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**Appendix B**  
**AICPA Peer Review Program**  
**ENGAGEMENT QUESTIONNAIRE**  
 (To be completed by Reviewed Firm)

FIRM NAME \_\_\_\_\_

**General Data**

Engagement Name or Code No. \_\_\_\_\_ (If client names have been deleted from the financial statements, code these sheets as Nos. 1, 2, and so on and mark the financial statements correspondingly.)

Period covered by financial statements \_\_\_\_\_ Total assets \$ \_\_\_\_\_

Date of report (engagement letter if no report was issued) \_\_\_\_\_ Long-term debt \$ \_\_\_\_\_

Date report or financial statements released \_\_\_\_\_ Equity \$ \_\_\_\_\_

Major lines of business \_\_\_\_\_ Net sales \$ \_\_\_\_\_

\_\_\_\_\_ Net income \$ \_\_\_\_\_

At the time the report or financial statement(s) on the client's current year was issued or released, were there billed or unbilled fees, or note(s) receivable arising from such fees, that remained unpaid for any professional services provided more than one year prior to the date of the report? Yes  No

	<i>Name</i>	<i>Hours on engagement</i>	<i>Number of years on job</i>
Accountant with final responsibility for the engagement (for example, sole practitioner or engagement partner)	_____	_____	_____
Accountant in charge of field work (for example, manager, supervisor, or senior accountant)	_____	_____	_____
Other personnel	_____	_____	_____

**Nature of Entity:**

- Independent entity
- Consolidated or combined group
- Subsidiary
- Other (explain) \_\_\_\_\_

**Nature of Service:**

Accounting and Review Services—

- Review
- Compilation  
 \_\_\_\_\_ with disclosures \_\_\_\_\_ omits disclosures \_\_\_\_\_ independent with respect to the entity
- Preparation  
 \_\_\_\_\_ with disclosures \_\_\_\_\_ omits disclosures

Attest Services—

- Financial forecasts and projections
- Reviews of written assertions
- Agreed-upon procedures
- Other (describe) \_\_\_\_\_

**Financial Statements Included:**

- Balance sheet
- Income statement
- Statement of cash flows
- Statement of retained earnings
- Supplementary information (describe) \_\_\_\_\_
- \_\_\_\_\_
- Other (explain) \_\_\_\_\_
- \_\_\_\_\_

**Accounting Basis for Financial Statements:**

- Generally accepted accounting principles
- Cash basis
- Income tax basis
- Other (explain) \_\_\_\_\_
- \_\_\_\_\_

**Complete the following questions related to non-attest services, unless preparation services were provided, or a lack of independence was disclosed in the accountant’s compilation report:**

What types of non-attest services will be performed for this client? (Check all that apply.)<sup>1</sup>

- [Activities such as financial statement preparation, cash-to-accrual conversions, and reconciliations](#)<sup>2</sup> [ET sec. 1.295.010.06]
- [Bookkeeping, payroll, and other disbursements](#) [ET sec. 1.295.120]
- [Tax preparation services](#) [ET sec. 1.295.160]
- Other, which may include [advisory services](#) [ET sec. 1.295.105], [appraisal, valuation, and actuarial services](#) [ET sec. 1.295.110], [benefit plan administration](#) [ET sec. 1.295.115], [business risk consulting](#) [ET sec. 1.295.125], [corporate finance consulting](#) [ET sec. 1.295.130], [executive or employee recruiting](#) [ET sec. 1.295.135], [forensic accounting](#) [ET sec. 1.295.140], [information systems design, implementation, or integration](#) [ET sec. 1.295.145], [internal audit](#) [ET sec. 1.295.150], [investment advisory or management](#) [ET sec. 1.295.155]

\_\_\_\_\_  
\_\_\_\_\_

<sup>1</sup> To determine the applicability of all cross-referenced Code sections, consider their effective dates.

<sup>2</sup> Effective for periods beginning after December 15, 2014, activities such as financial statement preparation, cash-to-accrual conversions, and reconciliations are considered outside the scope of the attest engagement and, therefore, constitute a non-attest service.

For each non-attest service type previously identified, identify the following (attach additional sheets, if necessary):

- Specific non-attest service: \_\_\_\_\_  
\_\_\_\_\_
- Individual in your firm responsible: \_\_\_\_\_  
\_\_\_\_\_
- Name(s) and title of client personnel overseeing this service: \_\_\_\_\_  
\_\_\_\_\_
- Please describe your assessment and factors leading to your satisfaction that the client personnel overseeing the service had sufficient skills, knowledge and experience to do so: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

For each non-attest service type previously identified, identify the following (attach additional sheets, if necessary):

- Specific non-attest service: \_\_\_\_\_  
\_\_\_\_\_
- Individual in your firm responsible: \_\_\_\_\_  
\_\_\_\_\_
- Name(s) and title of client personnel overseeing this service: \_\_\_\_\_  
\_\_\_\_\_
- Please describe your assessment and factors leading to your satisfaction that the client personnel overseeing the service had sufficient skills, knowledge and experience to do so: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Did any of the non-attest service(s) involve leading and directing the entity, including making significant decisions or assuming management responsibilities?

Examples of such services include, but are not limited to, the following: (Check all that apply.)

- Accepting responsibility for the preparation and fair presentation of the client’s financial statements
- Having check signing authority or power of attorney, whether used or not
- Preparing invoices, receipts, or other documents that evidence the occurrence of a transaction (including data entry)
- Authorizing or executing transactions, or making decisions on behalf of the client
- Supervising, hiring, or terminating client employees
- Serving on the client’s board of directors
- Serving as a client’s stock transfer or escrow agent, registrar, general counsel, or equivalent
- Accepting responsibility for the management of a client’s project
- Performing ongoing evaluations of the client’s internal control as part of its monitoring activities
- Other \_\_\_\_\_

If any of the preceding boxes are checked, please provide a description: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
<b>Specific Engagement Questions</b>				
(If this is a compilation engagement when the compiled financial statements are not expected to be used by a third party [management use only), where an engagement letter was issued instead of a report, questions A, E, and F should be completed and the questions under K and L should be completed in lieu of the questions under B–D, and G–J.)				
A. Does the practitioner in charge of this engagement have a license to practice in the state in which the practitioner primarily practices public accounting? The license should have been active during the peer review year and through the earlier of the engagements issuance date or the date of peer review fieldwork.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Attach documentation of the license to this checklist. Acceptable documentation includes an original or copy of the license, print-out from an online license verification system, correspondence from the licensing authority, or other reasonable alternative documentation.				
B. Is the firm independent with respect to the entity? If “no,” answer questions 1, 2, and 3 and then skip to question D. (Not applicable for Preparation Engagements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
1. Did the firm limit its service to the compilation of financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Did the compilation report include a statement that the firm was not independent?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. If the reason(s) the firm was not independent was disclosed, did the disclosure include all of the reasons independence was impaired?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
C. Did the firm indicate in the Engagement Questionnaire that they provide any non-attest services? (Not applicable for Preparation Engagements) If “yes,” answer the following questions:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
1. Was the accountant in compliance with interpretations of the “Nonattest Services” subtopic (AICPA, <i>Professional Standards</i> , ET sec. 1.295) under the “Independence Rule” (AICPA, <i>Professional Standards</i> , ET sec. 1.200.001)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Did the firm document its understanding with the client as required by the “Documentation Requirements When Providing Nonattest Services” interpretation (AICPA, <i>Professional Standards</i> , ET sec. 1.200.050) Please submit the documentation to the reviewer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. If the firm provided multiple non-attest services to the client, before agreeing to perform multiple non-attest services, did the firm comply with the requirements of the “Cumulative Effect on Independence When Providing Multiple Nonattest Services” interpretation (AICPA, <i>Professional Standards</i> , ET sec. 1.295.020)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
D. Did the entity have any balances, transactions, events, or agreements of the following types during the year covered by the financial statements? If the answer is “yes,” please indicate in the third column entitled “Ref.” where the matter is disclosed—using the codes “R” for the accountant’s report, “F” for the financial statements, or “FN” for footnotes. If the answer is “yes” but the matter is not disclosed, please provide sufficient information in the “commentary” section of this questionnaire to enable the reviewer to consider whether the item has been appropriately accounted for, and/or disclosed. (Do not answer this question for engagements to compile historical, personal, or prospective financial statements that omit substantially all disclosures or attest services previously marked “other.”)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
1. Accounting changes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Business combinations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Related party transactions (including receivables and payables from officers, employees, and affiliates).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Leasing arrangements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Pension plans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Postemployment and postretirement plans other than pensions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Stock option or purchase plans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. Contingencies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. Commitments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
10. Significant events between the balance sheet and report dates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Pledging of assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. Loan agreements or covenants imposing significant restrictions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. Capital stock with significant rights or preferences.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. Treasury stock.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
15. Discontinued operations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
16. Extraordinary items.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
17. Unusual or infrequent items.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
18. Restrictions on cash balances.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
19. Allowance for doubtful accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
20. Noncash transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
21. Investments in debt or equity securities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
22. Financial instruments with concentrations of credit risk.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
23. Financial instruments with off-balance sheet risk.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
24. Other valuation accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
25. Income tax expense, benefits, temporary differences, investment tax credits, and other information on the effect of income taxes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
26. Notes receivable or payable or debt with no interest rate or an inappropriate stated interest rate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
27. Economic dependence on customers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
28. Troubled debt restructurings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
29. Unusual or specialized accounting policies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
30. Research and development costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
31. Computer software costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
32. Product financing arrangements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
33. Foreign operations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
34. Foreign currency transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
35. Nonmonetary transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
36. Going-concern considerations. [AU-C sec. 570 par. .10–.11]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
E. Were there any disagreements with the client on this engagement that, if not resolved to the firm’s satisfaction, would have caused the firm to modify its report (or engagement letter when the compiled financial statements are not expected to be used by a third party where no report was issued) or to withdraw from the engagement? If the answer is “yes,” provide sufficient information in the “commentary” section of this questionnaire to enable the reviewer to consider whether the item has been appropriately accounted for, disclosed, or both.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
F. If the accountant (firm) was engaged to perform an audit in accordance with GAAS, prior to agreeing to change the engagement to a review or compilation, or a review rather than a compilation, did the accountant consider: (a) the reasons for the client’s request, particularly the implications of a restriction on the scope of the audit, whether imposed by the client or by other circumstances, (b) the additional audit effort required to complete the audit and (c) the estimated additional cost to complete the audit? [SSARS 19 Engagement—AR 80.56–.61 for compilations; AR 90.63–.68 for reviews; SSARS 21 Reviews—AR-C 90.86]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
G. If this engagement was a review, consider the following questions:	<input type="checkbox"/>			
1. Did the accountant establish an understanding with management regarding the services to be performed and document the understanding through a written communication with the client? Did the accountant ensure that the understanding included the objectives of the engagement, management’s responsibilities, the accountant’s responsibilities, and the limitations of the engagement? For review engagements performed in accordance with SSARS No. 21, <i>Statement on Standards for Accounting and Review Services: Clarification and Recodification</i> (AICPA, <i>Professional Standards</i> ), was the engagement letter or other suitable form of written communication signed by (a) the accountant or the accountant’s firm and (b) management or those charged with governance? [SSARS 19 Engagements—AR 90.03–.06; SSARS 21 Engagements—AR-C 90.11–.12]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
2. Did the accountant possess an understanding of the industry in which the entity operates, including the accounting principles and practices generally used in the industry, sufficient to assist the accountant with determining the specific nature, timing and extent of review procedures to be perform? [SSARS 19 Engagements—AR 90.08–.09; SSARS 21 Engagements—AR-C 90.14]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Did the accountant obtain knowledge about the entity sufficient to assist the accountant with determining the specific nature, timing and extent of review procedures to be performed? [SSARS 19 Engagements—AR 90.10–.13; SSARS 21 Engagements—AR-C 90.15]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Did the accountant (firm) obtain a representation letter from members of management whom the accountant (firm) believes are responsible for and knowledgeable directly or through others in the organization, about the matters covered in the representation letter? [SSARS 19 Engagements—AR 90.22; SSARS 21 Engagements—AR-C 90.33–.34]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Did the accountant become aware that information supplied by the client was incorrect, incomplete or otherwise unsatisfactory; did the accountant perform additional procedures as deemed necessary? [SSARS 19 Engagements—AR 90.21; SSARS 21 Engagements—AR-C 90.91]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Is the accountant’s engagement documentation sufficiently detailed to provide a clear understanding of the work performed, the review evidence obtained and its source and the conclusions reached? [SSARS 19 Engagements—AR 90.25; SSARS 21 Engagements—AR-C 90.91]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
H. If the engagement was a compilation, consider the following:				
1. Did the accountant establish an understanding with management regarding the services to be performed and document the understanding through a written communication with the client? Did the accountant ensure that the understanding included the objectives of the engagement, management’s responsibilities, the accountant’s responsibilities, and the limitations of the engagement? For compilation engagements performed in accordance with SSARS No. 21, was the engagement letter or other suitable form of written communication signed by (a) the accountant or the accountant’s firm and (b) management or those charged with governance? [SSARS 19 Engagements—AR 80.02–.05; SSARS 21 Engagements—AR-C 80.10–.11]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Did the accountant possess an understanding of the industry in which the client operates, including the accounting principles and practices generally used in the industry sufficient to enable the accountant to compile financial statements that are appropriate in form for an entity operating in that industry? [SSARS 19 Engagements—AR 80.06; SSARS 21 Engagements—AR-C 80.12]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
3. Did the accountant obtain knowledge about the client, including an understanding of the client’s business and an understanding of the accounting principles and practices used by the client? [SSARS 19 Engagements—AR 80.08–.09]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Is the accountant’s engagement documentation sufficient in detail to provide a clear understanding of the work performed? [SSARS 19 Engagements—AR 80.14; SSARS 21 Engagements—AR-C 80.38]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. For compilation engagements performed under SSARS 19, did the accountant’s documentation include the following: [AR 80.15]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. The engagement letter documenting the understanding with the client?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. Any findings or issues that, in the accountant's judgment, are significant?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. Communications, whether oral or written, to the appropriate level of management or others charged with governance, regarding fraud or illegal acts that come to the accountant’s attention?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. For compilation engagements performed under SSARS No. 21, did the accountant’s documentation include the following: [AR-C 80.38]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. The signed engagement letter or other suitable form of written documentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. A copy of the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. A copy of the accountant’s report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
I. If the engagement was a preparation, did the accountant				
1. obtain an engagement letter or other suitable form of written agreement that documented the agreed-upon terms of the engagement? Did the accountant ensure that the agreement included all required items? Was the engagement letter or other suitable form of written communication signed by (a) the accountant or the accountant’s firm and (b) management or those charged with governance? [AR-C 70.10–.11]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. possess an understanding of the financial reporting framework and the significant accounting policies intended to be used in the engagement? [AR-C 70.12]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. include a description of the financial reporting framework on the face of the financial statements if the financial statements were prepared in accordance with a special purpose framework? [AR-C 70.15]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. include a statement on each page of the financial statements indicating, at a minimum, that “no assurance is provided” on the financial statements or issue a disclaimer that makes clear that no assurance is provided on the financial statements? [AR-C 70.14]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____



	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
5. provide documentation that included [AR-C 70.21]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. the signed engagement letter or other suitable form of written documentation with management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. a copy of the financial statements that the accountant prepared?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
J. If this engagement was an agreed-upon procedures engagement, consider the following:	<input type="checkbox"/>			
1. Was the report dated the date of completion of the agreed-upon procedures? [AT sec. 201 par. .34]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. If a written assertion was required in the circumstances, did the responsible party provide the assertion in writing to the firm prior to the issuance of your report? [AT sec. 201 par. .09]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Did the firm and the specified parties agree upon the procedures performed? [AT sec. 201 par. .06c]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Was the specific subject matter to which the procedures were applied subject to reasonably consistent estimation or measurement? [AT sec. 201 par. .06e]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Did the firm and the specified parties agree upon the criteria used in the determination of findings? [AT sec. 201 par. .06f]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Were the applied procedures expected to result in reasonably consistent findings using the criteria? [AT sec. 201 par. .06g]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Did you communicate with and obtain affirmative acknowledgment on the sufficiency of the procedure from each of the specified parties? (Communication can be either directly or via appropriate alternative procedures such as the following: comparing the procedures applied to written requirements of the specified parties, discussing the procedures applied with appropriate representatives of the specified parties involved, or reviewing relevant contracts with or correspondence from the specified parties.) [AT sec. 201 par. .07]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. Did the firm establish an understanding with the client regarding the terms of the engagement, preferably in an engagement letter? [AT sec. 201 par. .10]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. If the work of a specialist was used, did the firm and the specified parties explicitly agree to the involvement of the specialist in assisting the firm in the performance of the engagement? [AT sec. 201 par. .20]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
10. Were the agreed-upon procedures performed entirely by the firm except for those agreed by the firm and the specified parties that were performed by a specialist? [AT sec. 201 par. .21]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Was the firm requested to add additional parties, and if so, did the firm obtain affirmative acknowledgment (normally in writing) from the additional parties agreeing to the procedures performed and of its taking responsibility for the sufficiency of the procedures? [AT sec. 201 par. .36]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
12. If the firm was requested to change from another form of engagement to an engagement to apply agreed-upon procedures, did the firm consider the following before agreeing to the change:	<input type="checkbox"/>			
a. The possibility that certain procedures performed as part of another type of engagement were not appropriate for inclusion in an agreed-upon procedures engagement? [AT sec. 201 par. .42a]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. The reason given for the request, particularly the implications of a restriction on the scope of the original engagement or the matters reported? [AT sec. 201 par. .42b]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. The additional effort required to complete the original engagement? [AT sec. 201 par. .42c]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
d. If applicable, the reasons for changing from a general-use report to a restricted-use report? [AT sec. 201 par. .42d]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. If the practitioner obtains a representation letter as a means of obtaining certain representations from the responsible party, does the letter disclose all known matters contradicting the subject matter or the assertion, and any communication from regulatory agencies affecting the subject matter or the assertion has been disclosed to the practitioner? [AT sec. 201 par. .38]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. If the practitioner requested a representation letter and the responsible party refused to sign such a letter, did the accountant do one of the following: (a) disclose in the report the inability to obtain representations, (b) withdraw from the engagement, or (c) change the engagement to another form of engagement? [AT sec. 201 par. .39]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
K. If this engagement was an other attestation engagement, consider the following questions:	<input type="checkbox"/>			
1. Is the report dated ordinarily on the date of completion of the other attestation engagement procedures? [AT sec. 101 par. .90i; sec. 301 par. .33k; sec. 301 par. .55q; sec. 401 par. .13j; sec. 501 par. .55k; sec. 601 par. .24p; sec. 601 par. .55k; sec. 701 par. .69k; and sec. 701 par. .85m]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. If the engagement was to determine the effectiveness of internal control over financial reporting, were the following conditions met for performing an examination? [AT sec. 501 par. .04]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. Did management accept responsibility for the effectiveness of the entity's internal control?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. Was there sufficient evidence to support or was evidence developed to support the responsible party's evaluation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. Did the responsible party present its written assertions about the effectiveness of the entity's internal control in a separate report that accompanied the accountant's report or in a representation letter to the practitioner? [AT sec. 501 par. .05]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
d. Did the practitioner obtain written representations from the responsible party, and was the representation letter properly dated? [AT sec. 501 par. .52]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
3. If the engagement was about the entity’s compliance with specified requirements or the effectiveness of internal control over compliance, were the following conditions met for performing the engagement on management’s written assertions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. Did management assert that they evaluated and accepted responsibility for the compliance with specified requirements and the effectiveness of the entity’s internal control over compliance? [AT sec. 601 par. .09]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. Did management make an assertion about the entity’s compliance with specified requirements? [AT sec. 601 par. .10b]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. Was there sufficient evidence to support management’s evaluation? [AT sec. 601 par. .10c]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
d. Were the written assertions about compliance with specified requirements or the effectiveness of the entity’s internal control over compliance made in a representation report for restricted use or in a separate report for general use? [AT sec. 601 par. .11a–.11b]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
e. Were the assertions so specific that the same or similar measurement and disclosure criteria would lead to similar conclusions? [AT sec. 601 par. .12]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. If the engagement was on pro forma financial information, did the firm obtain written representations from management concerning their	<input type="checkbox"/>			
a. responsibility for the assumptions used in determining the pro forma adjustments and assumptions? [AT sec. 401 par. .10h]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. belief that the assumptions provide a reasonable basis for presenting all of the significant effects directly attributable to the transaction (or event), that the related pro forma adjustments give appropriate effect to those assumptions, and that the pro forma column reflects the proper application of those adjustments to the historical financial statements? [AT sec. 401 par. .10h]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. belief that the significant effects directly attributable to the transaction (or event) are appropriately disclosed in the pro forma financial statements? [AT sec. 401 par. .10h]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
L. If the engagement was a compilation when the compiled financial statements are not expected to be used by a third party (management use only) where no report was issued, did the documentation of the understanding include the following: [AR 80.03–.05]	<input type="checkbox"/>			
1. The nature and limitations of the services to be performed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. A compilation is limited to presenting in the form of financial statements information that is the representation of management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. The financial statements will not be audited or reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. No opinion or any other form of assurance on the financial statements will be provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
5. Management has knowledge about the nature of the procedures applied and the basis of accounting and assumptions used in the preparation of the financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Acknowledgement of management’s representation and agreement that the financial statements are not to be used by third parties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. If non-attest services are provided, that management is responsible for making decisions and evaluating and accepting responsibility for the services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. The engagement cannot be relied upon to disclose errors, fraud, or illegal acts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. Material departures from the applicable financial reporting framework may exist, and the effects of those departures, if any, on the financial statements may not be disclosed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
10. Substantially all disclosures (and statement of cash flows, if applicable) required by the applicable reporting framework may be omitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Lack of independence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. A reference to supplementary information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
M. Did the accountant include a reference on each page of the financial statements restricting their use such as “Restricted for management’s use only,” or “Solely for the information and use by the management of [ <i>Name of Entity</i> ] and not intended to be and should not be used by any other party?” [AR 80.23]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Responsible Party’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Explanation of References:**

AU-C	Reference to section number for Clarified Statements on Auditing Standards in <i>AICPA Professional Standards</i>
AR	Reference to section number for Statements on Standards for Accounting and Review Services in <i>AICPA Professional Standards</i>
AR-C	Reference to section number for Clarified Statements on Standards for Accounting and Review Services in <i>AICPA Professional Standards</i>
AT	Reference to section number for Statements on Standards for Attestation Engagements in <i>AICPA Professional Standards</i>

