on Supply Chain (Prior to Implementing SSAE-21)	
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-107A	Overall Attestation Program: Assertion-based Examination-Level Attestation Engagement on Pro Forma Financial Information (in Accordance with SSAE-21)	
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	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-110A	Overall Attestation Program: Examination-Level Engagement on an Entity's Compliance with Specified Requirements (in Accordance with SSAE-21)	
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-112A	Overall Attestation Program: Assertion-based Examination-Level Engagement on Management's Discussion and Analysis (in Accordance with SSAE-21)	
ATT-113	Overall Attestation Program: Review-Level Engagement on Management's Discussion and Analysis	
ATT-114	Overall Attestation Program: Examination-Level Engagement on Sustainability Information	
ATT-115	Overall Attestation Program: Review-Level Engagement on Sustainability Information	
ATT-116	Overall Attestation Program: Examination Level Engagement on Cyber Security Risk Management Program	
ATT-301	Understanding the Subject Matter	
ATT-401	Understanding Entity-Level Controls: Complex 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	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-407	Understanding Activity-Level Controls: Accounts Payable and Cash Disbursements	
ATT-408	Understanding Activity-Level Controls: Payroll and Other Liabilities	
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	
ATT-412	Evaluation of Management’s Description of the Entity’s Cybersecurity Risk Management Program	
ATT-413	Evaluation of Management’s Description of the Entity’s Supply Chain	
ATT-902	Attestation Program: Subsequent Events	
CONs	CONSULTING PROGRAMS	
CON-100	Engagement-Level Tailoring Questions	X
CON-101	Overall Engagement Program: Due Diligence Engagement – Buyer’s Assistance	
CON-102	Overall Engagement Program: Due Diligence Engagement – Seller’s Assistance	
CON-103	Findings Summary: Consulting Engagement	X
CON-104	Overall Engagement Program: Risk Assessment Engagement	
CON-106	Overall Engagement Program: ElderCare Services Engagement	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
AIDs	PRACTICE AIDs	
AID-101	Overall Examination or Review Engagement Strategy	X in Exam and Review Packages
AID-201	Nonattest Services Independence Checklist	
AID-302	Inquiries of Management and Others within the Entity about the Risks of Fraud and Noncompliance with Laws and Regulations	
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-802	SWOT Analysis Worksheet: Risk Assessment Engagements	
AID-901	Differences of Professional Opinion	