

# 2022 NONTRADITIONAL ENGAGEMENTS OVERVIEW FOR KNOWLEDGE COACH USERS

## PURPOSE

This document is published for the purpose of communicating, to users of the toolset, updates and enhancements included in the current version. This document is not, and should not be used as an audit program to update the audit documentation of an engagement started in a previous version of this product.

## WORKPAPER UPDATES AND ROLL FORWARD NOTES

### General Roll Forward Note:

You must be the current editor of all Knowledge Coach workpapers to update to the latest content, and you must be the current editor upon opening the updated workpaper for the first time to ensure you see the updated workpaper.

The *2022 Knowledge-Based™ Nontraditional Engagements* reflects current accounting authoritative literature including AICPA Auditing Standards Board (ASB) Statements on Standards for Attestation Engagements (SSAEs), *Government Auditing Standards* (GAGAS, or the Yellow Book); QC Section 10, *A Firm’s System of Quality Control*; and the revised AICPA Code of Professional Conduct (Code), including the provisions of ET Section 1.295, *Nonattest Services*. This edition of the tools has been updated through SSAE No. 22, *Review Engagements*, which supersedes AT-C Section 210 of the same title in *AICPA Professional Standards* and can be used by practitioners who have implemented SSAE-22 and SSAE No. 21, *Direct Examination Engagements*. SSAE-21 is effective for examination reports dated on or after June 15, 2022, and SSAE-22 is effective for practitioners’ review reports dated on or after June 15, 2022. Early implementation of SSAE-22 is permitted only if the practitioner also implements early the amendments to AT-C Section 105 included in SSAE-21.

The 2022 edition of *Knowledge-Based Nontraditional Engagements* includes the following updates:

### Knowledge-Based Attestation Documents (KBAs):

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
<b>KBA-101 Findings Summary and Report Conclusions Worksheet: Examination-Level and Review-Level Engagements</b>						
Review	Modified	Added adverse conclusion to report conclusion options for review-level reports	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
<b>KBA-200 Entity/Engagement Information and Background</b>						
Exam	Modified	Modified practice alert regarding SSAE-21	Purpose	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	Added practice alert regarding SSAE-22	Purpose	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Exam	Removed	Removed TQ, "Is the auditor implementing SSAE-21?"	TQ Table			
<b>KBA-201 Attestation Client/Engagement Acceptance Form</b>						
Exam, Review, AUP	Modified	Removed steps / modified language used prior to implementing SSAE-21; minor wording changes	Instructions, Procedures	Workflow Improvement		
<b>KBA-901 Engagement Review and Approval Checklist</b>						
Exam, AUP, Review	Removed	Removed TQ, "Is the auditor implementing SSAE-21?"	TQ Table			
Consulting	Added	Added new step as follows:  Any noncompliance with relevant ethical requirements was properly addressed.	Procedures			
<b>KBA-902 Attestation Engagement Documentation Checklist</b>						
Exam	Modified	Modified practice alert regarding SSAE-21	Instructions	New or Revised Guidance	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	Added practice alert regarding SSAE-22	Instructions	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Exam	Modified	Removed steps / modified language used prior to implementing SSAE-21	Instructions, Procedures	Workflow Improvement		
Review	Modified	Added step below: For review-level engagements conducted in accordance with GAGAS, we have documented the elements of each finding, including: <ul style="list-style-type: none"> <li>a. Criteria</li> <li>b. Condition</li> <li>c. Cause</li> <li>d. Effect or potential effect</li> </ul>				

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
AUP	Removed	Removed TQ, "Is the engagement performed AFTER implementation of SSAE-19, <i>Agreed-Upon Procedures Engagements?</i> and all steps for "Engagements Performed before Implementation of SSAE-19, Agreed Upon Procedures Engagements".	Procedures	New or Revised Guidance	SSAE-19, <i>Agreed-Upon Procedures Engagements</i>	

**Attestation Programs (ATTs):**

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
<b>ATT-100 Overall Engagement-Level Tailoring Questions</b>						
Exam, Review	Removed	Removed TQ, "Is the auditor implementing SSAE-21?".	TQ Table			
AUP	Removed	Removed the following TQs:  Is the engagement for the period ending on or after June 30, 2020?  Is the auditor implementing SSAE-21?  Is the engagement performed AFTER implementation of SSAE-19, <i>Agreed-Upon Procedures Engagements?</i>				
<b>ATT-101, ATT-104, ATT-107, ATT-110, ATT-112</b>						
	Deleted	Deleted workpapers used prior to implementation of SSAE-21				
<b>ATT-101A Overall Attestation Program: Assertion-Based Examination-Level Engagement through ATT-116 Overall Attestation Program: SOC for Cybersecurity Risk Management Program</b>						
Exam	Deleted	Deleted steps that were only applicable when the practitioner was not yet implementing the 2018 revision of the Yellow Book.	Procedures	New or Revised Guidance	Government Auditing Standards – 2018 Revision	
Exam	Modified	Modified practice alert regarding SSAE-21	Purpose	Clarification		

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
<b>ATT-102 Overall Attestation Program: Review-Level Engagement</b>						
Review	Modified	Modified practice alert regarding SSAE-22	Purpose	Clarification		
Review	Modified	Preliminary Engagement Activities section: <ul style="list-style-type: none"> <li>Modified Step 6 to incorporate SSAE-22 requirements regarding the terms of the engagement</li> <li>Added practice point to Step 7 directing the practitioner to use professional judgment in determining whether management has a reasonable basis for making its assertion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Engagement Planning section: <ul style="list-style-type: none"> <li>Modified Step 17 to incorporate SSAE-22 requirements regarding the subject matter and designing review procedures</li> <li>Modified Step 19 to incorporate SSAE-22 requirements regarding the sufficient appropriate review evidence as a basis for conclusion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Performing Attest Procedures section: <ul style="list-style-type: none"> <li>Modified practice point regarding sufficient appropriate review evidence</li> <li>Added new Step 22 to outline SSAE-22 requirements regarding analytical procedures</li> <li>Modified Step 23 to incorporate the requirement to obtain sufficient appropriate review evidence to reduce attestation risk to a level that is acceptable in the circumstances of the engagement as a basis for expressing a conclusion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Evaluating, Concluding, and Reporting Procedures section - added new step 30: Consider whether materiality levels remain appropriate	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Minor wording changes				
<b>ATT-103 Overall Attestation Program: Agreed-Upon Procedures Engagement</b>						

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AUP	Removed	Removed TQ, “Is the engagement performed AFTER implementation of SSAE-19, <i>Agreed-Upon Procedures Engagements?</i> and all steps for “Engagements Performed before Implementation of SSAE-19, Agreed Upon Procedures Engagements”.	Procedures	New or Revised Guidance	SSAE-19, <i>Agreed-Upon Procedures Engagements</i>	
<b>ATT-105 Overall Attestation Program: SOC for Supply Chain</b>						
Exam	Modified	Renamed Overall Attestation Program: SOC for Supply Chain; ; added “assertion-based” to the description of engagement	Workpaper	Clarification	AICPA Guide, <i>Reporting on an Examination of Controls Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy in a Production, Manufacturing, or Distribution System (SOC for Supply Chain)</i>	
Exam	Modified	<p>Preliminary Engagement Activities section:</p> <ul style="list-style-type: none"> <li>Modified Step 2 to read “Determine that our firm has the appropriate competence and capabilities, <b>including knowledge of the underlying subject matter and criteria,..</b>”</li> <li>Added “maintain <b>professional skepticism and independence...</b>” to Step 3</li> <li>Step 11 - added practice point regarding the use of professional judgment in determining whether management has a reasonable basis for making its assertion</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	<p>Engagement Planning and Risk Assessment section:</p> <ul style="list-style-type: none"> <li>Added new Step 19 to inquire whether the responsible party has an internal audit function</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		<p>or used any specialists in the preparation of the subject matter</p> <ul style="list-style-type: none"> <li>Added “including specialists” to responsible party personnel in Step 20</li> </ul>				
Exam	Modified	<p>Evaluating, Concluding, and Reporting Procedures section:</p> <ul style="list-style-type: none"> <li>Modified practice point in Step 53 regarding the course of action if the practitioner is unable to obtain sufficient appropriate evidence</li> <li>Added new Step 56 to reconsider materiality for the subject matter if information obtained during the engagement would have caused the practitioner to have initially determined a different materiality</li> <li>Added practice point to Step 61 on the course of action if the required representations are not provided or are not reliable</li> <li>Added practice point to Step 74 to indicate that the practitioner should not release the practitioner’s report until completion of the engagement quality control review</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	Minor wording changes				
<b>ATT-106 Overall Attestation Program: Agreed-Upon Procedures Engagement on Prospective Financial Statements</b>						
AUP	Removed	Removed TQ, “Is the engagement performed AFTER implementation of SSAE-19, <i>Agreed-Upon Procedures Engagements?</i> and all steps for “Engagements Performed before Implementation of SSAE-19, Agreed Upon Procedures Engagements”.	Procedures	New or Revised Guidance	SSAE-19, <i>Agreed-Upon Procedures Engagements</i>	
<b>ATT-108 Overall Attestation Program: Review-Level Engagement on Pro Forma Financial Information</b>						
Review	Modified	Modified practice alert regarding SSAE-22	Purpose	Clarification	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Preliminary Engagement Activities section:	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		<ul style="list-style-type: none"> <li>Modified Step 7 to incorporate SSAE-22 requirements regarding the terms of the engagement</li> <li>Modified Step 8 to reflect SSAE-22 language about written assertion; added practice point directing the practitioner to use professional judgment in determining whether management has a reasonable basis for making its assertion</li> </ul>				
	Modified	<p>Engagement Planning section:</p> <ul style="list-style-type: none"> <li>Modified Step 19 to incorporate SSAE-22 requirements regarding the subject matter and designing review procedures</li> <li>Modified Step 21 to incorporate SSAE-22 requirements regarding the sufficient appropriate review evidence as a basis for conclusion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	<p>Performing Attest Procedures section:</p> <ul style="list-style-type: none"> <li>Modified practice point regarding sufficient appropriate review evidence</li> <li>Added new Step 24 to outline SSAE-22 requirements regarding analytical procedures</li> <li>Modified Step 25 to incorporate the requirement to obtain sufficient appropriate review evidence to reduce attestation risk to a level that is acceptable in the circumstances of the engagement as a basis for expressing a conclusion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Evaluating, Concluding, and Reporting Procedures section - added new step 41: Consider whether materiality levels remain appropriate	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Minor wording changes				
<b>ATT-111 Overall Attestation Program: Agreed-Upon Procedures Engagement on an Entity’s Compliance with Specified Requirements</b>						
AUP	Removed	Removed TQ, “Is the engagement performed AFTER implementation of SSAE-19, <i>Agreed-Upon Procedures Engagements?</i> and all steps for “Engagements Performed	Procedures	New or Revised Guidance	SSAE-19, <i>Agreed-Upon Procedures Engagements</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		before Implementation of SSAE-19, Agreed Upon Procedures Engagements”.				
<b>ATT-113 Overall Attestation Program: Review-Level Engagement on Management’s Discussion and Analysis</b>						
	Modified	Modified practice alert regarding SSAE-22	Purpose	Clarification	SSAE-22, <i>Review Engagements</i>	
	Modified	Preliminary Engagement Activities section: <ul style="list-style-type: none"> <li>Modified Step 16 to incorporate SSAE-22 requirements regarding the terms of the engagement</li> <li>Added practice point to Step 17 directing the practitioner to use professional judgment in determining whether management has a reasonable basis for making its assertion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Engagement Planning section: <ul style="list-style-type: none"> <li>Modified Step 30 to incorporate SSAE-22 requirements regarding the subject matter and designing review procedures</li> <li>Modified Step 32 to incorporate SSAE-22 requirements regarding the sufficient appropriate review evidence as a basis for conclusion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Performing Attest Procedures section: <ul style="list-style-type: none"> <li>Modified practice point regarding sufficient appropriate review evidence</li> <li>Added new Step 35 to outline SSAE-22 requirements regarding analytical procedures</li> <li>Modified Step 36 to incorporate the requirement to obtain sufficient appropriate review evidence to reduce attestation risk to a level that is acceptable in the circumstances of the engagement as a basis for expressing a conclusion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Evaluating, Concluding, and Reporting Procedures section - added new step 57: Consider whether materiality levels remain appropriate	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	



Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
	Modified	Minor wording changes				
<b>ATT-114 Overall Attestation Program: Assertion-Based Examination-Level Engagement on Sustainability Information</b>						
Exam	Modified	Renamed “Overall Attestation Program: Assertion-Based Examination-Level Engagement on Sustainability Information”; added “assertion-based” to the description of engagement	Workpaper	Clarification	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	Preliminary Engagement Activities section: <ul style="list-style-type: none"> <li>Modified Step 2 to read “Determine that our firm has the appropriate competence and capabilities, <b>including knowledge of the underlying subject matter and criteria...</b>”</li> <li>Added “maintain <b>professional skepticism and independence...</b>” to Step 3</li> <li>Step 9 - added practice point regarding the use of professional judgment in determining whether management has a reasonable basis for making its assertion</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	Engagement Planning and Risk Assessment section: <ul style="list-style-type: none"> <li>Added new Step 16 to inquire whether the responsible party has an internal audit function or used any specialists in the preparation of the subject matter</li> <li>Added “including specialists” to responsible party personnel in Step 17</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	
Exam	Modified	Evaluating, Concluding, and Reporting Procedures section: <ul style="list-style-type: none"> <li>Modified practice point in Step 40 regarding the course of action if the practitioner is unable to obtain sufficient appropriate evidence</li> <li>Added new Step 43 to reconsider materiality for the subject matter if information obtained during the engagement would have caused the practitioner to have initially determined a different materiality</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		<ul style="list-style-type: none"> <li>Added practice point to Step 48 on the course of action if the required representations are not provided or are not reliable</li> <li>Added practice point to Step 61 to indicate that the practitioner should not release the practitioner's report until completion of the engagement quality control review</li> </ul>				
Exam	Modified	Minor wording changes				
<b>ATT-115 Overall Attestation Program: Review-Level Engagement of Sustainability Information</b>						
Review	Modified	Modified practice alert regarding SSAE-22	Purpose	Clarification	SSAE-22, <i>Review Engagements</i>	
	Modified	Preliminary Engagement Activities section: <ul style="list-style-type: none"> <li>Modified Step 7 to incorporate SSAE-22 requirements regarding the terms of the engagement</li> <li>Added practice point to Step 8 directing the practitioner to use professional judgment in determining whether management has a reasonable basis for making its assertion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Engagement Planning section: <ul style="list-style-type: none"> <li>Modified Step 18 to incorporate SSAE-22 requirements regarding the subject matter and designing review procedures</li> <li>Modified Step 20 to incorporate SSAE-22 requirements regarding the sufficient appropriate review evidence as a basis for conclusion</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
Review	Modified	Performing Attest Procedures section: <ul style="list-style-type: none"> <li>Modified practice point regarding sufficient appropriate review evidence</li> <li>Added new Step 23 to outline SSAE-22 requirements regarding analytical procedures</li> <li>Modified Step 24 to incorporate the requirement to obtain sufficient appropriate review evidence to reduce attestation risk to a level that is acceptable in the circumstances of the</li> </ul>	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		engagement as a basis for expressing a conclusion				
	Modified	Evaluating, Concluding, and Reporting Procedures section - added new step 31: Consider whether materiality levels remain appropriate	Procedures	New or Revised Guidance	SSAE-22, <i>Review Engagements</i>	
	Modified	Minor wording changes				
<b>ATT-116 Overall Attestation Program: SOC for Cybersecurity Risk Management Program</b>						
	Modified	Renamed “Overall Attestation Program: SOC for Cybersecurity Risk Management Program”; added “assertion-based” to the description of engagement	Workpaper	Clarification	SSAE-21, <i>Direct Examinations</i>	
	Modified	Preliminary Engagement Activities section: <ul style="list-style-type: none"> <li>Modified Step 2 to read “Determine that our firm has the appropriate competence and capabilities, <b>including knowledge of the underlying subject matter and criteria...</b>”</li> <li>Added “maintain <b>professional skepticism and independence...</b>” to Step 3</li> <li>Step 9 - added practice point regarding the use of professional judgment in determining whether management has a reasonable basis for making its assertion</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	
	Modified	Engagement Planning and Risk Assessment section: <ul style="list-style-type: none"> <li>Added new Step 14 to inquire whether the responsible party has an internal audit function or used any specialists in the preparation of the subject matter</li> <li>Added “including specialists” to responsible party personnel in Step 15</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	
	Modified	Evaluating, Concluding, and Reporting Procedures section: <ul style="list-style-type: none"> <li>Modified practice point in Step 49 regarding the course of action if the practitioner is unable to obtain sufficient appropriate evidence</li> <li>Added new Step 52 to reconsider materiality for the subject matter if information obtained during</li> </ul>	Procedures	Enhancement	SSAE-21, <i>Direct Examinations</i>	

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		<p>the engagement would have caused the practitioner to have initially determined a different materiality</p> <ul style="list-style-type: none"> <li>Added practice point to Step 57 on the course of action if the required representations are not provided or are not reliable</li> <li>Added practice point to Step 67 to indicate that the practitioner should not release the practitioner's report until completion of the engagement quality control review</li> </ul>				
<b>ATT-401 Understanding Entity-Level Controls</b>						
Exam	Modify	<p>Modified detailed tables as follows:</p> <ul style="list-style-type: none"> <li>Removed columns 6-7 regarding compensating controls</li> <li>Minor wording changes</li> </ul>	Instructions, Tables	Improved Workflow		
<b>ATT-402 Understanding General Controls For Information Technology</b>						
Exam	Modify	<p>Modified Table 3 as follows:</p> <ul style="list-style-type: none"> <li>Removed columns 9-11 regarding compensating controls</li> <li>Added the following significant classes of transactions or account balances to General Information section: Customer Relationship Management, Human Resource Info System, Cloud-Based Infrastructure</li> <li>Minor wording changes</li> </ul>	Instructions, Tables	Improved Workflow		
<b>ATT-403 Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts through ATT-411</b>						
Exam	Modify	Added discussion of complementary controls to Step 3 and Step 4 instructions	Instructions	Improved Workflow		
	Modify	<p>Modified Step 4 table as follows:</p> <ul style="list-style-type: none"> <li>Removed Column 4 for documentation of control type</li> <li>Added Column 5 for documentation of complementary controls</li> </ul>	Instructions, Tables	Improved Workflow		

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
		<ul style="list-style-type: none"> <li>Removed Columns 9-11 regarding compensating controls</li> <li>Minor wording changes</li> </ul>				
<b>ATT-901 Attestation Program: Evaluating Subsequently Discovered Facts Existing at the Date of the Practitioner’s Report</b>						
Exam	Modified	Minor wording changes				

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

- Deleted **AID-903** Report Preparation Checklist: Examination-Level Attestation Engagement (General) (Prior to Implementing SSAE-21) used prior to implementation of SSAE-21
- Updated titles and language in accordance with SSAE-21 and SSAE-22 requirements, where applicable

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

- Deleted RPTs used prior to implementation of SSAE-21
  - RPT-901** Examination Engagement: Unmodified Opinion on Subject Matter (General Use) (Prior to Implementing SSAE-21)
  - RPT-902** Examination Engagement: Unmodified Opinion on an Assertion (General Use) (Prior to Implementing SSAE-21)
  - RPT-903** Examination Engagement: Unmodified Opinion on an Assertion but Opinion Is Issued on the Subject Matter (General Use) (Prior to Implementing SSAE-21)
  - RPT-904** Examination Engagement: Unmodified Opinion on Subject Matter That Is the Responsibility of a Party Other Than the Client—*No* Written Assertion (Restricted Use) (Prior to Implementing SSAE-21)
  - RPT-905** Examination Engagement: Unmodified Opinion on Subject Matter—Criteria Available Only to Specified Parties (Restricted Use) (Prior to Implementing SSAE-21)
  - RPT-911** Examination Engagement: Qualified Opinion on Subject Matter Due to Material Misstatement or Deviations from Criteria (General Use) (Prior to Implementing SSAE-21)
  - RPT-914** Examination Engagement: Adverse Opinion on Subject Matter Due to Material Misstatement or Deviations from Criteria (General Use) (Prior to Implementing SSAE-21)
  - RPT-915** Examination Engagement: Disclaimer of Opinion on Subject Matter Due to a Scope Limitation (General Use) (Prior to Implementing SSAE-21)
  - RPT-930** AUP Engagement: Report on Agreed-Upon Procedures (Prior to Implementing SSAE-19)
  - RPT-931** AUP Engagement: Report on Agreed-Upon Procedures Related to Cash and Accounts Receivable (Prior to Implementing SSAE-19)
  - RPT-932** AUP Engagement: Report on Agreed-Upon Procedures in Connection with Claims of Creditors (Prior to Implementing SSAE-19)
  - RPT-949** Agreed-Upon Procedures Engagement: Report on Forecasted Financial Statements (Prior to Implementing SSAE-19)
  - RPT-950** Agreed-Upon Procedures Engagement: Report on Projected Financial Statements (Prior to Implementing SSAE-19)
  - RPT-994** Agreed-Upon Procedures Engagement: Report on Compliance with Specified Requirements (Prior to Implementing SSAE-19)
  - RPT-995** Agreed-Upon Procedures Engagement: Report on Effectiveness of an Entity’s Internal Control over Compliance (Prior to Implementing SSAE-19)

- Updated titles and language in accordance with SSAE-21 and SSAE-22 requirements, where applicable
- **NEW RPT-0920** Review Engagement: Adverse Conclusion on Subject Matter (General Use)

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

- **Deleted** CORs used prior to implementation of SSAE-21
  - **COR-203** Engagement Letter: Agreed-Upon Procedures Engagement (Prior to Implementing SSAE-19)
  - **COR-206** Engagement Letter: Agreed-Upon Procedures Engagement on a Forecast (Prior to Implementing SSAE-19)
  - **COR-219** Agreement of Specified Parties: Agreed-Upon Procedures Engagement (prior to implementing SSAE-19)
  - **COR-901** Representation Letter: Examination-Level Engagement (Prior to Implementing SSAE-21)
  - **COR-903** Representation Letter: Agreed-Upon Procedures Engagement (Prior to Implementing SSAE-19)
  - **COR-905** Representation Letter: Agreed-Upon Procedures Over a Financial Forecast (Prior to Implementing SSAE-19)
  - **COR-906** Representation Letter: Examination of a Financial Projection (Prior to Implementing SSAE-21)
  - **COR-907** Representation Letter: Agreed-Upon Procedures Over a Financial Projection (Prior to Implementing SSAE-19)
  - **COR-909** Representation Letter: Compliance Examination Engagement (Prior to Implementing SSAE-21)
  - **COR-911** Representation Letter: Examination-Level MD&A Attestation Engagement (Prior to Implementing SSAE-21)
  - **COR-916** Representation Letter: Engaging Party (Prior to Implementing SSAE-21)
- Updated titles and language in accordance with SSAE-21 and SSAE-22 requirements, where applicable
- **NEW COR-209** Engagement Letter: SOC for Supply Chain
- **NEW COR-923** Representation Letter: Engaging Party Review Engagement

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

- **RESs 001** Definitions and requirements updated in accordance with SSAE-22.
- **RES-002** Updated as needed.

**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:

- AICPA Auditing Standards Board (ASB) Statements on Standards for Attestation Engagements (SSAEs)
- *Government Auditing Standards* (GAGAS, or the Yellow Book);
- QC Section 10, *A Firm's System of Quality Control*; and the revised AICPA Code of Professional Conduct (Code), including the provisions of ET Section 1.295, *Nonattest Services*.
- Updated through SSAE No. 22, *Review Engagements*, which supersedes AT-C Section 210 of the same title in AICPA *Professional Standards* and can be used by practitioners who have implemented SSAE-22 and SSAE No. 21, *Direct Examination Engagements*. SSAE-21 is effective for examination reports dated on or after June 15, 2022, and SSAE-22 is effective for practitioners' review reports dated on or after June 15, 2022. Early implementation of SSAE-22 is permitted only if the practitioner

also implements early the amendments to AT-C Section 105 included in SSAE-21. The 2022 tools include many tips and examples, as well as links to specific guidance that provides instant access to detailed analysis related to the steps and processes discussed in the workpapers.

## 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>
<b>KBA</b> s	<b>KNOWLEDGE-BASED ATTESTATION DOCUMENTS</b>	
KBA-101	Findings Summary and Report Conclusions Worksheet: Examination-Level and Review-Level Engagements	X
KBA-102	Findings Summary: Agreed-Upon Procedures Engagement	X
KBA-200	Entity Information and Background	X in Exam and Review Packages
KBA-201	Attestation Client/Engagement Acceptance Form	
KBA-501	Risk Assessment and Attest Program: Examination-Level Engagement	X
KBA-502	Attest Program: Review-Level Engagement	X
KBA-901	Engagement Review and Approval Checklist	
KBA-902	Attestation Engagement Documentation Checklist	
<b>ATT</b> s	<b>ATTESTATION PROGRAMS</b>	
ATT-100	Engagement-Level Tailoring Questions	X



<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-101A	Overall Attestation Program: Assertion-Based Examination-Level Engagement (in Accordance with SSAE-21)	
ATT-101B	Overall Attestation Program: Direct-Examination Engagement	
ATT-102	Overall Attestation Program: Review-Level Engagement	
ATT-103	Overall Attestation Program: Agreed-Upon Procedures Engagement	
ATT-104	Overall Attestation Program: Assertion-based Examination-Level Engagement on Prospective Financial Statements	
ATT-105	Overall Attestation Program: SOC for Supply Chain	
ATT-106	Overall Attestation Program: Agreed-Upon Procedures Engagement on Prospective Financial Statements	
ATT-107	Overall Attestation Program: Assertion-based Examination-Level Attestation Engagement on Pro Forma Financial Information	
ATT-108	Overall Attestation Program: Review-Level Engagement on Pro Forma Financial Information	
ATT-109	Overall Attestation Program: Engagement to Report on the Effectiveness of an Entity's Internal Control over Financial Reporting or Management's Written Assertion (Integrated with an Audit of Financial Statements)	
ATT-110	Overall Attestation Program: Examination-Level Engagement on an Entity's Compliance with Specified Requirements	
ATT-111	Overall Attestation Program: Agreed-Upon Procedures Engagement on an Entity's Compliance with Specified Requirements	
ATT-112	Overall Attestation Program: Assertion-based Examination-Level Engagement on Management's Discussion and Analysis	
ATT-113	Overall Attestation Program: Review-Level Engagement on Management's Discussion and Analysis	
ATT-114	Overall Attestation Program: Assertion-Based Examination-Level Engagement on Sustainability Information	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-115	Overall Attestation Program: Review-Level Engagement on Sustainability Information	
ATT-116	Overall Attestation Program: SOC for Cyber Security Risk Management Program	
ATT-301	Understanding the Subject Matter	
ATT-401	Understanding Entity-Level Controls: Complex Entities	
ATT-402	Understanding General Controls for Information Technology	
ATT-403	Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts	
ATT-404	Understanding Activity-Level Controls: Inventory	
ATT-405	Understanding Activity-Level Controls: Property, Plant, and Equipment	
ATT-406	Understanding Activity-Level Controls: Other Assets	
ATT-407	Understanding Activity-Level Controls: Accounts Payable and Cash Disbursements	
ATT-408	Understanding Activity-Level Controls: Payroll and Other Liabilities	
ATT-409	Understanding Activity-Level Controls: Treasury	
ATT-410	Understanding Activity-Level Controls: Income Taxes	
ATT-411	Understanding Activity-Level Controls: Financial Reporting and Closing Process	
ATT-412	Evaluation of Management's Description of the Entity's Cybersecurity Risk Management Program	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
ATT-413	Evaluation of Management's Description of the Entity's Supply Chain	
ATT-902	Attestation Program: Subsequent Events	
<b>CONs</b>	<b>CONSULTING PROGRAMS</b>	
CON-100	Engagement-Level Tailoring Questions	X
CON-101	Overall Engagement Program: Due Diligence Engagement – Buyer's Assistance	
CON-102	Overall Engagement Program: Due Diligence Engagement – Seller's Assistance	
CON-103	Findings Summary: Consulting Engagement	X
CON-104	Overall Engagement Program: Risk Assessment Engagement	
CON-106	Overall Engagement Program: ElderCare Services Engagement	
<b>AIDs</b>	<b>PRACTICE AIDs</b>	
AID-101	Overall Examination or Review Engagement Strategy	X in Exam and Review Packages
AID-201	Nonattest Services Independence Checklist	
AID-302	Inquiries of Management and Others within the Entity about the Risks of Fraud and Noncompliance with Laws and Regulations	
AID-601	Considering the Use of the Work of Internal Auditors or Other Responsible Party Personnel	
AID-604	Using the Work of a Practitioner's Specialist	

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>
AID-605	Using the Work of a Management's Specialist	
AID-606	Involvement of an Other Practitioner	
AID-702	Designing Tests of Controls	
AID-802	SWOT Analysis Worksheet: Risk Assessment Engagements	
AID-901	Differences of Professional Opinion	