

# 2022 INTERNATIONAL ENTITIES 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 **2022 Knowledge-Based Audits of International Entities** have been updated to help auditors conduct efficient and effective audit engagements in accordance with ISA's and to take into account the latest literature, standards, and guidance, including:

- ISA 315 (Revised 2019), *Identifying and Assessing the Risks of Material Misstatement*;
- ISA 540 (Revised), *Auditing Accounting Estimates and Related Disclosures*

The 2022 tools include links to detailed analysis related to the steps and processes discussed in the workpapers. Many new tips and examples have been incorporated. Also included is access to a financial statement disclosures checklist tool that provides a centralized resource of the current required and recommended accounting disclosures and key presentation items under International Financial Reporting Standards (IFRS).

**Caution: This title does not include all audit requirements included in U.S. Generally Accepted Auditing Standards (U.S. GAAS). Engagements that are required to be performed under both ISAs and U.S. GAAS should also refer to the *Knowledge-Based Audits of Commercial Entities* for requirements under U. S. GAAS. An AICPA member conducting an audit in accordance with the ISAs must also comply with U.S. GAAS.**

The 2022 edition of *Knowledge-Based Audits of International Entities* 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 |
|---|-----------------------|---------------------|-----------------------|--------------------|--|
| <b>KBA-101 Overall Audit Strategy</b>                                     |                       |                     |                       |                    |  |
| Modify  | Minor wording changes | Procedures          |                       |                    |  |
| <b>KBA-103 Evaluating and Communicating Internal Control Deficiencies</b> |                       |                     |                       |                    |  |
| Modify  | Minor wording changes | Instructions, Table |                       |                    |  |

| Type of Change   | Description of Change  | Location             | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations  |
|--|--|----------------------|-----------------------|--------------------|---|
| Modify   | Added Column 12, “Describe Any Compensating Control(s) that Limit the Severity of the Deficiency” to table “Evaluation of Internal Control Deficiencies” for documenting compensating controls.<br><br>This will be a user entry column with no unanswered question diagnostic.                                      | Instructions, Table  | Improved Workflow     |                    |   |
| <b>KBA-201 Client/Engagement Acceptance and Continuance Form</b>   |  |                      |                       |                    |   |
| Modify   | Minor wording changes  | Procedures           |                       |                    |   |
| <b>KBA-400 Scoping and Mapping of Significant Account Balances, Classes of Transactions, and Disclosures</b> |  |                      |                       |                    |   |
| Modify   | Modified Table 1: Scoping and Mapping as follows: <ul style="list-style-type: none"> <li>Moved column 6 “Significant Disclosure” to column 4 and moved other columns over;</li> <li>Modified options for Column 7 “Type of Further Understanding of Activity-Level Controls to be Gained” for ease of use</li> </ul> | Instructions, Tables | Improved Workflow     |                    | All columns will retain on roll forward.  |
| Modify   | Modified Table 2: Understand and Document the Entity’s Reconciliation Process and Controls as follows: <ul style="list-style-type: none"> <li>Removed Columns 8-10 regarding compensating controls (now documented in <b>KBA-103</b>)</li> <li>Minor wording changes</li> </ul>                                      | Instructions, Tables | Improved Workflow     |                    | Any columns defaulted prior to removal of these columns will still default to the old response so users should always recheck any defaults on roll forward. |
| Modify   | Modified Table 3 as follows: <ul style="list-style-type: none"> <li>Removed Columns 9-11 regarding compensating controls (now documented in <b>KBA-103</b>)</li> <li>Minor wording changes</li> </ul>  | Instructions, Tables | Improved Workflow     |                    | Any columns defaulted prior to removal of these columns will still default to the old response so users should always recheck any defaults on roll forward. |
| <b>KBA-401 Understanding Entity-Level Controls</b>   |  |                      |                       |                    |   |
| Modify   | Modified detailed tables as follows: <ul style="list-style-type: none"> <li>Removed Columns 6-7 regarding compensating controls (now documented in <b>KBA-103</b>)</li> <li>Minor wording changes</li> </ul>   | Instructions, Tables | Improved Workflow     |                    | Any columns defaulted prior to removal of these columns will still default to the old response so users should always recheck any defaults on roll forward. |
| <b>KBA-402 Understanding General Controls for Information Technology</b>                                     |  |                      |                       |                    |   |
| Modify   | Modified Section III tables “Understanding of IT General Controls for Entities with a More Complex IT Structure” as follows:   | Instructions, Tables | Improved Workflow     |                    | Any columns defaulted prior to removal of these columns will still  |

| Type of Change   | Description of Change   | Location             | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations  |
|--|---|----------------------|-----------------------|--------------------|---|
|  | <ul style="list-style-type: none"> <li>Removed Columns 8-10 regarding compensating controls (now documented in <b>KBA-103</b>)</li> <li>Minor wording changes</li> </ul>  |                      |                       |                    | default to the old response so users should always recheck any defaults on roll forward.  |
| <b>KBA-403 Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts through KBA-411 Understanding Activity-Level Controls: Financial Reporting and Closing Process</b> |   |                      |                       |                    |   |
| Modify   | Added discussion of complementary controls to Step 5 and Step 6 instructions  | Instructions         | Improved Workflow     |                    |   |
| Modify   | <p>Modified Step 4, 5, and 6 subprocess table as follows:</p> <ul style="list-style-type: none"> <li>Removed Column 4 for documentation of control type</li> <li>Added Column 5, “Identify Any Complementary Control(s) Necessary to Meet the Control Objective” for documentation of complementary controls</li> <li>Removed Columns 9-11 regarding compensating controls (now documented in <b>KBA-103</b>)</li> <li>Minor wording changes</li> </ul> | Instructions, Tables | Improved Workflow     |                    | <p>Column 5 is a new column for documenting any complementary controls necessary to meet the control objective(s).</p> <p>Other columns will retain on roll forward.</p> <p>Any columns defaulted prior to removal of these columns will still default to the old response so users should always recheck any defaults on roll forward.</p> |
| <b>KBA-502 Summary of Risk Assessments</b>   |   |                      |                       |                    |   |
| Modify   | Added further discussion of remaining relevant assertions   | Instructions         | Clarification         |                    |   |
| Modify   | <p>Added risk type “Other” for risks that are not a significant risk, not a fraud risk, and do not require tests of controls.</p> <p>This new risk, if noted, in the risk pane as “Other” will flow out just like any other prior risks and will need to be linked in the applicable audit program.</p>   | Instructions Table   |                       |                    | No roll forward considerations noted. If the user changes a risk in the risk pane (Type of risk) from one of the prior options to “Other” everything will stay linked in the audit programs and risk information documenting in KBA-102 will retain on roll forward.  |
| Modify   | If a user selects a risk as only “Fraud” or has only selected it to be “Fraud” in the past, now the “Significant” will also be defaulted as “Fraud” is considered to be a type of “Significant” risk.   | Risk Pane            | Y                     | AS 2110.71b        | No roll forward considerations noted.   |

| Type of Change | Description of Change   | Location | Based on Standard Y/N | Standard Reference | Roll Forward and Update Content Considerations |
|----------------|---|----------|-----------------------|--------------------|--|
|                | AS 2110.71b states that a fraud risk is a significant risk. Accordingly, the requirement for responding to significant risks also applies to fraud risks. |          |                       |                    |  |

### Audit Programs (AUDs)

| Type of Change  | Description of Change  | Location   | Based on Standard Y/N | Standard Reference | Roll Forward Considerations                             |
|---|--|------------|-----------------------|--------------------|---|
| <b>AUD-101 Overall Audit Program</b>  |  |            |                       |                    |   |
| Modify  | Under “Preliminary Engagement Activities” modified step 11 to include the type of threat caused by non-assurance services. The step now reads as follows:<br><br>For any non-assurance services provided, evaluate the self-review, advocacy, or management participation threat and determine whether non-assurance services impair the auditor’s independence, and consider obtaining pre-approval for such non-assurance services from those charged with governance. | Procedures | Clarification         |                    | Step will reset on roll forward due to content changes. |
| <b>AUD-800 Audit Program: Custom through AUD-823 Audit Program: Business Combinations</b> |  |            |                       |                    |   |
| Modify  | Modified Financial Statement Level Risk Table column 2 header to include risk type options   | Procedures | Enhancement           |                    |   |
| <b>AUD-801 Audit Program: Cash through AUD-823 Audit Program: Business Combinations</b>   |  |            |                       |                    |   |
| Added   | Added step “Significant Accounting Estimates” with reference to <i>AUD-820 Audit Program: Accounting Estimates</i>   | Procedures | Enhancement           |                    |   |
| <b>AUD-802A Audit Program: Investments</b>  |  |            |                       |                    |   |
| Modify  | Minor wording changes  | Procedures |                       |                    |   |
| Modify  | Modified step “Fair Value Valuations” (previously “Audit Procedures for Tests of Fair Value”) to refer to <i>AUD-816 Audit Program: Fair Value Measurements and Disclosures</i> and removed duplicative steps.   | Procedures | Workflow Improvement  |                    |   |

| Type of Change   | Description of Change   | Location   | Based on Standard Y/N | Standard Reference | Roll Forward Considerations |
|--|---|------------|-----------------------|--------------------|-----------------------------|
| Delete   | Deleted step “Management’s Valuation Policies and Valuation Models” as duplicative  | Procedures | Workflow Improvement  |                    |                             |
| <b>AUD-802B Audit Program: Derivative Instruments and Hedging Activities</b> |   |            |                       |                    |                             |
| Modify   | Minor wording changes   | Procedures |                       |                    |                             |
| Modify   | Modified step “Fair Value Valuations” (previously “Audit Procedures for Tests of Fair Value”) to refer to <b>AUD-816 Audit Program: Fair Value Measurements and Disclosures</b> and removed duplicative steps.                  | Procedures | Workflow Improvement  |                    |                             |
| <b>AUD-804 Audit Program: Inventories and Cost of Sales</b>                  |   |            |                       |                    |                             |
| Modify   | Modified step “Observation Planning” to add practice point regarding inventory observations and the COVID-19 pandemic.  | Procedures | Enhancement           |                    |                             |
| <b>AUD-811 Audit Program: Debt and Lease Obligations</b>                     |   |            |                       |                    |                             |
| Modify   | Renamed “Debt and Lease Obligations”  | Workpaper  | Clarification         |                    |                             |
| <b>AUD-816 Audit Program: Fair Value Measurements and Disclosures</b>        |   |            |                       |                    |                             |
| Modify   | Minor wording changes, including multiple step names updated  | Procedures |                       |                    |                             |
| Added  | Added the following steps: <ul style="list-style-type: none"> <li>Specialized Skills or Knowledge for Audit Team</li> <li>Retrospective Review of Significant Accounting Estimates</li> <li>Bias Indicative of Fraud</li> </ul> | Procedures | Improved Workflow     |                    |                             |
| Added  | Added substeps to “Fair Value Procedures” regarding how management has considered alternative assumptions or outcomes and contradictory evidence.   | Procedures | Improved Workflow     |                    |                             |
| <b>AUD-818 Audit Program: Share-Based Payments</b>                           |   |            |                       |                    |                             |
| Modify   | Minor wording changes, including multiple step names updated  | Procedures |                       |                    |                             |
| Added  | Added the following steps: <ul style="list-style-type: none"> <li>Understanding the Plan</li> </ul>   | Procedures | Improved Workflow     |                    |                             |

| Type of Change                                     | Description of Change  | Location   | Based on Standard Y/N | Standard Reference | Roll Forward Considerations |
|--|--|------------|-----------------------|--------------------|-----------------------------|
|  | <ul style="list-style-type: none"> <li>Expected Term for BSF or OCF – Grant Terms Are “Plain Vanilla”</li> <li>Contractual Term and Related Estimates for Lattice Pricing Model</li> <li>Expected Volatility - Historical or Implied Volatility</li> </ul>           |            |                       |                    |                             |
| Deleted  | Deleted the following steps as duplicative: <ul style="list-style-type: none"> <li>Understand the Process for Estimating Fair Value</li> <li>BSF or OCF – various steps</li> <li>Risk of Misstatement Related to Fair Value</li> <li>Skills and Knowledge</li> </ul> | Procedures | Improved Workflow     |                    |                             |
| <b>AUD-820 Audit Program: Accounting Estimates</b> |  |            |                       |                    |                             |
| Modify   | Minor wording changes  |            |                       |                    |                             |
| Modify   | Modified step “Specialized Skill or Knowledge Required” to include reference to <i>AUD-603 Audit Program: Using the Work of an Auditor’s Specialist</i> .  | Procedures | Improved Workflow     |                    |                             |
| <b>AUD-902 Audit Program: Going Concern</b>        |  |            |                       |                    |                             |
| Modify   | Under “Section I: Risk Assessment Procedures and Related Activities” added practice point to step 4 with considerations related to the COVID-19 pandemic.  | Procedures | Enhancement           |                    |                             |

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

- **AIDs 810, 821, 823, 829, 831, 833, 838, 839, 840** Added specific documentation of auditor expectations.
- **AIDs 815, 832** Added columns for other adjustments

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

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

**Resource Documents (RESs)**

- **RESs 001, 002** Updated as needed
- **RESs 008, 010, 013, 014, 017** Modified/added sample control activities

**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:

- ISA 315 (Revised 2019), *Identifying and Assessing the Risks of Material Misstatement*
- ISA 540 (Revised), *Auditing Accounting Estimates and Related Disclosures*

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> |
|-----------------|--|-----------------------------|------------------------------|
| <b>KBA</b> s    | <b>KNOWLEDGE-BASED AUDIT DOCUMENTS</b>   |                             |                              |
| KBA-101         | Overall Audit Strategy   | X                           |                              |
| KBA-102         | Engagement Completion Document   | X                           |                              |
| KBA-103         | Evaluating and Communicating Internal Control Deficiencies   | X                           |                              |
| KBA-105         | Review of Significant Accounting Estimates   | X                           |                              |
| KBA-200         | Entity Information and Background  | X                           |                              |
| KBA-201         | Client/Engagement Acceptance and Continuance Form  |                             |                              |
| KBA-301         | Worksheet for Determination of Materiality, Performance Materiality, and Thresholds for Trivial Amounts                    |                             |                              |
| KBA-302         | Understanding the Entity and Its Environment   |                             |                              |
| KBA-303         | Inquiries of Management and Others within the Entity about the Risks of Fraud and Non-Compliance with Laws and Regulations |                             |                              |
| KBA-400         | Scoping and Mapping of Significant Account Balances, Classes of Transactions, and Disclosures                              | X                           |                              |



| <i>Form No.</i> | <i>Form Name</i>   | <i>Foundation<br/>Workpaper</i> | <i>Association<br/>Workpaper</i> |
|-----------------|--|---------------------------------|----------------------------------|
| KBA-401         | Understanding Entity-Level Controls  |                                 |                                  |
| KBA-402         | Understanding General Controls for Information Technology                              |                                 |                                  |
| KBA-403         | Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts |                                 |                                  |
| KBA-404         | Understanding Activity-Level Controls: Inventory                                       |                                 |                                  |
| KBA-405         | Understanding Activity-Level Controls: Property, Plant, and Equipment                  |                                 |                                  |
| KBA-406         | Understanding Activity-Level Controls: Other Assets                                    |                                 |                                  |
| KBA-407         | Understanding Activity-Level Controls: Accounts Payable and Cash Disbursements         |                                 |                                  |
| KBA-408         | Understanding Activity-Level Controls: Payroll and Related Liabilities                 |                                 |                                  |
| KBA-409         | Understanding Activity-Level Controls: Treasury  |                                 |                                  |
| KBA-410         | Understanding Activity-Level Controls: Taxes   |                                 |                                  |
| KBA-411         | Understanding Activity-Level Controls: Financial Reporting and Closing Process         |                                 |                                  |
| KBA-412         | Understanding Controls Maintained by a Service Organization                            |                                 | X                                |
| KBA-502         | Summary of Risk Assessments  | X                               |                                  |
| KBA-503         | Basis for Inherent Risk Assessment   |                                 |                                  |
| KBA-902         | Audit Review and Approval Checklist  |                                 |                                  |

| <i>Form No.</i> | <i>Form Name</i>  | <i>Foundation<br/>Workpaper</i> | <i>Association<br/>Workpaper</i> |
|-----------------|---|---------------------------------|----------------------------------|
| KBA-904         | Audit Documentation Checklist   |                                 |                                  |
| KBA-905         | Review and Approval Checklist: Interim Review of Financial Information                          |                                 |                                  |
| <b>AUDs</b>     | <b>AUDIT PROGRAMS</b>   |                                 |                                  |
| AUD-100         | Engagement-Level Tailoring Questions  | X                               |                                  |
| AUD-101         | Overall Audit Program   | X                               |                                  |
| AUD-201         | Audit Program: Opening Balances and Additional Audit Procedures for an Initial Audit Engagement |                                 |                                  |
| AUD-602         | Audit Program: Involvement of a Component Auditor   |                                 | X                                |
| AUD-603         | Audit Program: Using the Work of an Auditor's Expert  |                                 | X                                |
| AUD-604         | Audit Program: Using the Work of a Management's Expert  |                                 | X                                |
| AUD-701         | Audit Program: Designing Tests of Controls  |                                 |                                  |
| AUD-800         | Audit Program: Custom   |                                 | X                                |
| AUD-801         | Audit Program: Cash   |                                 |                                  |
| AUD-802A        | Audit Program: Investments  |                                 |                                  |
| AUD-802B        | Audit Program: Derivative Instruments and Hedging Activities                                    |                                 |                                  |
| AUD-803         | Audit Program: Accounts Receivable and Revenue  |                                 |                                  |

| <i>Form No.</i> | <i>Form Name</i>  | <i>Foundation<br/>Workpaper</i> | <i>Association<br/>Workpaper</i> |
|-----------------|---|---------------------------------|----------------------------------|
| AUD-804         | Audit Program: Inventories and Cost of Sales                        |                                 |                                  |
| AUD-805         | Audit Program: Prepaid Expenses, Deferred Charges, and Other Assets |                                 |                                  |
| AUD-806         | Audit Program: Intangible Assets                                    |                                 |                                  |
| AUD-807         | Audit Program: Property and Equipment, and Depreciation             |                                 |                                  |
| AUD-808         | Audit Program: Accounts Payable and Purchases                       |                                 |                                  |
| AUD-809         | Audit Program: Payroll and Related Liabilities                      |                                 |                                  |
| AUD-810         | Audit Program: Income Taxes   |                                 |                                  |
| AUD-811         | Audit Program: Debt and Lease Obligations                           |                                 |                                  |
| AUD-812         | Audit Program: Equity   |                                 |                                  |
| AUD-813         | Audit Program: Other Income and Expense                             |                                 |                                  |
| AUD-814         | Audit Program: Journal Entries                                      |                                 |                                  |
| AUD-815         | Audit Program: Related-Party Transactions                           |                                 |                                  |
| AUD-816         | Audit Program: Fair Value Measurements and Disclosures              |                                 |                                  |
| AUD-817         | Audit Program: Special-Purpose Entities                             |                                 |                                  |
| AUD-818         | Audit Program: Share-Based Payments                                 |                                 |                                  |

| <i>Form No.</i> | <i>Form Name</i>  | <i>Foundation<br/>Workpaper</i> | <i>Association<br/>Workpaper</i> |
|-----------------|---|---------------------------------|----------------------------------|
| AUD-819         | Audit Program: Commitments and Contingencies                                |                                 |                                  |
| AUD-820         | Audit Program: Accounting Estimates   |                                 |                                  |
| AUD-821         | Audit Program: Concentrations   |                                 |                                  |
| AUD-822         | Audit Program: Business Combinations  |                                 |                                  |
| AUD-901         | Audit Program: Subsequent Events  |                                 |                                  |
| AUD-902         | Audit Program: Going Concern  |                                 |                                  |
| AUD-903         | Audit Program: Consideration of Fraud                                       |                                 |                                  |
| AUD-904         | Audit Program: Compliance with Laws and Regulations                         |                                 |                                  |
| AUD-907         | Interim Review Program: Review of Interim Financial Information             |                                 |                                  |
| AUD-908         | Interim Review Program: Management Inquiries                                |                                 |                                  |
| AUD-909         | Audit Program: Financial Statement Review                                   |                                 |                                  |
| AUD-910         | Audit Program: Specific Element, Account, or Item of a Financial Statement  |                                 |                                  |
| <b>AIDs</b>     | <b>PRACTICE AIDs</b>  |                                 |                                  |
| AID-201         | Non-Audit Services Independence Checklist                                   |                                 |                                  |
| AID-302         | Understanding the Entity's Revenue Streams and Revenue Recognition Policies |                                 |                                  |

| <i>Form No.</i> | <i>Form Name</i>  | <i>Foundation<br/>Workpaper</i> | <i>Association<br/>Workpaper</i> |
|-----------------|---|---------------------------------|----------------------------------|
| AID-601         | Considering the Use of the Work of Internal Auditors      |                                 |                                  |
| AID-603         | Component Identification and Analysis                     |                                 |                                  |
| AID-702         | Results of Tests of Controls                              |                                 |                                  |
| AID-801         | Audit Sampling Worksheet for Substantive Tests of Details |                                 |                                  |
| AID-901         | Differences of Professional Opinion                       |                                 |                                  |

**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.

| <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-412<br>Understanding Ctrl:<br>Service Org (Custom)        | AUD-100 Engagement-Level Tailoring Questions Workpaper | Does the entity use service organizations? Shows the "Document the service organizations used by the entity." table in KBA-101 Overall Audit Strategy.   |  |
|   | KBA-101 Overall Audit Strategy                         | Document the service organizations used by the entity.   | Service Organization                   |
| AUD-602 Audit Program: Component Auditor Involvement (Custom) | AUD-100 Engagement-Level Tailoring Questions Workpaper | Does the auditor plan to rely on audit evidence provided by a component auditor? is "Yes" Shows the "Document the audit evidence provided by the component auditor(s) that the engagement team will rely on in our engagement." table in KBA-101 Overall Audit Strategy. |  |
|   | KBA-101 Overall Audit Strategy                         | Document the audit evidence provided by the component auditor(s) that the engagement team will rely on in our engagement.  | Audit Firm Name                        |
| AUD-603 Audit Program: Auditor's Expert (Custom)              | AUD-100 Engagement-Level Tailoring Questions Workpaper | Does the auditor intend to use a expert on this engagement? is "Yes" Shows the "Document the expected use of a expert(s) on our audit." table in KBA-101 Overall Audit Strategy.   |  |
|   | KBA-101 Overall Audit Strategy                         | Document the expected use of a expert(s) on our audit. Then select Auditor's Expert from the Type of Expert Column   | Expert Firm Name                       |
| AUD-604 Audit Program: Management's Expert (Custom)           | AUD-100 Engagement-Level Tailoring Questions Workpaper | Does the auditor intend to use a expert on this engagement? is "Yes" Shows the "Document the expected use of a expert(s) on our audit." table in KBA-101 Overall Audit Strategy.   |  |
|   | KBA-101 Overall Audit Strategy                         | Document the expected use of a expert(s) on our audit. Then select Management's Expert from the Type of Expert Column.   | Expert Firm Name                       |
| AUD-800 Audit Program: (Custom)                               | AUD-100 Engagement-Level Tailoring Questions Workpaper | What financial statement audit areas are applicable to this engagement? "Customize Audit Area" link within the answer selection box.   | Custom Audit Area                      |