

2018 SINGLE AUDIT 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 Single Audit** has 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 2018 OMB Compliance Supplement. The 2018 edition of Knowledge-Based Single Audits is current through AICPA Statement on Auditing Standards (SAS) No. 133, *Auditor Involvement with Exempt Offering Documents*, the revised AICPA Code of Professional Conduct (Code); ET Section 1.295, *Nonattest Services; Government Auditing Standards*, December 2011 Revision; and the 2018 OMB Compliance Supplement. The 2018 tools include links to detailed analysis related to the steps and processes discussed in the workpapers Also included is guidance on the 2018 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 2018 edition of *Knowledge-Based Single Audit* includes the following updates:

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					
Added	Under “Audit Coverage” added to step 3: Have we determined that we will be able to obtain sufficient appropriate audit evidence through our work (i.e., the group engagement team’s work) or through the use of the component auditor’s work to act as the auditor of the group financial statements?	Procedure Step	Clarification		
Modified	Under “Use of Other Information”, modified step 5 to read as follows: If “Yes,” has the auditor prepared documentation to address potential independence considerations in accordance with ET Section 1.295, Nonattest Services, of the AICPA Code of Professional Conduct and in accordance with GAGAS (par. 3.59), and documented	Table	Clarification		Step will retain is user selects to keep in roll forward settings.

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
	our discussion with management regarding the services to be performed and potential independence concerns, if applicable? The auditor may use <i>AID-201S Nonattest Services Independence Checklist</i> to document these independence considerations.				
Modified	Under “Factors that Will Determine the focus of the Audit Team’s Efforts”, modified step 4 which now reads as follows: The following represents the selection of the engagement team (i.e., individual with appropriate knowledge, competency, and skills) and the assignment of compliance audit work to team members:	Table	Clarification		Step will retain is user selects to keep in roll forward settings.
KBA-102S Uniform Guidance Compliance Audit Significant Matters					
Modified	Minor wording changes throughout.	Purpose; Instructions	Clarification		
KBA-302S Understanding the Entity’s Federal Program Environment: Complex Entities and KBA-302N Understanding the Entity’s Federal Program Environment: Noncomplex Entities					
Modified	Under “Fraud Risk Factors and Noncompliance with Laws and Regulations”, added a discussion about money laundering.	Text	Enhancement		
KBA-401S Understanding Entity-Level Controls Over Compliance: Complex Entities					
Modified	Instructions modified to enhance discussion of control objectives, compensating controls, and changes in controls from previous year.	Instructions	Clarification		
Modified	Modified Tables by modifying column headers, rearranging columns, and replacing referencing to “adequately reduce the risks of material noncompliance” with “operating effectively”.	Instructions; Table	Improved Workflow		All columns will retain on roll forward if the user selects to keep workpaper on roll forward, except column 10 which is a new column.
KBA-401N Understanding Entity-Level Controls Over Compliance Noncomplex Entities					
Modified	Instructions modified to enhance discussion of control objectives, compensating controls, and changes in controls from previous year.	Instructions	Clarification		
KBA-402S Understanding Compliance Requirement-Level Controls: Activities Allowed and Unallowed and Allowable Costs/Cost Principles through KBA-414S Understanding Compliance Requirement-Level Controls: Special Tests and Provisions					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modified	Modified instructions to emphasize the relationship between compliance requirement-level controls and entity-level controls over compliance.	Instructions	Clarification		
Modified	Modified Table in Steps 4, 5, and 6 “Determine What Can Go Wrong, and Identify and Evaluate Controls that Address what Can Go Wrong at the Assertion Level” by modifying column headers, rearranging columns, replacing referencing to “adequately reduce the risks of material noncompliance” with “operating effectively”, and adding a column to document if compensating controls are selected for operating effectiveness.	Instructions; Table	Improved Workflow		Columns 1-7, 9, 12-15 will retain on roll forward if user selects to keep workpaper on roll forward
KBA-502S Summary of Assessments of Risks of Noncompliance					
Modified	Minor wording changes to improve readability; added additional verbiage about professional judgment.	Instructions	Clarification		
KBA-901S Schedule of Expenditures of Federal Awards Presentation and Disclosure Checklist					
Modified	Added practice points throughout to provide practical guidance in completing the program.	Procedure Steps	Enhancement		
Modified	Added step 2d to address reporting packages delayed by hurricanes Harvey, Irma or Maria: Does the SEFA include footnotes that: ...When management believes the effects of hurricanes Harvey, Irma, or Maria caused the reporting package to be submitted after the due date, describe the facts and circumstances?	Procedure Steps	New or Revised Guidance	2018 <i>Compliance Supplement</i>	
KBA-902S Uniform Guidance Compliance Audit Review and Approval Checklist					
Modified	Under “Detailed Auditor Review”, modified step 11 to read as follows: We have communicated audit findings and other matters to management and those charged with governance, management, and other parties, such as regulatory bodies, in accordance with professional standards.	Procedure Steps	Clarification		Step will retain on roll forward using default settings.

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					
Added	Added a comment box at the end of the document for user to document any information you want to capture related to tailoring.	End of Document	N		
AUD-101S Overall Audit Program: Uniform Guidance Audit of Federal Awards					
Modified	Minor wording changes throughout				
Modified	Modified instructions to remove redundant information	Instructions	Improve workflow		
Modified	Added practice points throughout to provide practical guidance in completing the program.	Procedure Steps	Enhancement		
Modified	Under “Risk Assessment Procedures: Evaluating the Design of Internal Controls over Compliance”, modified Step 36 for better understanding: Obtain an understanding of the design and implementation of the entity’s controls and evaluate whether the entity’s controls sufficiently address identified risks of noncompliance due to fraud and the risk of management override of other controls.	Procedures Steps	Clarification		Step will reset on roll forward due to content changes.
Added	Under “Designing Audit Procedures in Response to Assessed Risks”, added step 46 regarding reliability of information produced by management: We evaluated the reliability of the information produced by management and others that has been provided for our use in performing audit procedures.	Procedures Steps	Improved Workflow		
Modified	Under “Evaluating, Concluding, and Reporting Procedures”, modified step 75 to emphasize accumulation of misstatements and other findings: Ensure that noncompliance, questioned costs, and other findings have been accumulated and communicated to management in a timely manner and management’s responses and corrective action plan have been obtained.	Procedures Steps	Clarification		Step will retain on roll forward using default settings.
AUD-601S Audit Program: Testing and Evaluating Internal Auditor’s Work					

Modified/ Added	Under Section I “Using the Work of the Internal Audit Function in Obtaining Audit Evidence”, modified step 5 and added step 6 to more clearly address reperformance of work performed by internal audit: 1. 5. We reperformed some of the body of work performed by internal audit by performing procedures, such as: <ul style="list-style-type: none"> a. Examining controls, transactions, or balances and supporting documentation that the internal auditors examined; or b. Examining similar controls, transactions, or balances and supporting documentation not actually examined by the internal auditors. 2. 6. We performed additional procedures on the work performed by internal audit sufficient to determine whether the work was adequate for the purpose of the engagement. Additional procedures may include the following: <ul style="list-style-type: none"> • Making inquiries of appropriate individuals within the internal audit function. • Observing procedures performed by the internal audit function. • Reviewing the internal audit function’s work program and working papers. 	Procedures Steps	Clarification		Step 5 will reset on roll forward due to content changes. Step 6 is a new step.
AUD-602S Audit Program: Involvement of a Component Auditor					
Modified	Added practice alert regarding proposed guidance that may impact component auditors.	Purpose	Proposed Guidance	Proposed SAS: <i>Omnibus Statement Auditing Standards, 2018</i>	
Modified	Modified instructions to clarify objectives of the auditor as it relates to group financial statements.	Instructions	Clarification		
Modified	Added practice points throughout to provide practical guidance in completing the program.	Procedure Steps	Enhancement		

Modified	<p>Under “Communications with the Component Auditor”, added subpoint m to step 5: A request that the component auditor identify the financial information of the component on which the component auditor is reporting.</p>	Procedures	Improved Workflow		
Modified	<p>Under “Procedures Performed for Involvement of a Component Auditor”, modified the options in step 8 to include evaluation of independence requirements and other matters such as competence or whether the audit has been performed in accordance with the Government Auditing Standards:</p> <p>When determining whether to use the work of a component auditor and whether to make reference to the component auditor, we evaluated the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Whether there are differences in the financial reporting framework applied in preparing the component and group financial statements. <input type="checkbox"/> Whether the audit of the component financial statements will be completed in time to meet the group reporting schedule. <input type="checkbox"/> Whether there are differences in the auditing and other standards applied by the component auditor and those applied in the audit of group financial statements. <input type="checkbox"/> Whether it is impracticable for the group engagement team to be involved in the work of a component auditor. <input type="checkbox"/> Whether the component auditor meets the independence requirements that are relevant to the group audit. <input type="checkbox"/> Whether we have any other serious concerns about other matters (e.g., competence of component auditor or whether the audit has been performed in accordance with the Government Auditing Standards). 	Procedures	Improved Workflow		Step will retain on roll forward if user selects to keep in roll forward settings.

Modified	Under “Procedures Performed for Involvement of a Component Auditor”, modified step 9 to emphasize reports on a different period-end: If the component prepares financial statements using a different financial reporting framework or reports on a different period-end than that used by the group, we have evaluated following:	Procedures	Improved Workflow		Step will retain on roll forward if user selects to keep in roll forward settings.
Modified	Under “Procedures Performed for Involvement of a Component Auditor”, modified the options in step 10 to include reading the financial statements and the report of the component auditor: We performed the following procedures to supervise, and review the work performed by, the component auditor: <input type="checkbox"/> Read the financial statements of the component and the report of the component auditor thereon. <input type="checkbox"/> Review of audit documentation of the component auditor. <input type="checkbox"/> Review of summary memo and other concluding documents of the component auditor. <input type="checkbox"/> Meetings with team members to discuss the significant matters, findings, and conclusions of the component auditor.	Procedures	Clarification		Step will reset on roll forward due to content changes.
AUD-603S Audit Program: Using the Work of an Auditor’s Specialist					
Modified	Added practice points throughout to provide practical guidance in completing the program.	Procedure Steps	Enhancement		
Modified	Under “Agreement with the Auditor’s Specialist”, modified step 4 as follows: The following describes our understanding of the nature, scope, and objectives of the work performed or to be performed by the specialist, as well as, complexity and nature of the matter to which specialist will perform work, including the risk of noncompliance related to the matter and the procedures we performed to gain that understanding:	Procedures	Clarification		Step will reset on roll forward due to content changes.
AUD-604S Audit Program: Using the Work of a Management’s Specialist					
Modified	Modified instructions to better instruct the auditor on when the form is to be used.	Instructions	Clarification		

Modified	Added practice points throughout to provide practical guidance in completing the program.	Procedure Steps	Enhancement		
AUD-701S Audit Program: Designing Tests of Controls Over Compliance					
Modified	Minor wording changes, enhanced instructions and rearranged steps for better work flow.	Throughout	Improved Workflow		
Added	Under “Selection of Control Activities”, added step 1 to further highlight the relationship with entity level controls: We have considered the results of obtaining an understanding of entity level controls over compliance when identifying and selecting control activities for testing of operating effectiveness.	Procedure Steps	Clarification		
Added	Under “Nature of Tests of Controls”, added step 5 as follows: In selecting which internal controls to test for operating effectiveness, we have focused on key controls that address the risk of noncompliance (including the related risks of fraud, abuse and waste).	Procedure Steps	Enhancement		Step will reset on roll forward due to content changes.
Modified	Under “Reliance on Controls Performed at a Service Organization”, remove duplicative steps and replaced with a reference to <i>AID-402 Understanding Controls Maintained by a Service Organization</i> .	Procedure Steps	Improved Workflow		

Modified	<p>Under “Timing of Tests of Controls”, modified step 7(b) as follows:</p> <p>a. 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 risks at the compliance requirement 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; (6) The effectiveness of the control environment; and (7) Changes to the process or controls since interim testing. 	Procedure Steps	Enhancement		Step will reset on roll forward due to content changes.
Modified	<p>Under “Reliance on a Service Auditor’s Report on Controls Performed at a Service Organization” as follows:</p> <p>If the entity has engaged a service organization to perform some or all of the functions related to compliance with federal programs, we have completed the appropriate procedures related to the services of the service organization.</p>	Procedure Steps	Enhancement		Step will reset on roll forward due to content changes.
Added	<p>Under “Results” added the following step:</p> <p>We have documented the results of our procedures.</p>	Procedure Steps	Enhancement		
AUD-801S Audit Program: Activities Allowed or Unallowed through AUD-817S Audit Program: Schedule of Expenditures of Federal Awards					
Modified	Enhanced instructions and minor wording changes.	Throughout	Improved Workflow		

Modified	Under “Financial-Statement-Level Risks Summary”, added requirements regarding planned response to Management Override of Controls: Management override of internal controls. Planned response must incorporate: <ul style="list-style-type: none"> • We incorporated an element of unpredictability in designing further audit procedures as follows: [Describe] • We obtained an understanding of the process and related controls over journal entries and other adjustments. • We tested journal entries and other adjustments. • We reviewed significant accounting estimates for evidence of management bias. • We obtained an understanding of the entity’s rationale for significant and unusual transactions. 	Financial Statement Level Risks	Clarification		
AUD-811S Audit Program: Procurement and Suspension and Debarment					
Modify	Modified practice Alert regarding procurement methods under the Uniform Guidance for the changes under the National Defense Authorization Acts (NDAA) of 2017 and 2018.	Instructions	New or Revised Guidance	2018 <i>Compliance Supplement</i>	
Added	Added step 12g regarding timing of implementation of threshold changes: Threshold changes resulting from the National Defense Authorization Acts (NDAA) for 2017 and 2018 were properly documented and implemented at the appropriate times.	Program Steps	New or Revised Guidance	2018 <i>Compliance Supplement</i>	

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

- **RPTs 0903S – 0908S** Minor wording modifications consistent with changes to the examples in the AICPA Guide *Government Auditing Standards and Single Audits*
- **Reindexed: RPT-0909S Summary Schedule of Prior Audit Findings to RES-023S**
- **Reindexed: RPT-1910S Corrective Action Plan to RES-024S**

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

- **CORs 201AS, 201CS, 202AS, 202CS, 203S** Updated management’s responsibilities to include nonattest services, fraud, and accuracy and completeness; updated footnotes regarding nonattest services.

- **CORs 901S, 902S** Updated representations regarding nonattest services; added representation regarding the entity’s ability to continue as a going concern.

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

- **AID-201S Nonattest Services Independence Checklist** Added practice alerts regarding PEECs *Proposed Revised Interpretation: Information System Services (formerly Information Systems Design, Implementation or Integration)* and PEECs Independence Interpretation, *Hosting Services*; added factors to consider when assessing the skills, knowledge and experience of the individual designated to oversee the nonattest services; Added considerations regarding cybersecurity and hosting services.
- **AID-301S Single Audit Applicability and Major Program Determination Form** Updated for changes in clusters in the 2018 *Compliance Supplement*; Modified some column headers and instructions to improve usability.
- **AID-401S Understanding General Controls Over Compliance for Information Technology** Instructions modified to enhance discussion of control objectives, compensating controls, and changes in controls from previous year; Modified Tables by modifying column headers, rearranging columns, and replacing referencing to “adequately reduce the risks of material noncompliance” with “operating effectively”.
- **AID-402S Understanding Controls Over Compliance Maintained by a Service Organization** Modified throughout to improve usability
- **AID-602S Understanding and Preliminary Assessment of the Entity’s Internal Audit Function** Updated step 4 to emphasize quality control.
- **AIDs 701S, 801S** Minor wording changes to improve usability; updated consistent with AICPA Audit Guide: *Audit Sampling – Clarified*.
- **AID-702S Matrix of Compliance Requirements** updated for programs in the 2018 *Compliance Supplement*

Resource Documents (RESs)

- **RES-001S Knowledge-Based Audit Methodology Overview for Single Audits** modified and updated as appropriate.
- **RES-002S Index of Audit Programs, Forms, and Other Practice Aids** modified and updated as appropriate.
- **RESs 004S Audit Sampling Guidance for Tests of Controls Over Compliance, 005S Audit Sampling Guidance for Substantive Tests of Compliance** Minor wording changes to improve usability; updated consistent with AICPA Audit Guide: *Audit Sampling – Clarified*.
- **RES-007S Guidelines for Performing Effective Walkthroughs and Making Inquiries** modified and updated as appropriate.
- **RES-016S Control Objectives and Examples of “What Can Go Wrong” and Related Controls That Address What Can Go Wrong: Procurement and Suspension and Debarment** modified practice Alert regarding procurement methods under the Uniform Guidance for the changes under the National Defense Authorization Acts (NDAA) of 2017 and 2018.
- **Reindexed: RPT-0909S Summary Schedule of Prior Audit Findings to RES-023S**
- **Reindexed: RPT-1910S Corrective Action Plan to RES-024S**

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:

- Statement on Auditing Standards (SAS) No. 133, *Auditor Involvement with Exempt Offering Documents*;
- Government Auditing Standards;
- AICPA Code of Professional Conduct (Code); ET Section 1.295, *Nonattest Services*;
- 2018 OMB Compliance Supplement;
- 2018 Data Collection form and discussion of the Uniform Guidance;

- 2CFR200, the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (the Uniform Guidance);
- Provisions of the updated Committee of Sponsoring Organizations (COSO) 2013 update to *Internal Control —Integrated Framework*;
- Government Auditing Standards, December 2011 Revision (Yellow Book).

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: Complex Entities		
KBA-302N	Understanding the Entity's Program Environment: Noncomplex Entities		
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: Complex Entities		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-401N	Understanding Entity-Level Controls over Compliance: Noncomplex Entities		
KBA-402S	Understanding Compliance Requirement-Level Controls: Activities Allowed and Unallowed and Allowable Costs/Cost Principles		X
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		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-502S	Summary of Assessments of Risks of Noncompliance	X	X
KBA-503S	Basis for Assessment of Inherent Risk of Noncompliance		
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

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AUD-804S	Audit Program: Allowable Costs and Cost Principles (Non-Profit Organizations)		X
AUD-805S	Audit Program: Cash Management		X
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		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AIDs	PRACTICE AIDs		
AID-401S	Understanding General Controls over Compliance for Information Technology		
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	Differencing 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 Ctrl's: Service Org (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