

CCH® ProSystem fx® Knowledge Coach

Welcome to 2023 Knowledge-Based Nontraditional Engagements for Knowledge Coach

This bulletin provides important information about the 2023 release of Knowledge Based Nontraditional Engagements. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

Information about the Title

This title is designed to help the auditor efficiently and effectively perform attestation and consulting engagements in accordance with applicable standards issued by the American Institute of Certified Public Accountants (AICPA), including Statement on Standards for Attestation Engagements (SSAEs) and Statements on Standards for Consulting Services (SSCS) (CS Section 100). The Knowledge-Based Methodology for nontraditional engagements is a risk-based methodology conducting nontraditional engagements. It emphasizes using knowledge of the entity, subject matter, and suitable criteria to perform procedures and, when applicable, make risk assessments and recommendations in connection with an engagement.

Nontraditional engagements are often unique and complex, and require specialized accounting, and attestation knowledge. Conducting nontraditional engagements requires the exercise of the practitioner's professional judgment. This edition includes specific, up-to-date guidance for nontraditional engagements and 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 engagement program to update the documentation of an engagement started in a previous version of this product.

The methodology is presented in terms of its application for attestation engagements including:

- Attestation Engagements
 - Examination-Level (General)
 - Review-Level (General)
- Agreed-Upon Procedures Engagements (General)
- Prospective Financial Statements:
 - Examination-Level Engagements
 - Review-Level Engagements
- Pro Forma Financial Information
 - Examination-Level Engagements
 - Review-Level Engagements
- Entity's Compliance with Specified Requirements or the Responsible Party's Written Assertion
 - Examination-Level Engagements

- Review-Level Engagements
- Management's Discussion and Analysis
 - Examination-Level Engagements
 - Review-Level Engagements
- Sustainability Information
 - Examination-Level Engagements
 - Review-Level Engagements
- Due Diligence Engagements
 - Consulting Engagements
- Risk Assessment Engagements
 - Consulting Engagements
- ElderCare Services Engagements
 - Consulting Engagements

This document is published for the purpose of communicating the updates and enhancements included in the current version to users of the toolset. 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.

If you are updating from a previous version of this title, refer to the *Knowledge Coach User Guide*, Chapter 12. The guide is found on the Engagement File Room Help menu.

The 2023 documents include CCH® Accounting Research® material links to specific guidance that provide instant access to detailed analysis related to the steps and processes discussed in the workpapers.

New in this Release

2023 Edition of Knowledge-Based Nontraditional Engagements

This edition features numerous enhancements, including:

- 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)
- Removing the ATT-40X Understanding Activity-Level Controls series of workpapers
- New workpapers as follows:
 - 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

- 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
- 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
- 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

[Click here](#) for the 2023 Nontraditional Engagements Title Overview for Knowledge Coach Users.

In addition, forms and practice aids throughout have been updated to include new examples and tips, and where applicable, to account for 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.

CCH® ProSystem fx® Engagement 2021 Compatibility

This title can be installed on Engagement v2021 by first installing the Engagement v2021.2.1 Update. The latest update can be downloaded via CCH Software Delivery Manager. This update allows you to use the 2022 content without installing Engagement v2021 until your firm plans to update.

CCH Axxess Knowledge Coach Instructions and Information

No installation is necessary. Once released, the title will be available for use after login. See the help topic [Updating Industry Content to the Latest Version](#) for instructions about applying the updated title.

CCH ProSystem fx Knowledge Coach Instructions and Information

Updating Your Title

If you are updating from a previous version of this title, review **Help > Knowledge Coach Help Topics**, then select "Updating to the Latest Version of a Workpaper" from the Table of Contents.

Best Practices

- Save changes to workpapers before closing the workpaper or the binder to ensure data is correctly updated.
- If Microsoft® Word crashes when using Knowledge Coach, before closing the binder, use the **Save Knowledge Coach Answers** option in the binder view under the Tools menu. This saves all data within tables.

- You can view other Knowledge Coach best practices on our [Website](#).

License Requirements

This title requires the Knowledge-Based Nontraditional Engagements license. Users who do not have a license for this title cannot use Knowledge Coach functionality in workpapers.

- For information on updating your licensing, see [How do I add or update CCH ProSystem fx Engagement Licenses?](#) on our Support Website.
- For more information on assigning licenses, see [How do I assign Engagement licenses?](#) on our Support Website.

Download and Installation Instructions

See [How do I add a new CCH ProSystem fx Knowledge Coach title to CCH ProSystem fx Engagement?](#) for instructions on installing a new Knowledge Coach title.

Notes:

- You must install the 2022 Financial Statement Base title before installing this title.
- This title can be installed on Engagement v2021 by installing the v2021.2.1 or later update available on Software Delivery Manager.
- On some occasions the content package file (.KCP) will download with the extension changed to .ZIP. If this occurs, change the extension of the downloaded file to KCP, using all capital letters.

We also have a utility to help you install and release your titles. See [How do I use the CCH ProSystem fx Knowledge Coach Title Install Utility?](#) for more information.