

CCH® ProSystem fx® Knowledge Coach

Welcome to 2023 Knowledge-Based Audits™ of Single Audits for Knowledge Coach

This bulletin provides important information about the 2023 release of Knowledge-Based Audits™ of Single Audits. 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 a supplement to the financial statement audit methodologies provided in Knowledge-Based Audits of Governmental Entities, Knowledge-Based Audits of Not-for-Profit Entities, and Knowledge-Based Audits of HealthCare Entities.

This single audit toolset is designed to help the auditor efficiently and effectively perform the compliance audit portion of the single audit. The methodology has been developed to be compliant with auditing standards generally accepted in the United States of America (U.S. GAAS), Government Auditing Standards (GAGAS), and the audit requirements of 2CFR200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, (the Uniform Guidance).

Conducting single audits requires the exercise of the auditor's professional judgment. 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.

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.

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New in this Release

2023 Edition of Knowledge-Based Single Audits

This edition features numerous enhancements, including:

- New table in KBA-400S for compliance requirement types considered applicable and material to the program and cluster. KBA-400S is now a multiple instance workpaper and will be inserted for each major program or cluster documented in KBA-101S
- Updated terminology to reflect SAS 142-148 requirements
- Enhancing instructions and procedures throughout the toolset to improve workflow

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

Additionally, 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:

- SAS 142, Audit Evidence (effective for periods ending on or after December 15, 2022)

- SAS 143, Auditing Accounting Estimates and Related Disclosures (effective for periods ending on or after December 15, 2023)
- SAS 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 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 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards
- SAS 147, Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance with Laws and Regulations
- SAS 148, Amendment to AU-C Section 935 (effective for compliance audits for fiscal periods ending on or after December 15, 2023, consistent with the effective date of SAS 145)
- AICPA Ethics Interpretation, Staff Augmentation Arrangements (ET sec. 1.275.007)
- 2023 OMB Compliance Supplement.

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

- SAS 146, Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standards (effective December 15, 2025)
- SQMS 1, A Firm's System of Quality Management (effective December 15, 2025)
- SQMS 2, Engagement Quality Reviews (effective December 15, 2025)
- SAS 149, Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors and Audits of Referred-to Auditors).

CCH® ProSystem fx® Engagement 2022 Compatibility

This title can be installed on Engagement v2022 by first installing the Engagement v2022.2.3 Update. The latest update can be downloaded via CCH Software Delivery Manager. This update allows you to use the 2023 content without installing Engagement v2022 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 Audits of Commercial Entities 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 2023 Compliance Base title before installing this title.
- This title can be installed on Engagement v2022 by installing the v2022.2.3 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.