

2019 PREPARATIONS, COMPILATIONS AND REVIEWS OF NOT-FOR-PROFIT ENTITIES TITLES 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, a program to update the engagement 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 Preparations, Compilations, and Reviews of Construction Contractors and Related Entities tools** have been updated to take into account the latest literature, standards, and guidance applicable to preparation, compilation, and review engagements. The 2019 tools include links to detailed analysis related to the steps and processes discussed in the workpapers. Also included is a revised financial statement disclosures checklist that provides a centralized resource of the required and recommended U.S. GAAP disclosures and key presentation items currently in effect, using the style referencing under the FASB Accounting Standards Codification.

The tools in this edition of *Knowledge-Based Preparations, Compilations, and Reviews of Construction Contractors and Related Entities* are current through Statement on Standards for Accounting and Review Services No. 24 (SSARS-24), *Omnibus Statement on Standards for Accounting and Review Services - 2018*; and the AICPA Guide *Preparation, Compilation and Review Engagements*. This update is current through FASB Accounting Standards Codification as of September 30, 2019, through Accounting Standards Update No. 2019-07.

Preparation Programs (PRPs):

- Modified where applicable with new practice points, practice alerts, and updated references.

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|---|---|----------|-----------------------|--------------------|--|
| PRP-100 Engagement-Level Tailoring Questions | | | | | |
| Added | New comment table to document any comments related to the Tailoring Questions | Table | N | | |

Compilation Programs (CMPs):

- Modified where applicable with new practice points, practice alerts, and updated references.

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|---|-----------------------|----------|-----------------------|--------------------|--|
| CMP-100 Engagement-Level Tailoring Questions | | | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|---|----------|-----------------------|--------------------|--|
| Added | New comment table to document any comments related to the Tailoring Questions | Table | N | | |

Review Programs (REVs)

- Modified where applicable with new practice points, practice alerts, and updated references.

| | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|---|---|----------|-----------------------|--------------------|---|
| REV-100 Engagement-Level Tailoring Questions | | | | | |
| Added | New comment table to document any comments related to the Tailoring Questions | Table | N | | |
| REV-801 Review Program: Entity Inquiries | | | | | |
| Modify | Modified following step under “Investments”: Have adjustments to fair value, including unrealized gains and losses, been reported in the statement of activities using the appropriate classification e.g., net assets without donor restrictions or net assets with donor restrictions)? | Steps | Y | | Step will retain on roll forward if user selects to keep all responses on roll forward. |
| Modify | Modified following step under “Contributions, Program Service Fees and Agency Transactions”: Have contributions been properly classified in the statement of financial position (e.g., net assets without donor restrictions or net assets with donor restrictions)? | Steps | Y | | Step will retain on roll forward if user selects to keep all responses on roll forward. |
| Modify | Modified following step under “Long-Term Liabilities”: Is the entity in compliance with restrictive covenants of loan agreements, both financial and nonfinancial and have they been properly reflected in the financial statements? | Steps | N | | Step will retain on roll forward if user selects to keep all responses on roll forward. |
| Added | New steps added under “Income and Other Taxes” Has the entity assessed any uncertain tax positions and related disclosures in accordance with the applicable financial reporting framework (e.g., ASC 740, Income Taxes)? Is the entity’s analysis of all income tax effects impacting the current and deferred income taxes payable and/or | Steps | Y | | |

| | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------|--|----------|-----------------------|--------------------|---|
| | receivable resulting from newly enacted tax laws, segregated by those that are (1) completed, (2) incomplete, but for which a reasonable estimate may be determined, and (3) incomplete, and not capable of a reasonable estimate? For those income tax effects that are considered to be provisional or not capable of reasonable estimate, was management's conclusions over each income tax effect performed in good faith? Have those income tax effects that are considered to be provisional or not capable of reasonable estimate been properly disclosed? | | | | |
| Removed | Removed step under "Other Liabilities, Contingencies, and Commitments": What is the nature of the amounts included in other liabilities? | Steps | N | | |
| Modified | Modified step under "Revenues and Expenses": Have gains and losses been properly reported as net assets without donor restrictions or net assets with donor restrictions? | Steps | Y | | Step will retain on roll forward if user selects to keep all responses on roll forward. |
| Removed | Removed step under "Statement of Cash Flows": If the direct method of determining cash flows from operations is used, has a supplemental reconciliation been included in the financial statement disclosures? | Steps | N | | |

Knowledge-Based Preparation Documents (KBPs)

- Modified where applicable with new practice points, practice alerts, and updated references.

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|---|---|----------|-----------------------|--------------------|--|
| KBP-201 Preparation: Client/Engagement Acceptance and Continuance Form | | | | | |
| Added | Added the following steps to "Section II: Communication with Predecessor Accountants (Applicable to New Client or New Engagement Acceptance Decisions Only) as follows: | Steps | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|---|------------|-----------------------|--------------------|--|
| | <ol style="list-style-type: none"> 1. We inquired of management about its reasons for changing practitioners and how often they have done so in the past: 2. We inquired of the predecessor practitioners concerning their understanding of the reasons for the change in practitioners. 3. We considered the predecessor practitioners' reputation, independence, and general competence as follows: | | | | |
| Modified | <p>Under "Section III: Assessment of Client Relationship for Acceptance or Continuance Decisions" added the following Tailoring Question:</p> <p>Are the client acceptance and continuance considerations such that the practitioner can adequately document his or her consideration in a memorandum format rather than individually considering each factor in detail?</p> <p>The practitioner should use professional judgment when determining whether a memo will provide adequate documentation of the considerations made when determining whether to accept or retain a client engagement. If the decision to accept or retain a client engagement requires significant judgment, considering each factors in the table below instead of a memo would ensure completeness of documentation.</p> <p>This Tailoring Question will show/hide based on whether the practitioner is documenting the factors in memo format of detailed format.</p> <p>Added a Memo format table that will show if the TQ above is noted as "Yes".</p> <p>The next section (Table of procedures) will show if the TQ noted above is "No".</p> | Procedures | | | |
| Removed | Removed the following steps under "Section III: Assessment of Client Relationship for Acceptance or Continuance Decisions: | Procedures | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|---|---|------------|-----------------------|--------------------|--|
| | The firm's independence with respect to the prospective client has been evaluated. | | | | |
| Added | <p>Added a new section "Section IV: Additional Considerations and following question:</p> <p>We have considered and documented below, whether the acceptance or continuance of an engagement to prepare financial statements would impair our independence with regard to other attestation engagements performed for the entity:</p> | Procedures | | | |
| KBP-901 Preparation: Documentation Checklist | | | | | |
| Removed | Removed the following step: Appropriate backups of the file have been made in accordance with firm policy. | Procedures | | | |

Knowledge-Based Compilation Documents (KBCs)

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|---|---|----------|-----------------------|--------------------|--|
| KBC-201 Compilation: Client/Engagement Acceptance and Continuance Form | | | | | |
| Added | <p>Added the following steps to "Section II: Communication with Predecessor Accountants (Applicable to New Client or New Engagement Acceptance Decisions Only) as follows:</p> <ol style="list-style-type: none"> 1. We inquired of management about its reasons for changing practitioners and how often they have done so in the past: 2. We inquired of the predecessor practitioners concerning their understanding of the reasons for the change in practitioners. 3. We considered the predecessor practitioners' reputation, independence, and general competence as follows: | Steps | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|---|------------|-----------------------|--------------------|--|
| Modified | <p>Under “Section III: Assessment of Client Relationship for Acceptance or Continuance Decisions” added the following Tailoring Question:</p> <p>Are the client acceptance and continuance considerations such that the practitioner can adequately document his or her consideration in a memorandum format rather than individually considering each factor in detail?</p> <p>The practitioner should use professional judgment when determining whether a memo will provide adequate documentation of the considerations made when determining whether to accept or retain a client engagement. If the decision to accept or retain a client engagement requires significant judgment, considering each factors in the table below instead of a memo would ensure completeness of documentation.</p> <p>This Tailoring Question will show/hide based on whether the practitioner is documenting the factors in memo format of detailed format.</p> <p>Added a Memo format table that will show if the TQ above is noted as “Yes”.</p> <p>The next section (Table of procedures) will show if the TQ noted above is “No”.</p> | Procedures | | | |
| Removed | <p>Removed the following steps under “Section III: Assessment of Client Relationship for Acceptance or Continuance Decisions:</p> <p>The firm’s independence with respect to the prospective client has been evaluated.</p> <p>We have evaluated client and accountant relationships and circumstances to identify potential threats to independence not identified above, including:</p> <ol style="list-style-type: none"> Adverse interest threat, which is the threat that interests in opposition to the client’s will cause a lack of objectivity. | Procedures | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|---|----------|-----------------------|--------------------|--|
| | <p>b. Advocacy threat, which is the threat that the accountant will promote the client's interests to a point of impairing independence.</p> <p>c. Familiarity threat, which is the threat that the accountant's relationship with the client might cause it to be too sympathetic to the client's interests or to lack professional skepticism when evaluating the client's work.</p> <p>d. Management participation threat, which is the threat that the accountant will take on the role of client management or will assume management responsibilities for the client.</p> <p>e. Self-interest threat, which is the threat that the accountant may be influenced by some benefit, financial or otherwise, that may result from an interest in, or relationship with, the client.</p> <p>f. Self-review threat, which is the threat that services previously performed for the client will not be adequately reviewed by the accountant in performing the engagement.</p> <p>g. Undue influence threat, which is the threat that the accountant will subordinate judgment to that of an individual associated with the client or some other party due to their reputation, expertise, or some other factor</p> <p>For any identified threats to independence, safeguards have been created or implemented so that such threats are eliminated or reduced to an acceptable level. (Also, provide additional documentation in step after this table.)</p> <p>We have determined that the proposed fee is likely to be sufficient to compensate for estimated time and out-of-pocket expenses.</p> | | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|--|------------------|-----------------------|--------------------|--|
| | We are not aware of any items that indicate that our firm might have a problem billing or collecting its fees. All fees, billed or unbilled, or note(s) receivable arising from such fees for any professional services provided more than one year prior to the date of the report will be paid prior to the issuance of the report for the current engagement. | | | | |
| Modified | <p>Under “Section IV: Independence and Ability to Provide Services” added the following TQ:</p> <p>Is the assessment of the practitioner’s independence and ability to provide services such that the practitioner can adequately document his or her assessment in a memorandum format rather than individually considering each factor in detail?</p> <p>The practitioner should use professional judgment when determining whether a memo will provide adequate documentation of the assessment of the practitioner’s independence and ability to provide services made when determining whether to accept or retain a client engagement. If the decision to accept or retain a client requires significant judgment, considering each factors in the table instead of a memo would ensure completeness of documentation.</p> <p>This Tailoring Question will show/hide based on whether the practitioner is documenting the factors in memo format of detailed format.</p> <p>Added a Memo format table that will show if the TQ above is noted as “Yes”.</p> <p>The next section (Table of procedures) will show if the TQ noted above is “No”.</p> | Procedures | | | |
| Added | Added new table with procedures in Section IV: Independence and Ability to Provide Services | Procedures Table | | | |
| Added | Under Section V: Conclusions added a “Quality Control Partner’s Signature” | Procedures | | | |

Knowledge-Based Review Documents (KBRs)

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|--|---|------------|-----------------------|--------------------|--|
| KBR-201 Review: Client/Engagement Acceptance and Continuance Form | | | | | |
| Added | <p>Added the following steps to “Section II: Communication with Predecessor Accountants (Applicable to New Client or New Engagement Acceptance Decisions Only)” as follows:</p> <ol style="list-style-type: none"> 1. We inquired of management about its reasons for changing practitioners and how often they have done so in the past: 2. We inquired of the predecessor practitioners concerning their understanding of the reasons for the change in practitioners. 3. We considered the predecessor practitioners’ reputation, independence, and general competence as follows: | Steps | | | |
| Modified | <p>Under “Section III: Assessment of Client Relationship for Acceptance or Continuance Decisions” added the following Tailoring Question:</p> <p>Are the client acceptance and continuance considerations such that the practitioner can adequately document his or her consideration in a memorandum format rather than individually considering each factor in detail?</p> <p>The practitioner should use professional judgment when determining whether a memo will provide adequate documentation of the considerations made when determining whether to accept or retain a client engagement. If the decision to accept or retain a client engagement requires significant judgment, considering each factors in the table below instead of a memo would ensure completeness of documentation.</p> <p>This Tailoring Question will show/hide based on whether the practitioner is documenting the factors in memo format of detailed format.</p> | Procedures | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|--|------------|-----------------------|--------------------|--|
| | <p>Added a Memo format table that will show if the TQ above is noted as “Yes”.</p> <p>The next section (Table of procedures) will show if the TQ noted above is “No”.</p> | | | | |
| Removed | <p>Removed the following steps under “Section III: Assessment of Client Relationship for Acceptance or Continuance Decisions:</p> <p>We have determined that the firm is independent with respect to the prospective client.</p> <p>We have evaluated client and accountant relationships and circumstances to identify potential threats to independence not identified above, including:</p> <ol style="list-style-type: none"> Adverse interest threat, which is the threat that interests in opposition to the client’s will cause a lack of objectivity. Advocacy threat, which is the threat that the accountant will promote the client’s interests to a point of impairing independence. Familiarity threat, which is the threat that the accountant’s relationship with the client might cause it to be too sympathetic to the client’s interests or to lack professional skepticism when evaluating the client’s work. Management participation threat, which is the threat that the accountant will take on the role of client management or will assume management responsibilities for the client. Self-interest threat, which is the threat that the accountant may be influenced by some benefit, financial or otherwise, that may result from an interest in, or relationship with, the client. | Procedures | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|--|------------|-----------------------|--------------------|--|
| | <p>f. Self-review threat, which is the threat that services previously performed for the client will not be adequately reviewed by the accountant in performing the engagement.</p> <p>g. Undue influence threat, which is the threat that the accountant will subordinate judgment to that of an individual associated with the client or some other party due to their reputation, expertise, or some other factor</p> <p>For any identified threats to independence, safeguards have been created or implemented so that such threats are eliminated or reduced to an acceptable level. (Also, provide additional documentation in step after this table.) The engagement partner assigned to this engagement has the appropriate competence, capabilities, and authority; and the related responsibilities have been clearly defined and communicated to the engagement partner. Our preliminary understanding of the engagement circumstances indicates that information needed to perform the engagement is likely to be available and reliable.</p> <p>We have determined that the proposed fee is likely to be sufficient to compensate for estimated time and out-of-pocket expenses.</p> <p>We are not aware of any items that indicate that our firm might have a problem billing or collecting its fees. All fees, billed or unbilled, or note(s) receivable arising from such fees for any professional services provided more than one year prior to the date of the report will be paid prior to the issuance of the report for the current engagement.</p> | | | | |
| Modified | <p>Under “Section IV: Independence and Ability to Provide Services” added the following TQ:</p> <p>Is the assessment of the practitioner’s independence and ability to provide services such that the practitioner can adequately document his or her assessment in a memorandum format rather than individually considering each factor in detail?</p> | Procedures | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|--|------------------|-----------------------|--------------------|--|
| | <p>The practitioner should use professional judgment when determining whether a memo will provide adequate documentation of the assessment of the practitioner's independence and ability to provide services made when determining whether to accept or retain a client engagement. If the decision to accept or retain a client requires significant judgment, considering each factors in the table instead of a memo would ensure completeness of documentation.</p> <p>This Tailoring Question will show/hide based on whether the practitioner is documenting the factors in memo format of detailed format.</p> <p>Added a Memo format table that will show if the TQ above is noted as "Yes".</p> <p>The next section (Table of procedures) will show if the TQ noted above is "No".</p> | | | | |
| Added | Added new table with procedures in Section IV: Independence and Ability to Provide Services | Procedures Table | | | |
| Modified | <p>Under "Section V: Additional Considerations for Reviews of Interim Financial Information" added the following TQ:</p> <p>Are the additional considerations for reviews of interim financial information such that the practitioner can adequately document his or her consideration in a memorandum format rather than individually considering each factor in detail?</p> <p>The practitioner should use professional judgment when determining whether a memo will provide adequate documentation of the considerations made when determining whether to accept or retain a client engagement. If the decision to accept or retain a client engagement requires significant judgment, considering each factors in the table below instead of a memo would ensure completeness of documentation.</p> | Procedures | | | |

| Type of Change | Description of Change | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|---|------------|-----------------------|--------------------|--|
| | <p>This Tailoring Question will show/hide based on whether the practitioner is documenting the factors in memo format of detailed format.</p> <p>Added a Memo format table that will show if the TQ above is noted as “Yes”.</p> <p>The next section (Table of procedures) will show if the TQ noted above is “No”.</p> | | | | |
| Added | Under Section V: Conclusions added a “Quality Control Partner’s Signature” | Procedures | | | |

Knowledge-Based Compilation and Review documents (KBCRs)

KBCR-901 - Checklists are current through September 30, 2019, including ASU 2019-07.

NEW KBCR-901A Tax Basis Financial Statement Disclosures Checklist

NEW KBCR-901B Cash Basis Financial Statement Disclosures Checklist

Reports (RPTs): Reports have been modified and updated to reflect changes based on AICPA guide. Reports have been modified to add statement of functional expenses

- **RPTs 0930 Compilation Report: Departure from U.S. GAAP – Effect of Departure has been Determined, 0930A Compilation Report: Comparative Financial Statements – Departure from U.S. GAAP – Effect of Departure has been Determined** Updated for ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*
- **RPT-1017 Review Report: Other Matter – Supplementary Information was not Audited, Reviewed, or Compiled by the Accountant** Updated to note that financial statements were also not audited.
- **Added RPT-0933A Compilation Report: Departure from Applicable Financial Reporting Framework—Substantially All Disclosures and Statement of Cash Flows Omitted**
- **Deleted RPT-1006 Review Report: Emphasis of Matter—Uncertainty Related to Going Concern**
- **Reindexed RPT-1006A Review Report: Emphasis of Matter—Uncertainty Related to Going Concern, SSARS 24 as RPT-1006**

Practice Aids (AIDs): Practice Aids have been modified where applicable with updated and new Practice Points and Practice Alerts, and updated references.

- **AIDs 804 Accounts Receivable: Analytical Procedures, 818 Accounts Payable: Analytical Procedures** Updated to provide additional evidence to the practitioner
- **AIDs 809, 811, 813, 817, 823** Added/modified column for “Auditor Expectations and Explanation of Fluctuation”
- **AID-812 PPE Summary Analysis** Added tabs for those implementing ASU No. 2016-02, *Leases (Topic 842)*
- **AID-821 Analysis of Accrued-Refundable Income Taxes** Added columns for Federal and State and a section for Changes in Previous Tax Positions.
- **Reindexed AID-825A Financial Statements: Not-for-Profit as AID-825 and DELETED the original AID-825**
- **Reindexed AID-826A Financial Statements: Analysis of Expenses by their Nature and Function as AID-826 and DELETED the original AID-826**

Correspondence documents (CORs): Modified throughout with updated references and, where applicable, to reflect changes based on AICPA guide.

- Modified throughout with updated references and, where applicable, to reflect changes based on AICPA guide.
- **CORs 201 – 209C, 902A** Modified to add statement of functional expenses and updated nonattest language
- **NEW COR-902B Management Representation Letter: Compilation Engagement**
- **DELETED COR-902 Management Representation Letter – Review Engagement** (see COR-902A)

Resource Documents (RESs)

- **RES-001 Knowledge-Based Preparation, Compilation, and Review Methodology Overview** has been modified and updated.
- **RES-002 Index of Engagement Programs, Forms, and Other Practice Aids** has been updated to reflect changes to the toolset.

In addition, forms and practice aids throughout have been updated, where applicable, to take into account:

New literature, standards, and developments, reflected in the following current accounting and audit guidance:

- Statement on Standards for Accounting and Review Services No. 24 (SSARS-24), Omnibus Statement on Standards for Accounting and Review Services - 2018);
- AICPA Guide Preparation, Compilation and Review Engagements;
- the revised AICPA Code of Professional Conduct (Code), including ET Section 1.295, Nonattest Services;
- AICPA Statement on Quality Control Standards No. 8 (QC Section 10), A Firm's System of Quality Control (Redrafted);
- AICPA Audit Risk Alert Developments in Preparation, Compilation, and Review Engagements —2017/18
- FASB Accounting Standards Codification through Accounting Standards Update No. 2019-07

Users of this content should consider guidance issued subsequent to these items to determine their effect on engagements covered by this product

RELATED AND FOUNDATIONS 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.

| <i>Form No.</i> | <i>Form Name</i> | <i>Foundation Workpaper</i> |
|-----------------|--|-----------------------------|
| KBPs | KNOWLEDGE-BASED PREPARATION DOCUMENTS | |
| KBP-101 | Preparation: Significant Matters | X |
| KBP-201 | Preparation: Client/Engagement Acceptance and Continuance Form | |
| KBP-902 | Preparation: Review and Approval Checklist | |
| KBCs | KNOWLEDGE-BASED COMPILATION DOCUMENTS | |
| KBC-101 | Compilation: Significant Matters | X |
| KBC-201 | Compilation: Client/Engagement Acceptance and Continuance Form | |
| KBC-902 | Compilation: Review and Approval Checklist | |
| KBRs | KNOWLEDGE-BASED REVIEW DOCUMENTS | |
| KBR-102 | Review: Significant Matters | X |
| KBR-201 | Review: Client/Engagement Acceptance and Continuance Form | |
| KBR-902 | Review: Review and Approval Checklist | |

| <i>Form No.</i> | <i>Form Name</i> | <i>Foundation Workpaper</i> |
|-----------------|---|---------------------------------|
| PRPs | PREPARATION PROGRAMS | |
| PRP-100 | Engagement-Level Tailoring Questions | X |
| PRP-101 | Overall Preparation Program | X |
| PRP-201 | Pre-Preparation Program: Procedures Performed Prior to a Preparation Engagement | |
| PRP-202 | Preparation Program: Additional Procedures for Initial Year of Engagement | |
| PRP-801 | Preparation Program: Significant Risks and Uncertainties | |
| CMPs | COMPILATION PROGRAMS | |
| CMP-100 | Engagement-Level Tailoring Questions | X |
| CMP-101 | Overall Compilation Program | X |
| CMP-103 | Compilation Program: Pro Forma Financial Information | |
| CMP-201 | Pre-Compilation Program: Procedures Performed Prior to a Compilation Engagement | |
| CMP-202 | Compilation Program: Additional Procedures for Initial Year of Engagement | |
| CMP-801 | Compilation Program: Significant Risks and Uncertainties | |
| REVs | REVIEW PROGRAMS | |
| REV-100 | Engagement-Level Tailoring Questions | X |

| <i>Form No.</i> | <i>Form Name</i> | <i>Foundation Workpaper</i> |
|-----------------|---|---------------------------------|
| REV-101 | Overall Review Program | X |
| REV-201 | Pre-Review Program: Procedures Performed Prior to a Review Engagement | |
| REV-202 | Review Program: Additional Procedures for Initial Year of Engagement | |
| REV-801 | Review Program: Entity Inquiries | |
| REV-802 | Review Program: Significant Risks and Uncertainties | |