

2022 SINGLE AUDITS 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 Single Audits** have been updated to help auditors conduct efficient and effective audit engagements in accordance with U.S. GAAS and to take into account the latest literature, standards, and guidance, including:

The tools in the 2022 edition of *Knowledge-Based AuditsTM of Commercial Entities* have been updated to help auditors conduct efficient and effective audit engagements in accordance with U.S. GAAS and take into account the latest literature, standards, and guidance, including the following standards:

- SAS No. 142, *Audit Evidence* (effective for periods ending on or after December 15, 2022);
- AICPA Ethics Interpretation, *Staff Augmentation Arrangements* (ET sec. 1.275.007).

The following standards have not been fully incorporated but are discussed in practice alerts:

- SAS No. 143, *Auditing Accounting Estimates and Related Disclosures* (effective for periods ending on or after December 15, 2023);
- SAS No. 144, *Amendments to AU-C Sections 501, 540, and 620 Related to the Use of Specialists and the Use of Pricing Information Obtained from External Information Sources* (effective for periods ending on or after December 15, 2023);
- SAS No. 145, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* (effective for periods ending on or after December 15, 2023);
- SAS No. 146, *Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards; and*
- SAS No. 147, *Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations.*

Note: The amendments in SAS No. 143 predominantly affect AU-C Section 540. Until the effective date of December 15, 2023 the amendments to other AU-C sections will be located in the Appendix C of AU-C Section 540.

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 are revised financial statement disclosures checklists that provide a centralized resource of the required and recommended U.S. GAAP disclosures and key presentation items currently in effect, using the style referencing under the FASB Accounting Standards CodificationTM.

The 2022 edition of *Knowledge-Based Single Audits* 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
KBA-101S Overall Uniform Guidance Compliance Audit Strategy					
Modify	Added practice alert regarding <i>SAS No. 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards</i>	Instructions	New or Revised Guidance	<i>SAS No. 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards</i>	
Modify	Updated the list of matters to consider when developing the overall compliance audit strategy and audit plan	Instructions	Clarification		
Modify	Updated practice point to reflect 2022 OMB Compliance supplement language regarding higher risk	Instructions	New or Revised Guidance	2022 OMB Compliance Supplement	
Modify	Minor wording changes	Instructions, Tables			
KBA-102S Uniform Guidance Compliance Audit Significant Matters					
Modify	Updated examples of significant matters				
KBA-104S Evaluating and Communicating Deficiencies in Internal Control Over Compliance					
Modify	Minor wording changes	Instructions			
KBA-302S Understanding the Entity's Federal Program Environment					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modify	Updated practice alert regarding SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	Instructions	New or Revised Guidance	SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	
Modify	Added practice alert regarding SAS No. 142, <i>Audit Evidence</i>	Instructions	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Modified instructions to include SAS No. 142 requirements regarding information to be used as audit evidence	Instructions	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Summary of Significant Matters section – updated list of significant matters identified	Procedures	Improved Workflow		
Modify	Minor wording changes	Instructions, Procedures			
KBA-303S Inquiries of Management and Others Within the Entity About the Risks of Fraud in a Uniform Guidance Compliance Audit					
Modify	Minor wording changes	Procedures			
KBA-400S Identification of Applicable Compliance Requirements					
Modify	Updated instructions to reflect the requirements of 2022 Compliance Supplement	Instructions	New or Revised Guidance	2022 Compliance Supplement	
KBA-401S Understanding Entity-Level Controls over Compliance – KBA-414S Understanding Compliance Requirement-Level Controls: Special Tests and Provisions					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modify	Updated practice alert regarding SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	Instructions	New or Revised Guidance	SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	
Modify	Updated terminology to reflect SAS No. 142 requirements regarding sufficiency and appropriateness of audit evidence	Instructions, Tables	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Minor wording changes	Instructions, Tables			
KBA-501S Team Discussion of the Risks of Material Noncompliance – KBA-503S Basis for Assessment of Inherent Risk of Noncompliance					
Modify	Updated practice alert regarding SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	Instructions	New or Revised Guidance	SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	
KBA-501S Team Discussion of the Risks of Material Noncompliance					

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
Modify	Minor wording changes	Instructions, Procedures			
KBA-502S Summary of Assessments of Risks of Noncompliance					
Modify	Step 3 - modified instructions to reflect 2022 OMB Compliance Supplement updates	Instructions	New or Revised Guidance	2022 OMB Compliance Supplement	
KBA-503S Basis for Assessment of Inherent Risk of Noncompliance					
Modify	Added note regarding programs identified as higher risk by OMB	Instructions	New or Revised Guidance	2022 OMB Compliance Supplement	
KBA-901S Schedule of Expenditures of Federal Awards Presentation and Disclosure Checklist					
Modify	Added practice point regarding COVID19 funding	Procedures	New or Revised Guidance	2022 OMB Compliance Supplement	
KBA-902S Uniform Guidance Compliance Audit Review and Approval Checklist					
Modify	Minor wording changes	Instructions, Procedures			
Modify	Added Step 3: COVID19 related funding and its unique requirements were appropriately addressed in the audit.	Procedures	New or Revised Guidance	2022 OMB Compliance Supplement	
Modify	Updated practice alert regarding SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	Instructions	New or Revised Guidance	SAS No. 145, <i>Understan</i>	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward and Update Content Considerations
				<i>ding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	
KBA-903S Uniform Guidance Compliance Audit Documentation Checklist					
Modify	Minor wording changes	Instructions, Procedures			
Modify	Added Substep b to Step 4: The nature, timing and extent of tests of controls over compliance	Procedures	Enhancement		
Modify	Updated Step 17f to address corroborative or contradictory information	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Combined steps related to documentation of team discussion regarding the susceptibility of the entity’s financial statements to material misstatement due to error or fraud	Procedures	Improved Workflow		

Audit Programs (AUDs)

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AUD-101S Overall Audit Program					
Modified	Updated practice alert regarding SAS No. 147, <i>Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations</i>	Instructions	New or Revised Guidance	SAS No. 147, <i>Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations</i>	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
Modify	Modified Step 45 to include SAS No. 142 requirements regarding information to be used as audit evidence; added practice point regarding relevance and reliability of information obtained from an external source	Instructions	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Added Step 57 to consider whether the results of audit procedures provide a basis for concluding on the sufficiency and appropriateness of audit evidence obtained	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Added Step 58 to address inconsistencies in, or doubts about the reliability of, audit evidence	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Minor wording changes	Instructions, Procedures			
AUD-601S Audit Program: Testing and Evaluating Internal Auditors' Work					
Modify	Minor wording changes	Procedures			
AUD-602S Audit Program: Involvement of a Component Auditor					
Modify	Added practice alert regarding the Exposure Draft, Proposed Statement on Auditing Standards, <i>Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors and Audits of Referred-to Auditors)</i>	Instructions	Proposed Guidance		
Modify	Added practice point regarding involvement in the work performed by component auditors	Instructions	Clarification	AU-C Section 600, <i>Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)</i>	
AUD-603S Audit Program: Using the Work of an Auditor's Specialist					
Modify	Updated practice alert regarding SAS No. 144, <i>Amendments to AU-C Sections 501, 540, and 620 Related to the Use of specialists and the Use of Pricing Information Obtained from External Information Sources</i>	Instructions	New or Revised Guidance	SAS No. 144, <i>Amendments to AU-C Sections 501, 540, and 620 Related to the Use of specialists and the Use of Pricing</i>	

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
				<i>Information Obtained from External Information Sources</i>	
AUD-604S Audit Program: Using the Work of a Management’s Specialist					
Modify	Updated practice alert regarding SAS No. 144, <i>Amendments to AU-C Sections 501, 540, and 620 Related to the Use of specialists and the Use of Pricing Information Obtained from External Information Sources</i>	Instructions	New or Revised Guidance	SAS No. 144, <i>Amendments to AU-C Sections 501, 540, and 620 Related to the Use of specialists and the Use of Pricing Information Obtained from External Information Sources</i>	
Modify	Updated practice point regarding to competence, capabilities, and objectivity of the management’s specialist to reflect the guidance being moved to AU-C Section 501, <i>Audit Evidence – Specific Considerations for Selected Items</i>	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Updated terminology to include SAS No. 142 requirements regarding information to be used as audit evidence	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
AUD-701S Audit Program: Designing Tests of Controls over Compliance					
Modify	Updated practice alert regarding SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	Instructions	New or Revised Guidance	SAS No. 145, <i>Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	
Modify	Modified Step 8 to address SAS No. 142 requirements regarding evaluating information to be used as audit evidence	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Minor wording changes	Procedures			

Type of Change	Description of Change	Location	Based on Standard Y/N	Standard Reference	Roll Forward Considerations
AUD-801S Audit Program: Activities Allowed or Unallowed – AUD-817S Audit Program: Schedule of Expenditures of Federal Awards					
Modify	Added practice alert regarding SAS No. 142, <i>Audit Evidence</i>	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Updated terminology to reflect SAS No. 142 requirements regarding audit evidence	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Updated practice point regarding sufficiency and appropriateness of audit evidence	Procedures	New or Revised Guidance	SAS No. 142, <i>Audit Evidence</i>	
Modify	Minor wording changes	Instructions, Procedures			
AUD-901S Audit Program: Subsequent Events					
Modify	Added new step “Information To Be Used As Audit Evidence”	Procedures	SAS No. 142, <i>Audit Evidence</i>	SAS No. 142, <i>Audit Evidence</i>	

Practice Aids (AIDs) have been modified and updated, where applicable, in accordance with current guidance.

- **AIDs 401S Understanding General Controls over Compliance for Information Technology, 402S Understanding Controls over Compliance Maintained by a Service Organization** Updated practice alert regarding SAS No. 145, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*.
- **AID-402S Understanding Controls over Compliance Maintained by a Service Organization** Updated practice alert regarding SAS No. 142, *Audit Evidence*
- **AIDs 401S, 402S, 601S, 602S** Modified instructions and procedures to reflect SAS No. 142 guidance.
- **AID-903S Audit Report Preparation Checklist** Updated in accordance with *2022 OMB Compliance Supplement* requirements.

Auditor’s Reports (RPTs) had no significant updates.

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

- **Deleted CORs used prior to implementation of SASs 134-141.**
- **CORs 206S-214S** Updated **practice alert regarding** SAS No. 147, *Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations*.

- **CORs 901S, 902S** Modified language regarding management’s evaluation of the entity’s ability to continue as a going concern; added optional representation regarding completeness and availability of minutes; added practice point regarding the language defining materiality in the illustrative example representation letter.
- **CORs 201S, 202S, 801S** Minor wording changes.

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

- **RES-001S Knowledge-Based Audit Methodology Overview for Single Audits** Added practice alerts regarding new Statements on Auditing Standards.
- **RES-002S Index of Audit Programs, Forms, and Other Practice Aids** Updated as needed.
- **RES-003S Government Auditing Standards and Single Audits** Added practice point regarding the alternative compliance examination in lieu of a Single Audit for entities receiving less than \$10 million in funding.
- **RES-006S** Deleted.
- **RES-007S Guidelines for Performing Effective Walkthroughs and Making Inquiries** Modified to reflect SAS No. 142 requirements regarding corroborative or contradictory evidence.
- **RES-008S Entity-Level Controls over Compliance: Examples of Control Activities for Each Internal Control Component and Related Relevant Principles and Points of Focus** Added practice alert regarding SAS No. 145, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*.
- **RES-QCA Meeting Quality Control Standards Using KBA Audit Tools** Updated practice alert regarding SAS No. 146, *Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards*.

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:

Statements on Auditing Standards (SASs):

- SAS No. 142, *Audit Evidence* (effective for periods ending on or after December 15, 2022);
- AICPA Ethics Interpretation, *Staff Augmentation Arrangements* (ET sec. 1.275.007).

The following standards have not been fully incorporated but are discussed in practice alerts:

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- SAS No. 145, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* (effective for periods ending on or after December 15, 2023);
- SAS No. 146, *Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards; and*
- SAS No. 147, *Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations*.

Note: The amendments in SAS No. 143 predominantly affect AU-C Section 540. Until the effective date of December 15, 2023 the amendments to other AU-C sections will be located in the Appendix C of AU-C Section 540.

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>
KBA s	KNOWLEDGE-BASED AUDIT DOCUMENTS		
KBA-101S	Overall Uniform Guidance Compliance Audit Strategy	X	
KBA-102S	Uniform Guidance Compliance Audit Significant Matters	X	
KBA-103S	Summary and Evaluation of Noncompliance	X	X
KBA-104S	Evaluating and Communicating Deficiencies in Internal Control over Compliance	X	
KBA-301S	Determination of Materiality at the Major Program and Compliance Requirement Levels		
KBA-302S	Understanding the Entity's Program Environment		
KBA-303S	Inquiries of Management and Others within the Entity about the Risks of Fraud in a Uniform Guidance Compliance Audit		
KBA-400S	Identification of Applicable Compliance Requirements	X	
KBA-401S	Understanding Entity-Level Controls over Compliance		
KBA-402S	Understanding Compliance Requirement-Level Controls: Activities Allowed and Unallowed and Allowable Costs/Cost Principles		X

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-403S	Understanding Compliance Requirement-Level Controls: Cash Management		X
KBA-404S	[Not in Use]		
KBA-405S	Understanding Compliance Requirement-Level Controls: Eligibility		X
KBA-406S	Understanding Compliance Requirement-Level Controls: Equipment and Real Property Management		X
KBA-407S	Understanding Compliance Requirement-Level Controls: Matching, Level of Effort, and Earmarking		X
KBA-408S	Understanding Compliance Requirement-Level Controls: Period of Performance of Federal Funds		X
KBA-409S	Understanding Compliance Requirement-Level Controls: Procurement and Suspension and Debarment		X
KBA-410S	Understanding Compliance Requirement-Level Controls: Program Income		X
KBA-411S	[Not in Use]		
KBA-412S	Understanding Compliance Requirement-Level Controls: Reporting		X
KBA-413S	Understanding Compliance Requirement-Level Controls: Subrecipient Monitoring		X
KBA-414S	Understanding Compliance Requirement-Level Controls: Special Tests and Provisions		X
KBA-501S	Team Discussion of the Risks of Material Noncompliance		
KBA-502S	Summary of Assessments of Risks of Noncompliance	X	X
KBA-503S	Basis for Assessment of Inherent Risk of Noncompliance		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
KBA-902S	Uniform Guidance Compliance Audit Review and Approval Checklist		
KBA-903S	Uniform Guidance Compliance Audit Documentation Checklist		
AUDs	AUDIT PROGRAMS		
AUD-100S	Engagement-Level Tailoring Questions	X	
AUD-101S	Overall Audit Program: Uniform Guidance Audit of Federal Awards	X	
AUD-601S	Audit Program: Testing and Evaluating Internal Auditors' Work		
AUD-602S	Audit Program: Involvement of a Component Auditor		X
AUD-603S	Audit Program: Using the Work of an Auditor's Specialist		X
AUD-604S	Audit Program: Using the Work of a Management's Specialist		X
AUD-701S	Audit Program: Designing Tests of Controls over Compliance		
AUD-801S	Audit Program: Activities Allowed or Unallowed		X
AUD-802S	Audit Program: Allowable Costs and Cost Principles (States, Local and Tribal Governments)		X
AUD-803S	Audit Program: Allowable Costs and Cost Principles (Institutions of Higher Education)		X
AUD-804S	Audit Program: Allowable Costs and Cost Principles (Non-Profit Organizations)		X
AUD-805S	Audit Program: Cash Management		X

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AUD-806S	[Not in Use]		
AUD-807S	Audit Program: Eligibility		X
AUD-808S	Audit Program: Equipment and Real Property Management		X
AUD-809S	Audit Program: Matching, Level of Effort, Earmarking		X
AUD-810S	Audit Program: Period of Performance of Federal Funds		X
AUD-811S	Audit Program: Procurement and Suspension and Debarment		X
AUD-812S	Audit Program: Program Income		X
AUD-813S	[Not in Use]		
AUD-814S	Audit Program: Reporting		X
AUD-815S	Audit Program: Subrecipient Monitoring		X
AUD-816S	Audit Program: Special Tests and Provisions		X
AUD-817S	Audit Program: Schedule of Expenditures of Federal Awards		
AUD-901S	Audit Program: Subsequent Events		
AIDs	PRACTICE AIDs		
AID-401S	Understanding General Controls over Compliance for Information Technology		

<i>Form No.</i>	<i>Form Name</i>	<i>Foundation Workpaper</i>	<i>Association Workpaper</i>
AID-402S	Understanding Controls over Compliance Maintained by a Service Organization		X
AID-601S	Considering Reliance on the Work of Internal Auditors		
AID-701S	Audit Sampling Worksheet for Tests of Controls over Compliance		
AID-901S	Differences of Professional Opinion: Uniform Guidance Compliance Audit		

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-411 Understanding Ctrl: 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 Specialist (Custom)	AUD-100 Engagement-Level Tailoring Questions Workpaper	Does the auditor intend to use a specialist on this engagement? is "Yes" Shows the "Document the expected use of a specialist(s) on our audit." table in KBA-101 Overall Audit Strategy.	
	KBA-101 Overall Audit Strategy	Document the expected use of a specialist(s) on our audit. Then select Auditor's Specialist from the Type of Specialist Column	Specialist Firm Name
AUD-604 Audit Program: Management's Specialist (Custom)	AUD-100 Engagement-Level Tailoring Questions Workpaper	Does the auditor intend to use a specialist on this engagement? is "Yes" Shows the "Document the expected use of a specialist(s) on our audit." table in KBA-101 Overall Audit Strategy.	
	KBA-101 Overall Audit Strategy	Document the expected use of a specialist(s) on our audit. Then select Management's Specialist from the Type of Specialist Column.	Specialist 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