

CCH® ProSystem fx® Knowledge Coach

Welcome to the Knowledge Coach Content Update May 2025

This bulletin provides important information about the May 2025 Knowledge Coach Content Update. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

About this Release

Why does my audit team need to know about this update?

Content updates will be applied to titles that your firm is currently using, including finalized binders and binders created from templates. Some updates may be important to ensure compliance with applicable standards. We recommend that you and your audit team understand the update and know the specific actions to take in your binders before and after applying the update. Review the [Updates and Recommended Actions](#) section below to see how these specific updates affect your content.

Which Knowledge Coach titles are being updated?

- Titles using 2023 Base Title — Compliance Audits Base title
- Titles using 2024 Base Title — Compliance Audits Base title
- Titles using 2023 Base Title — Financial Statement Audits
- Titles using 2024 Base Title — Financial Statement Audits
- 2024 Knowledge-Based Audits of HUD Multifamily Housing - Financial Statements

Note: All users should install this update if they have installed any of these titles in CCH® ProSystem fx® Engagement.

This update is cumulative, so updates you have not previously installed will be applied with this release. We recommend that you review the [release notes](#) for any previously uninstalled updates.

How do I know if I have the corrected version of the title installed?

The corrected version has the version number (i.e., "v2") appended to the title name as shown here:

- 2023 Compliance Audits Base Title v2
- 2024 Compliance Audits Base Title v3
- 2023 Base Title — Financial Statement Audits v9
- 2024 Base Title — Financial Statement Audits v4
- 2024 Knowledge-Based Audits of HUD Multifamily Housing - Financial Statements v2

To determine your title version, open a File Room and go to **Tools > Knowledge Coach Titles**. Then, review the *CCH release date* and *Name* columns in this window. If the correct version number is not appended to the title name, please deploy this update.

Note: The version number displays in the Workpaper Properties of each workpaper; however, the footer in an open workpaper does not necessarily show the correct version. Therefore, please use the Workpaper Properties information as a guide.

Which binders are affected by this update?

The update affects any binder containing the titles listed above, including new binders, rolled forward binders, finalized binders, and binder templates that have been updated to the relevant titles. Follow the recommended actions below to ensure these changes are applied.

Do I need to update each user's computer or binder separately?

The update must be installed on each workstation and server, but you do not need to update each computer separately. Wolters Kluwer provides a silent install version of the update that can be scripted to deploy to multiple computers simultaneously. Talk to your IT staff about which method is best for your firm.

Updates and Recommended Actions for the Knowledge Coach Content Update May 2025

Update 1: Orphaned risks no longer show in *KBA-502S Summary of Risk Assessment* or *KBA-102S Uniform Guidance Compliance Audit Significant Matters*.

Titles affected	<ul style="list-style-type: none">• 2023 Knowledge Based Single Audits• 2024 Knowledge Based Single Audits
Workpapers	<ul style="list-style-type: none">• <i>KBA-502S Summary of Risk Assessment</i>• <i>KBA-102S Uniform Guidance Compliance Audit Significant Matters</i>
Issue	Some users were reporting risks that could not be deleted after making changes to major programs and related compliance requirements. This will no longer occur, but some previously orphaned risks could remain.
Recommended actions	<p>Close Engagement, and then apply the Knowledge Coach Content update or confirm with your IT staff that it has been applied.</p> <p>For binders containing an orphaned risk that isn't removed after running the update, contact support for assistance removing the risk.</p>

Update 2: *AID-801 Audit Sampling Worksheet for Substantive Tests of Details* no longer shows components deleted from *KBA-301 Materiality, Performance Materiality, and Trivial Amounts* in the Tolerable Misstatement Table.

Titles affected	<ul style="list-style-type: none">• Titles using 2023 Base Title — Financial Statement Audits• Titles using 2024 Base Title — Financial Statement Audits
Workpapers	<ul style="list-style-type: none">• <i>AID-801 Audit Sampling Worksheet for Substantive Tests of Details</i>
Issue	Users were reporting items showing in the AID-801 Tolerable Misstatement table after deleting them from the KBA-301 Components table. This has been resolved.
Recommended actions	Close Engagement, and then apply the Knowledge Coach Content update or confirm with your IT staff that it has been applied.

	For binders containing the workpaper affected by this issue, review AID-801 to ensure that deleted components are not selected and update documentation as necessary.
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Update 3: *KBA-101 Overall Audit Strategy* no longer references not testing effectiveness of controls.

Titles affected	<ul style="list-style-type: none"> 2024 Knowledge-Based Audits of HUD Multifamily Housing - Financial Statements
Workpapers	<ul style="list-style-type: none"> <i>KBA-101 Overall Audit Strategy</i>
Issue	<p>KBA-101 incorrectly included wording related to rationale for not testing effectiveness of controls. This has been corrected and now states:</p> <p>"2. We will test internal controls over compliance at the major program level as documented at KBA-304 Determining Major HUD Programs. We will test compliance for all applicable compliance requirements as documented at KBA-3053 Determining Direct and Material Compliance Requirements."</p>
Recommended actions	<p>Close Engagement, and then apply the Knowledge Coach Content update or confirm with your IT staff that it has been applied.</p> <p>For binders containing the workpaper affected by this issue, you can replace the incorrect text with the above text.</p>

Past Updates Included in this Release

If you have not installed the following updates, they will be installed with this release. Review the linked release notes below for information about these previous updates.

- [February 2025 Update](#)
- [November 2024 Update](#)
- [October 2024 Update](#)
- [August 2024 Update](#)
- [April 2024 Update](#)
- [March 2024 Update](#)
- [November 2023 Update](#)
- [October 2023 Update](#)
- [September 2023 Update](#)
- [April 2023 Update](#)