

CCH[®] ProSystem *fx*[®] Knowledge Coach

Welcome to 2021 Knowledge-Based Nontraditional Engagements for Knowledge Coach

This bulletin provides important information about the 2021 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 for 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, requiring 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. It is published for the purpose of communicating updates and enhancements included in the current version to users of the toolset. This document is not, and should not be used as, an engagement program to update 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
- Cybersecurity Risk Management Program
 - Examination-Level Engagements
- Due Diligence Engagements
 - Consulting Engagements
- Risk Assessment Engagements
 - Consulting Engagements
- Elder Care Services Engagements
 - Consulting Engagements

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 2021 documents include links to CCH® Accounting Research® material, providing instant access to detailed guidance and analysis of the steps and processes discussed in the workpapers.

New in this Release

CCH® ProSystem fx® Engagement 2019 Compatibility

This title can be installed on Engagement v2019 by first installing the Engagement v2019.2.6 Update. The latest update can be downloaded via CCH Software Delivery Manager. This update allows you to use the 2021 content without installing Engagement v2020 until your firm plans to update.

2021 Edition of Knowledge-Based Nontraditional Engagements

This edition features numerous enhancements, including:

- Adding a new flow of "Entity Table" items from KBA-200
- Adding new and modified steps related to SSAE-21
- Adding many new workpapers, including:
 - AID-903A Report Preparation Checklist: Examination-Level Attestation Engagement (General) (In Accordance with SSAE-21)
 - ATT-101A Overall Attestation Program: Assertion-Based Examination-Level Engagement (in Accordance with SSAE-21)
 - ATT-101B Overall Attestation Program: Direct-Examination Engagement

- ATT-104A Overall Attestation Program: Assertion-based Examination-Level Engagement on Prospective Financial Statements (in Accordance with SSAE-21)
- ATT-105 Overall Attestation Program: Examination-Level Engagement on Supply Chain (Prior to Implementing SSAE-21)
- ATT-107A Overall Attestation Program: Assertion-based Examination-Level Attestation Engagement on Pro Forma Financial Information (in Accordance with SSAE-21)
- ATT-110A Overall Attestation Program: Examination-Level Engagement on an Entity's Compliance with Specified Requirements (in Accordance with SSAE-21)
- ATT-112A Overall Attestation Program: Assertion-based Examination-Level Engagement on Management's Discussion and Analysis (in Accordance with SSAE-21)
- ATT-413 Evaluation of Management's Description of the Entity's Supply Chain
- COR-201A Engagement Letter: Direct Examination Attestation Engagement
- COR-219 Agreement of Specified Parties: Agreed-Upon Procedures Engagement (prior to implementing SSAE-19)
- COR-901A Representation Letter: Assertion-Based Examination-Level Engagement (In Accordance with SSAE-21)
- COR-901B Representation Letter: Direct-Examination Engagement (In Accordance with SSAE-21)
- COR-904A Representation Letter: Assertion-Based Examination of a Financial Forecast (In Accordance with SSAE-21)
- COR-906A Representation Letter: Assertion-Based Examination of a Financial Projection (In Accordance with SSAE-21)
- COR-908A Representation Letter: Pro Forma Financial Information (In Accordance with SSAE-21)
- COR-909A Representation Letter: Compliance Assertion-Based Examination Engagement (In Accordance with SSAE-21)
- COR-911A Representation Letter: Assertion-Based Examination-Level MD&A Attestation Engagement (In Accordance with SSAE-21)
- COR-914 Representation Letter: Examination-Level Engagement on Supply Chain (Prior to Implementing SSAE-21)
- COR-916A Representation Letter: Engaging Party Assertion-Based Examination (In Accordance with SSAE-21)
- COR-916B Representation Letter: Engaging Party Direct Examination (in Accordance with SSAE-21)
- RES-023 Examination-Level Engagement On Supply Chain: Illustrative Description Criteria
- RES-024 Illustrative Management's Assertion in a SOC for Supply Chain Examination
- RPT-0901A Assertion-Based Examination Engagement: Unmodified Opinion on Subject Matter (General Use) (In Accordance with SSAE-21)
- RPT-0901B Direct Examination Engagement: Unmodified Opinion (Measure and Present)
- RPT-0901C Direct Examination Engagement: Unmodified Opinion (Evaluation)
- RPT-0902A Assertion-Based Examination Engagement: Unmodified Opinion on an Assertion (General Use) (In Accordance with SSAE-21)
- RPT-0903A Assertion-Based Examination Engagement: Unmodified Opinion on an Assertion but Opinion is Issued on the Subject Matter (General Use) (In Accordance with SSAE-21)

- RPT-0904A Assertion-Based Examination Engagement: Unmodified Opinion on Subject Matter That Is the Responsibility of a Party Other Than the Client—No Written Assertion (Restricted Use) (In Accordance with SSAE-21)
- RPT-0905A Assertion-Based Examination Engagement: Unmodified Opinion on Subject Matter—Criteria Available Only to Specified Parties (Restricted Use) (In Accordance with SSAE-21)
- RPT-0911A Assertion-Based Examination Engagement: Qualified Opinion on Subject Matter Due to Material Misstatement or Deviations from Criteria (General Use) (In Accordance with SSAE-21)
- RPT-0914A Assertion-Based Examination Engagement: Adverse Opinion on Subject Matter Due to Material Misstatement or Deviations from Criteria (General Use) (In Accordance with SSAE-21)
- RPT-0915A Assertion-Based Examination Engagement: Disclaimer of Opinion on Subject Matter Due to a Scope Limitation (General Use) (In Accordance with SSAE-21)
- RPT-1040 Accountant's Report for a SOC for Supply Chain Examination

[Click here](#) for the 2021 Nontraditional Engagements Title Overview for Knowledge Coach Users.

In addition, forms and practice aids have been updated throughout to include new examples and tips. Where applicable, they take into account new literature, standards, and developments that are reflected in the following current audit and accounting guidance:

- SSAE-21, Direct Examinations, early (SSAE-21 is effective for reports dated on or after June 15, 2022 with early implementation allowed) and incorporates guidance from the AICPA Guide, 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), for practitioners performing SOC for Supply Chain examinations
- AICPA Auditing Standards Board (ASB) Statements on Standards for Attestation Engagements (SSAE) No. 20, Attestation Standards: Amendments to the Description of the Concept of Materiality
- QC Section 10, A Firm's System of Quality Control
- Revised AICPA Code of Professional Conduct (Code), including the provisions of ET Section 1.295, Nonattest Services
- 2018 Revision of Government Auditing Standards (GAGAS, or the Yellow Book)

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 step saves all data within tables.
- You can view other Knowledge Coach Best Practices on our [Web site](#).

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 Web site.

For information on assigning licenses, see [How do I assign Engagement Licenses?](#) on our Support Web site.

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 2020 Financial Statement Base title before installing this title.
- This title can be installed on Engagement v2019 by installing the v2019.2.6 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.

Using Your Knowledge Coach Content with CCH® Accounting Research Manager®

CCH Accounting Research Manager (ARM) is the most comprehensive, up-to-date, and objective online database of financial reporting literature. It includes all authoritative and proposed accounting, auditing, and SEC literature, plus independent, expert-written interpretive guidance.

Available on ARM, the Knowledge-Based Nontraditional Engagements Guide helps you comply with the most recent professional standards and guidance for nontraditional engagements. It integrates the use of practice aids, tools, and other resources with its guidance. This publication supplements and complements the knowledge-based documents that are available in Knowledge Coach.

If you subscribe to an ARM library that includes Nontraditional Engagements content, you can link directly to source material from Resources within Knowledge Coach documents. These links have been updated to refer to the accounting standards under the FASB Accounting Standards Codifications. Also, if you subscribe to the Knowledge-Based Nontraditional Engagements Guide on ARM, you can take advantage of references to the guide material from within the Knowledge Coach documents.

With ARM, you maximize the efficiency of your research time, while enhancing your results. Learn more about our content, our experts, and how you can request your free trial by visiting the [ARM Web site](#). You can also access the ARM Web site by selecting **Engagement > Binder Window > Shortcuts Bar > Guidance tab**.