2023 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 *2023 Knowledge-Based^{TM} 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.

The following attestation programs and the related reports, correspondence, tools and practice aids were moved to the *2023 Knowledge-Based Examinations of Service Organizations Tools.*

Examination-Level Engagements on an Entity's Cybersecurity Risk Management Program (SOC for Cybersecurity)
Examination-Level Engagements on an Entity's Supply Chain (SOC for Supply Chain)

The 2023 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
KBA-101 Findings Summary and Report Conclusions Worksheet: Examination-Level and Review-Level Engagements						
Exam, Review	Modified	Updated Practice Point regarding findings	Instructions	Enhancement		
KBA-504 Basis for Inherent Risk Assessment: CyberSecurity						
Exam	Deleted	Moved to 2023 Knowledge-Based Examinations of Service Organizations Tools				
KBA-902 Attestation Engagement Documentation Checklist						
Exam	Deleted	Deleted step, "For all engagements, except direct-examination engagements under SSAE-21, we				

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
		obtained a written assertion from the responsible party and included it in the attest documentation.".				

Attestation Programs (ATTs):

Title	Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
ATT-100 Overall Engagement-Level Tailoring Questions						
Exam	Deleted	Deleted Tailoring Question, "Is the engagement to perform an examination on cybersecurity risk management?".				
ATT-101 Overall Attestation Program: Assertion-Based Examination-Level Engagement, ATT-101B Overall Attestation Program: Direct-Examination Engagement, ATT-402 Understanding General Controls For Information Technology						
Exam	Modified	Minor wording changes				
ATT-403 Understanding Activity-Level Controls: Revenue, Accounts Receivable, and Cash Receipts through ATT-411 Understanding Activity Level Controls: Financial Reporting and Closing Process						
Exam	Deleted	Moved to 2023 Knowledge-Based Examinations of Service Organizations Tools				
ATT-412 Evaluation and Management's Description of the Entity's CyberSecurity Risk Management Program and ATT-413 Evaluation of Management's Description of the Entity's Supply Chain						
Exam	Deleted	Moved to 2023 Knowledge-Based Examinations of Service Organizations Tools				
ATT-901 and ATT-902 Attestation Program: Subsequent Events						
Exam, Review, AUP	Modified	Minor wording changes				

Practice Aids (AIDs) have been modified and updated, where applicable, with additional tips, references, and examples.
AID-914 moved to the 2023 Knowledge-Based Examinations of Service Organizations Tools

Auditor's Reports (RPTs) have been modified and updated, where applicable, in accordance with current guidance.
RPTs 1030-1034, 1040 moved to the 2023 Knowledge-Based Examinations of Service Organizations Tools
NEW RPT-0996 Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement
NEW RPT-0997 Report on Compliance for the U.S. Small Business Administration Shuttered Venue Operators Grant (SVOG) Requirements for a SVOG Compliance Examination Engagement—Unmodified Opinion on Compliance, No Reportable Findings

NEW RPT-0998 Report on Compliance for the U.S. Small Business Administration Shuttered Venue Operators Grant (SVOG) Requirements for a SVOG Compliance Examination Engagement—Unmodified Opinion on Compliance, Reportable Findings

NEW RPT-0999 Report on Compliance for the U.S. Small Business Administration Shuttered Venue Operators Grant (SVOG) Requirements for a SVOG Compliance Examination Engagement—Modified Opinion on Compliance, Reportable Findings

Correspondence Documents (CORs) have been modified and updated, where applicable, in accordance with current guidance.
CORs 208, 209, 914, 915 moved to the 2023 Knowledge-Based Examinations of Service Organizations Tools
Representation Letter: Assertion-Based Examination-Level or Review Level Engagement of Sustainability Information When Reporting on the Assertion renumbered **COR-914**

Resource Documents (RESs) have been modified and updated, where applicable, in accordance with current guidance.
RES-001 Updated in accordance with current guidance
RES-002 Updated as needed
RESs 023, 024 moved to the 2023 Knowledge-Based Examinations of Service Organizations Tools

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 2023 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.

Form No.	Form Name	Foundation Workpaper
KBAs	Knowledge-Based Attestation Documents	
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	
ATTs	ATTEStAtion Programs	
ATT-100	Engagement-Level Tailoring Questions	X

Form No.	Form Name	Foundation Workpaper
ATT-101	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-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-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	
ATT-115	Overall Attestation Program: Review-Level Engagement on Sustainability Information	
ATT-116	Overall Attestation Program: SOC for Cyber Security Risk Management Program	

KCO-001
Knowledge-Based Non-Traditional Engagements

Form No.	Form Name	Foundation Workpaper
ATT-301	Understanding the Subject Matter	
ATT-401	Understanding Entity-Level Controls: Complex Entities	
ATT-402	Understanding General Controls for Information Technology	
ATT-902	Attestation Program: Subsequent Events	
CONs	CONSULTING PROGRAMS	
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	
AIDs	Practice Aids	
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	

Form No.	Form Name	Foundation Workpaper
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	
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	