

PPC Library Template Report

Engagement Letter Generator

[Engagement Letter Generator \(20160801\)](#)

Interactive Disclosure Libraries

[Disclosure Library for Local Governments \(20160501\)](#)

[Disclosure Library for Nonpublic Companies \(20170101\)](#)

[Disclosure Library for Nonprofit Organizations \(20170301\)](#)

Practice Aids

[Accounting and Reporting for Estates and Trusts \(10/16\) \(20161001\)](#)

[Audits of Financial Institutions \(5/16\) \(20160501\)](#)

[Audits of Local Governments \(2/17\) \(20170201\)](#)

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[Compilation and Review Engagements \(5/16\) \(20160501\)](#)

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[Reporting on Controls of Service Organizations--SOC 1 Engagements \(11/16\) \(20161101\)](#)

[Dealerships \(4/16\) \(20160401\)](#)

[Audits of Employee Benefit Plans \(2/17\) \(20170201\)](#)

[Forecasts and Projections \(3/17\) \(20170301\)](#)

[SSARS Preparation Engagements \(1/17\) \(20170101\)](#)

[Auditor's Reports \(8/16\) \(20160801\)](#)

[Quality Control--Compilation and Review \(3/16\) \(20160301\)](#)

[Preparing Governmental Financial Statements \(10/16\) \(20161001\)](#)

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[Single Audits \(7/16\) \(20160701\)](#)

[Homeowners' Associations \(5/16\) \(20160501\)](#)

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[Internal Control and Fraud Prevention \(11/16\) \(20161101\)](#)

[Limited-Scope Audits of Standard 401\(k\) Plans \(1/17\) \(20170101\)](#)

[Nonprofit Financial and Accounting Manual \(10/16\) \(20161001\)](#)

[Audits of Nonprofit Organizations \(1/17\) \(20170101\)](#)

[Nontraditional Engagements \(10/16\) \(20161001\)](#)

[Cash, Tax, and Other Bases of Accounting \(9/16\) \(20160901\)](#)

[Audits of Form 11-K Benefit Plans \(1/17\) \(20170101\)](#)

[Audits of 403\(b\) Plans \(2/16\) \(20160201\)](#)

[Audits of Broker-dealers \(6/16\) \(20160601\)](#)

[Reporting on Controls of Service Organizations--SOC 2 Engagements \(3/17\) \(20170301\)](#)

[PCAOB Audits \(10/16\) \(20161001\)](#)

[Audits of Health Care Entities \(Nonprofit and Investor-owned Entities\) \(6/16\) \(20160601\)](#)

[Audits of Health Care Entities \(Governmental Entities\) \(6/16\) \(20160601\)](#)

[Physicians and Other Health Care Professionals \(10/16\) \(20161001\)](#)

[Audits Performed under International Standards \(8/16\) \(20160801\)](#)

[Audits of Oil and Gas Entities \(7/16\) \(20160701\)](#)

[Compilation and Review Reports \(5/16\) \(20160501\)](#)

[Audits of Real Estate Entities \(10/16\) \(20161001\)](#)

[Audits of School Districts \(2/16\) \(20160201\)](#)

[Restaurants and Bars \(9/16\) \(20160901\)](#)

[Small Business Consulting Engagements \(2/17\) \(20170201\)](#)

[1120S Deskbook \(10/15\) \(20151001\)](#)

[1041 Deskbook \(10/15\) \(20151001\)](#)

[1065 Deskbook \(10/15\) \(20151001\)](#)

[1040 Deskbook \(10/15\) \(20151001\)](#)

[Business Valuations \(2/17\) \(20170201\)](#)

[Write-up Services \(1/17\) \(20170101\)](#)

Workpapers

[Nonpublic Companies \(20160701\)](#)

[Local Governments \(20160601\)](#)

[Nonprofit Organizations \(20160601\)](#)

[1065 Tax \(20161201\)](#)

[1120 Tax \(20161201\)](#)

[1120S Tax \(20161201\)](#)

[Employee Benefit Plans \(20160701\)](#)

Engagement Letter Generator (20160801) [\(top\)](#)

Template Name	Description
Agreed-Upon Procedures--After SSAE No. 18	For engagements to apply agreed-upon procedures under the AICPA attestation standards after SSAE No. 18.
Agreed-Upon Procedures--Prior to SSAE No. 18	For engagements to apply agreed-upon procedures under the AICPA attestation standards prior to SSAE No. 18.
Compilation of Forecast--Prior to SSAE No. 18	For engagements to compile a forecast (prospective financial information)--prior to SSAE No. 18.
Compilation of Projection--Prior to SSAE No. 18	For engagements to compile a projection (prospective financial information)--prior to SSAE No. 18.
NTE Examination (AT 101)--Prior to SSAE No. 18	For engagements to examine under section AT 101 of the AICPA attestation standards.
NTE Examination--After SSAE No. 18	For engagements to examine under SSAE No. 18.
Construction Contractors	For audits of construction contractors.
Dealerships	For audits of dealerships.
Financial Institution	For audits of banks, savings institutions, and credit unions.
Financial Institution SAS No. 130 Integrated Audit	For engagements to perform a SAS No. 130 integrated audit of the financial statements and internal control over financial reporting of banks, savings institutions, and credit unions.
Small Business	For audits of small commercial businesses.
Program Specific Audit--Uniform Guidance	For program specific audits under Uniform Guidance.
Single Audit--Uniform Guidance	For single audits of local governments.
Standard	For financial statement audits of local governments.
Yellow Book Audit	For financial audits of local governments under Government Auditing Standards.
Program Specific Audit--Uniform Guidance	For program specific audits under Uniform Guidance.
Single Audit--Uniform Guidance	For single audits of nonprofit organizations.
Standard	For financial statement audits of nonprofit organizations.
Yellow Book Audit	For financial audits of nonprofit organizations under Government Auditing Standards.
Preparation of GAAP Financial Statements	For engagements in which the accountant is engaged to prepare financial statements under AR-C 70, Preparation of Financial Statements.
Compilation, Bookkeeping, and Preparation Services	Standard letter for engagements to compile and prepare financial statements, including bookkeeping services.
Compilation, Bookkeeping, Preparation, and Tax Services	Letter for engagements to perform bookkeeping services, prepare financial statements, compile those financial statements, and perform corporate tax return services.
Personal Financial Statements	For engagements to compile personal financial statements
Special Purpose Framework Financial Statements	For engagements to compile and prepare financial statements, including bookkeeping services on an other comprehensive basis of accounting (such as cash or tax basis).
Computer Consulting--Comprehensive Installation	For comprehensive computer consulting engagements involving needs analysis, hardware and software recommendations, implementation services, testing and training.
Computer Consulting--Installation and Training	For computer consulting engagements involving implementation, training, and testing services.
Computer Consulting--Needs Analysis and Selection	For computer consulting engagements involving needs analysis and hardware/software recommendations.
Valuation--Calculation Engagement	For calculation engagements as defined in SSVS No. 1.
Valuation--Litigation Services	For business valuation engagements that also include litigation services.
Valuation--Standard Valuation	For business valuation engagements that DO NOT include litigation

Template Name	Description
Engagement	services.
Employee Benefit Plan--Limited Scope	For limited scope audits of employee benefit plans.
Employee Benefit Standard	For full-scope audits of employee benefit plans.
Homeowners' Associations	For audits of homeowners' associations, including CIRAs.
Review and Preparation Services	Standard letter for engagements to review and prepare financial statements.
Special Purpose Framework Financial Statements	For engagements to review and prepare financial statements on an other comprehensive basis of accounting (such as cash or tax basis).
C Corporations	For engagements to prepare federal and state income tax returns for a C corporation.
Estate Planning	For engagements to perform estate planning services.
Estate Tax Return	For engagements to prepare estate and inheritance tax returns.
Fiduciary Returns	For engagements to prepare federal and state fiduciary income tax returns.
Form 5500/5500-SF	For engagements to prepare Form 5500, 5500-SF, and related services.
Form 990	For engagements to prepare Form 990.
Gift Tax Examination	For engagements to represent client in gift tax examination.
Gift Tax Return	For engagements to prepare gift tax returns.
Individuals	For engagements to prepare federal and state income tax returns for an individual.
IRS Audit	For engagements to represent clients during IRS audits.
IRS Collection	For engagements to represent clients during IRS collection proceedings.
Partnerships	For engagements to prepare federal and state income tax returns for a partnership.
Represent Client in Estate Tax Exam	For engagements to represent client during an IRS examination of the estate tax return.
S Corporations	For engagements to prepare federal and state income tax returns for a S corporation.
Tax Planning	For engagements to provide tax planning services.

Disclosure Library for Local Governments (20160501) [\(top\)](#)

Template Name	Description
Governmental Disclosure Checklist	Lists the GAAP disclosure requirements for financial statements of a local government and provides a link from each requirement to relevant example disclosures

Disclosure Library for Nonpublic Companies (20170101) [\(top\)](#)

Template Name	Description
Nonpublic Companies Disclosure List	Lists the GAAP disclosure requirements for financial statements of a nonpublic company (organized for profit) and provides a link from each requirement to relevant example disclosures

Disclosure Library for Nonprofit Organizations (20170301) [\(top\)](#)

Template Name	Description
Nonprofit Organization Disclosure Checklist	Lists the GAAP disclosure requirements for financial statements of a nonprofit organization and provides a link from each requirement to relevant example disclosures

Accounting and Reporting for Estates and Trusts (10/16) (20161001) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 1A: List of Basic Items for Executor to Obtain	Word	No
APPENDIX 1C: Example of Letters Testamentary	Word	No
APPENDIX 4A-2: Model Summary of Account Presentation for an Estate--Drafting Form	Word	No
APPENDIX 4A-4: Model Summary of Account Presentation for a Trust--Drafting Form	Word	No
APPENDIX 5A-1: Engagement Letter--Compilation and Preparation of GAAP Basis Financial Statements for an Estate or Trust	Word	Yes
APPENDIX 5A-2: Engagement Letter--Compilation and Preparation of Special Purpose Framework Financial Statements for an Estate or Trust	Word	Yes
APPENDIX 5A-3: Engagement Letter--Preparation of GAAP Basis Financial Statements for an Estate or Trust	Word	Yes
APPENDIX 5C-1: Compilation Report--U.S. GAAP Basis	Word	No
APPENDIX 5C-2: Review Report--U.S. GAAP Basis	Word	No
APPENDIX 5C-3: Audit Report--U.S. GAAP Basis	Word	No
APPENDIX 5C-4: Compilation Report--Cash Basis	Word	No
APPENDIX 5C-5: Review Report--Cash Basis	Word	No
APPENDIX 5C-6: Audit Report--Cash Basis	Word	No
APPENDIX 5C-7: Compilation Report--Contractual Basis	Word	No
APPENDIX 5C-8: Review Report--Contractual Basis	Word	No
APPENDIX 5C-9: Audit Report--Contractual Basis	Word	No
APPENDIX 5D: Engagement Acceptance and Continuance Form--Estates and Trusts	Word	No
APPENDIX 5E: Estates and Trusts Information Form	Word	No
APPENDIX 5F-1: Compilation Procedures, Review, and Approval Form --Estates and Trusts	Word	No
APPENDIX 5F-2: Procedures, Review, and Approval Form for Financial Statement Preparation Engagement--Estates and Trusts	Word	No
APPENDIX 5G: Compilation Reporting Checklist--Estates and Trusts	Word	No
APPENDIX 5H: Routing Instructions for Processing Financial Statements--Estates and Trusts	Word	No
APPENDIX 5I: Accounting and Engagement Issues	Word	No
APPENDIX 6A: Executor Checklist	Word	No
APPENDIX 6B: Example Indemnity Agreement	Word	No
APPENDIX 6C: Example Delegation Clause	Word	No
APPENDIX 6D: Meeting with Family to Discuss Administration of Estate	Word	No
APPENDIX 6E: Sample Receipt and Release	Word	No

Audits of Financial Institutions (5/16) (20160501) [\(top\)](#)

Template Name	Host	Shareable
AFI-SP-0: PRACTICE AIDS FOR SPECIAL ENGAGEMENTS	Word	Yes
AFI-SP-1.1: Fiduciary Activities (Trust Department) Agreed-upon Procedures Engagement Letter (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-1.2: Fiduciary Activities (Trust Department) Agreed-upon Procedures Engagement Report Drafting Form (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-2.1: Engagement Letter--AT 101 Examination of Internal Control over Financial Reporting for Small Institutions (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-2.2: Engagement Program--AT 101 Examination of Internal Control over Financial Reporting for Small Institutions (Prior to the Implementation of SSAE No. 18)	Word	No
AFI-SP-2.3: Management Representation Letter--AT 101 Examination of Internal Control over Financial Reporting for Small Institutions (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-3.1: Procedures Checklist--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Standard Engagement) (Prior to the Implementation of SSAE No. 18)	Word	No

Template Name	Host	Shareable
AFI-SP-3.2: Engagement Letter-Compliance Engagement Regarding Federal Student Loan Programs (Standard Engagement) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-3.3: Planning Form--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Standard Engagement) (Prior to the Implementation of SSAE No. 18)	Word	No
AFI-SP-3.4: LaRS Summary Worksheet	Excel	No
AFI-SP-3.5: Attribute Sampling Planning and Evaluation Form--Compliance Attestation Examination	Excel	No
AFI-SP-3.6: Test of Controls Form--Compliance Attestation Examination	Word	No
AFI-SP-3.7: Management Representation Letter--Compliance Engagement Regarding Federal Student Loan Programs (Standard Engagement) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-3.8: Examination Report--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Standard Engagement) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-3.9: Agreed-upon Procedures Checklist--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Alternative Engagement) (Prior to the Implementation of SSAE No. 18)	Word	No
AFI-SP-3.10: Engagement Letter--Agreed-upon Procedures Engagement Regarding Federal Student Loan Programs (Alternative Engagement) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-3.11: Management Representation Letter--Agreed-upon Procedures Engagement Regarding Federal Student Loan Programs (Alternative Engagement) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-3.12: Agreed-upon Procedures Report--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Alternative Engagement) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-4.1: Agreed-upon Procedures Planning Form (Prior to the Implementation of SSAE No. 18)	Word	No
AFI-SP-4.2: Agreed-upon Procedures Engagement Letter (Directors' Examination) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-4.3: Management Representation Letter (Directors' Examination) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-4.4: Agreed-upon Procedures Engagement Report Drafting Form (Directors' Examination) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-4.5: Agreed-upon Procedures Checklist--General Procedures (Directors' Examination and Credit Union Supervisory Committee Audit) (Prior to the Implementation of SSAE No. 18)	Word	No
AFI-SP-4.6: Agreed-upon Procedures Checklist--Engagement Procedures (Directors' Examination) (Prior to the Implementation of SSAE No. 18)	Word	No
AFI-SP-4.7: Agreed-upon Procedures Engagement Letter (Credit Union Supervisory Committee Audit) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-SP-4.8: Agreed-upon Procedures Engagement Report Drafting Form (Credit Union Supervisory Committee Audit) (Prior to the Implementation of SSAE No. 18)	Word	Yes
AFI-FP-0: FIRM POLICIES	Word	Yes
AFI-FP-1: Audit Team Members	Word	No
AFI-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	Yes
AFI-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
AFI-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
AFI-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
AFI-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
AFI-CX-2.2: Component Materiality Worksheet	Excel	No
AFI-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
AFI-CX-3.2: Engagement Team Discussion	Word	No
AFI-CX-3.3: Fraud Risk Inquiries Form	Word	No
AFI-CX-3.4: Audit Inquiries Summary Form	Word	No
AFI-CX-3.5: Documentation and Analysis of Group Components	Word	No

Template Name	Host	Shareable
AFI-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
AFI-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
AFI-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
AFI-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
AFI-CX-4.3: Walkthrough Documentation Forms	Word	Yes
AFI-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
AFI-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
AFI-CX-5: Activity and Entity-level Control Forms	Word	Yes
AFI-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
AFI-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
AFI-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
AFI-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
AFI-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
AFI-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
AFI-CX-5.7: Control Activities Form for Cash, Due from Banks, and Teller Operations	Word	Yes
AFI-CX-5.8: Control Activities Form for Investments, Derivatives, and Interest Income	Word	Yes
AFI-CX-5.9: Control Activities Form for Loans Receivable and Interest Income	Word	Yes
AFI-CX-5.10: Control Activities Form for Foreclosed Assets and Real Estate Investments	Word	Yes
AFI-CX-5.11: Control Activities Form for Premises and Equipment	Word	Yes
AFI-CX-5.12: Control Activities Form for Other Assets	Word	Yes
AFI-CX-5.13: Control Activities Form for Deposit Accounts and Interest Expense	Word	Yes
AFI-CX-5.14: Control Activities Form for Borrowings, Other Liabilities, and Interest Expense	Word	Yes
AFI-CX-5.15: Control Activities Form for Income Taxes	Word	Yes
AFI-CX-5.16: Control Activities Form for Equity and Regulatory Capital	Word	Yes
AFI-CX-5.17: Control Activities Form for Noninterest Income and Expenses	Word	Yes
AFI-CX-6.1: Entity Risk Factors	Word	No
AFI-CX-6.2: Fraud Risk Factors	Word	No
AFI-CX-7.1: Risk Assessment Summary Form	Word	No
AFI-CX-7.2: Inherent Risk Assessment Form	Word	No
AFI-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
AFI-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
AFI-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
AFI-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
AFI-CX-9.2: Ratio Analysis Worksheet	Excel	No
AFI-CX-10.1: Test of Controls Form	Word	No
AFI-CX-10.2: Test of Controls Sampling Planning and Evaluation Form	Excel	No
AFI-CX-10.3: Loan Document Inspection Test of Controls Form	Word	No
AFI-CX-10.4: Test of Controls Sampling Planning and Evaluation Form--SAS No. 130 Integrated Audit	Excel	No
AFI-CX-11.1: Confirmation Summary Form	Word	No
AFI-CX-11.2: Summary of Confirmation Statistics	Excel	No
AFI-CX-11.3: Checklist for Determining Whether a Contract is a Derivative	Word	No
AFI-CX-11.4: Data Extraction Software Analysis Documentation Form	Word	No
AFI-CX-11.5: Loan Review and Evaluation Form	Word	No
AFI-CX-11.6: Loan Review and Evaluation Form Supplement--Loan Documentation Checklist	Word	No
AFI-CX-11.7: Loan Review and Evaluation Form Supplement--Acquisition, Development, and Construction (ADC) Loans	Word	No
AFI-CX-11.8: Credit Union Loan Review Form	Word	No
AFI-CX-11.9: Borrower (or Guarantor) Financial Information Form	Word	No
AFI-CX-11.11: Loan Review Summary Form	Word	No
AFI-CX-11.12: Summary of Estimated Allowance for Loan Losses	Excel	No
AFI-CX-11.13: Real Estate Sales Checklist--Full Accrual Method	Word	No

Template Name	Host	Shareable
AFI-CX-11.14: Real Estate Sales Checklist--Other Methods	Word	No
AFI-CX-11.15: Buyer's Initial Investment Worksheet	Excel	No
AFI-CX-11.16: Buyer's Continuing Investment Worksheet	Excel	No
AFI-CX-11.17: Installment Method Worksheet	Excel	No
AFI-CX-11.18: Capitalized Interest Worksheet--Total Interest-bearing Liabilities Method	Excel	No
AFI-CX-11.19: Capitalized Interest Worksheet--Direct Debt Method	Excel	No
AFI-CX-11.20: Bad Debt Deduction under the Experience Method Worksheet (For banks and thrifts with total assets of less than \$500 million)	Excel	No
AFI-CX-11.21: Thrift Definitional Test Worksheet	Excel	No
AFI-CX-11.22: Fair Value Measurement Worksheet	Word	No
AFI-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
AFI-CX-12.2: Audit Difference Evaluation Form	Excel	No
AFI-CX-13: Financial Institution Disclosure Checklist	Word	Yes
AFI-CX-14: Supervision, Review, and Approval Form	Word	No
AFI-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
AFI-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
AFI-CX-16.1: Going Concern Checklist	Word	No
AFI-CX-16.2: Significant Estimates Identification Checklist	Word	No
AFI-CX-16.3: Concentrations Identification Checklist	Word	No
AFI-CX-16.4: Accounting and Engagement Issues	Word	No
AFI-CX-17.1: Client Billing Information	Word	No
AFI-CX-17.2: Engagement Status Report	Word	No
AFI-CX-17.3: Audit Time Summary	Excel	No
AFI-CX-17.4: Confirmation and Correspondence Control	Excel	No
AFI-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	Yes
AFI-CL-1.1: Audit Engagement Letter	Word	Yes
AFI-CL-1.2: Audit Engagement Letter--SAS No. 130 Integrated Audit	Word	Yes
AFI-CL-1.3: Engagement Letter Change Order Form	Word	Yes
AFI-CL-1.4: Resignation Letter--Drafting Form	Word	Yes
AFI-CL-1.5: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
AFI-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
AFI-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
AFI-CL-2.3: Updating Request for Legal Representation	Word	Yes
AFI-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
AFI-CL-3.1: Management Representation Letter	Word	Yes
AFI-CL-3.2: Management Representation Letter Supplement--SAS No. 130 Integrated Audit	Word	Yes
AFI-CL-3.3: Updating Management Representation Letter	Word	Yes
AFI-CL-4.1: Communication of Significant Deficiencies	Word	Yes
AFI-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
AFI-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
AFI-CL-4.4: Communication of Significant Deficiencies and Material Weaknesses--SAS No. 130 Integrated Audit	Word	Yes
AFI-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
AFI-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion	Word	Yes
AFI-CL-5.3: Letter to Audit Committee Confirming the Firm's Independence-- Continuing Engagement	Word	Yes
AFI-CL-5.4: Letter to Audit Committee Confirming the Firm's Independence-- Prior to Accepting an Initial Engagement	Word	Yes
AFI-CL-5.5: Written Description in Connection with Audit Committee Preapproval of Permissible Tax Services	Word	Yes
AFI-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
AFI-CL-6.2: Receipt for Count of Cash Observed by Auditor	Word	Yes
AFI-CL-6.3: Confirmation of Accounts with the Federal Reserve Bank	Word	Yes

Template Name	Host	Shareable
AFI-CL-6.4: Confirmation of Clearing Items	Word	Yes
AFI-CL-6.5: Confirmation of Traveler's Checks Held on Consignment	Word	Yes
AFI-CL-7.1: Confirmation of Commercial Loan Receivable--Positive	Word	Yes
AFI-CL-7.2: Confirmation of Installment Loan Receivable--Positive	Word	Yes
AFI-CL-7.3: Confirmation of Mortgage Loan Receivable--Positive	Word	Yes
AFI-CL-7.4: Confirmation of Construction Loan Receivable--Positive	Word	Yes
AFI-CL-7.5: Confirmation of Commercial Loan Receivable--Negative	Word	Yes
AFI-CL-7.6: Confirmation of Installment Loan Receivable--Negative	Word	Yes
AFI-CL-7.7: Confirmation of Mortgage Loan Receivable--Negative	Word	Yes
AFI-CL-7.8: Confirmation of Mortgage Loan Receivable Accompanying Loan Account Statement--Negative	Word	Yes
AFI-CL-7.9: Confirmation of Loan Participations Purchased	Word	Yes
AFI-CL-7.10: Confirmation of Loan Participations Sold	Word	Yes
AFI-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
AFI-CL-8.2: Confirmation of Securities Held by a Broker	Word	Yes
AFI-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
AFI-CL-8.4: Confirmation of Securities Purchased under Agreements to Resell	Word	Yes
AFI-CL-8.5: Confirmation of Securities Sold under Agreements to Repurchase	Word	Yes
AFI-CL-10.1: Accounts Payable Confirmation	Word	Yes
AFI-CL-10.2: Confirmation of Borrowings	Word	Yes
AFI-CL-10.3: Confirmation of Mortgage Debt	Word	Yes
AFI-CL-10.4: Confirmation of Compensating Balances	Word	Yes
AFI-CL-10.5: Confirmation of Line of Credit	Word	Yes
AFI-CL-10.6: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
AFI-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
AFI-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
AFI-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
AFI-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
AFI-CL-12.3: Confirmation of Lease Agreement	Word	Yes
AFI-CL-12.4: Related Party Confirmation	Word	Yes
AFI-CL-12.5: Registrar or Transfer Agent Confirmation	Word	Yes
AFI-CL-12.6: Loan Servicing Letter Drafting Form	Word	Yes
AFI-CL-12.7: Letter to Regulator	Word	Yes
AFI-CL-12.8: Letter to Client About Regulator Access to Audit Documentation	Word	Yes
AFI-CL-12.9: Data Request Letter	Word	Yes
AFI-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
AFI-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
AFI-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
AFI-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
AFI-CL-13.5: Letter from Predecessor Auditor to Regulators Regarding Termination of Auditors	Word	Yes
AFI-CL-13.6: Letter from Successor Auditor to Board of Directors or Audit Committee	Word	Yes
AFI-CL-13.7: Letter from Financial Institution to Regulators for Change of Auditors	Word	Yes
AFI-CL-13.8: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
AFI-CL-13.9: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
AFI-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
AFI-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
AFI-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes

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AFI-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
AFI-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
AFI-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
AFI-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Non-group Financial Statements	Word	Yes
AFI-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
AFI-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
AFI-CL-15.1: Confirmation of Demand Deposit and Savings Account--Positive	Word	Yes
AFI-CL-15.2: Confirmation of Certificate of Deposit--Positive	Word	Yes
AFI-CL-15.3: Confirmation of Demand Deposit and Savings Account--Negative	Word	Yes
AFI-CL-15.4: Confirmation of Demand Deposit and Savings Account Accompanying Account Statement--Negative	Word	Yes
AFI-CL-15.5: Confirmation of Certificate of Deposit--Negative	Word	Yes
AFI-CL-15.6: Confirmation of Public Funds Deposited in the Institution	Word	Yes
AFI-CL-16.1: Confirmation of Federal Funds Sold	Word	Yes
AFI-CL-16.2: Confirmation of Federal Funds Purchased	Word	Yes
AFI-CL-17.1: Standard Audit Report on Comparative Consolidated Financial Statements for a Financial Institution	Word	Yes
AFI-CL-17.2: Integrated Audit Separate Report--Unmodified Opinion on Internal Control Over Financial Reporting	Word	Yes
AFI-CL-17.3: Integrated Audit Separate Report--Adverse Opinion on Internal Control Over Financial Reporting	Word	Yes
AFI-CL-17.4: Integrated Audit Separate Report--Disclaimer of Opinion on Internal Control Over Financial Reporting When There is a Limitation on the Scope of the Audit--Material Weakness Identified	Word	Yes
AFI-CL-17.5: Integrated Audit Separate Report on the Institution's Internal Control Over Financial Reporting when Making Reference to a Component Auditor	Word	Yes
AFI-CL-17.6: Integrated Audit Combined Report--Unmodified Opinion on the Institution's Internal Control Over Financial Reporting and an Unmodified Opinion on the Financial Statements	Word	Yes
AFI-AP-0: AUDIT PROGRAMS	Word	Yes
AFI-AP-1: Audit Program for General Planning Procedures	Word	No
AFI-AP-1A: Other General Planning Procedures	Word	No
AFI-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
AFI-AP-2A: Other General Auditing and Completion Procedures	Word	No
AFI-AP-3: Audit Program for Cash and Due from Banks	Word	No
AFI-AP-4: Audit Program for Investments and Derivatives, Interest Income, and Accrued Interest Receivable	Word	No
AFI-AP-4A: Other Audit Procedures for Investments and Derivatives, Interest Income, and Accrued Interest Receivable	Word	No
AFI-AP-5: Audit Program for Loans Receivable, Interest Income, and Accrued Interest Receivable	Word	No
AFI-AP-5A: Other Audit Procedures for Loans Receivable, Interest Income, and Accrued Interest Receivable	Word	No
AFI-AP-6: Audit Program for Foreclosed Assets and Real Estate Investments	Word	No
AFI-AP-6A: Other Audit Procedures for Foreclosed Assets and Real Estate Investments	Word	No
AFI-AP-7: Audit Program for Premises and Equipment	Word	No
AFI-AP-7A: Other Audit Procedures for Premises and Equipment	Word	No
AFI-AP-8: Audit Program for Other Assets	Word	No
AFI-AP-8A: Other Audit Procedures for Other Assets	Word	No
AFI-AP-9: Audit Program for Deposit Accounts, Interest Expense, and Accrued Interest Payable	Word	No
AFI-AP-9A: Other Audit Procedures for Deposit Accounts, Interest Expense, and Accrued	Word	No

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Interest Payable		
AFI-AP-10: Audit Program for Borrowings, Other Liabilities, and Interest Expense	Word	No
AFI-AP-10A: Other Audit Procedures for Borrowings, Other Liabilities, and Interest Expense	Word	No
AFI-AP-11: Audit Program for Income Taxes	Word	No
AFI-AP-12: Audit Program for Equity and Regulatory Capital	Word	No
AFI-AP-12A: Other Audit Procedures for Equity and Regulatory Capital	Word	No
AFI-AP-13: Audit Program for Noninterest Income and Expenses	Word	No
AFI-AP-13A: Other Audit Procedures for Noninterest Income and Expenses	Word	No
AFI-AP-14: Audit Program for Internal Control Over Financial Reporting--SAS No. 130 Integrated Audit	Word	No
AFI-AP-14A: Other Audit Procedures for Internal Control Over Financial Reporting--SAS No. 130 Integrated Audit	Word	No
AFI-IA-0: INITIAL AUDIT PROGRAMS	Word	No
AFI-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
AFI-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
AFI-IA-3: Additional Audit Procedures for Cash and Due from Banks Beginning Balance in Initial Audit	Word	No
AFI-IA-4: Additional Audit Procedures for Investments and Derivatives and Accrued Interest Receivable Beginning Balance in Initial Audit	Word	No
AFI-IA-5: Additional Audit Procedures for Loans Receivable and Accrued Interest Receivable Beginning Balance in Initial Audit	Word	No
AFI-IA-6: Additional Audit Procedures for Foreclosed Assets and Real Estate Investments Beginning Balance in Initial Audit	Word	No
AFI-IA-7: Additional Audit Procedures for Premises and Equipment Beginning Balance in Initial Audit	Word	No
AFI-IA-8: Additional Audit Procedures for Other Assets Beginning Balance in Initial Audit	Word	No
AFI-IA-9: Additional Audit Procedures for Deposit Accounts and Accrued Interest Payable Beginning Balance in Initial Audit	Word	No
AFI-IA-10: Additional Audit Procedures for Borrowings and Other Liabilities Beginning Balance in Initial Audit	Word	No
AFI-IA-11: Additional Audit Procedures for Income Taxes Beginning Balance in Initial Audit	Word	No
AFI-IA-12: Additional Audit Procedures for Equity and Regulatory Capital Beginning Balance in Initial Audit	Word	No

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Core Package

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APPENDIX 11A-1: Basic Financial Statements Accompanied by Required Supplementary Information, Supplementary Information, and Other Information	Word	No
APPENDIX 11A-2: Basic Financial Statements with Required Supplementary Information, Supplementary Information, and Other Information and Reference to Component Auditor	Word	No
APPENDIX 11A-3: Basic Financial Statements and Information Audited at a More Detailed Level	Word	No
APPENDIX 11A-4: Component Units Are Omitted--Separate Entity Financial Statements Have Been Issued	Word	No
APPENDIX 11A-5: Component Units Are Omitted--Separate Entity Financial Statements Are Not Issued	Word	No
APPENDIX 11A-6: General Fund Statements	Word	No
APPENDIX 11A-7: Enterprise Fund Statements	Word	No
APPENDIX 11A-8: Financial Statements of a Department, Agency, or Program	Word	No

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APPENDIX 11A-9: Summary Financial Statements	Word	No
APPENDIX 11A-10: Special-purpose Government with a Single Opinion Unit	Word	No
APPENDIX 11A-11: Special-purpose Government and Its Discretely Presented Component Unit	Word	No
APPENDIX 11B-1: Qualified Opinion on General Fund Due to GAAP Departure	Word	No
APPENDIX 11B-2: Adverse Opinion on Governmental Activities Due to Omission of General Infrastructure Assets	Word	No
APPENDIX 11B-3: Adverse Opinion on Opinion Unit Because of Omission of Major Fund	Word	No
APPENDIX 11B-4: Adverse Opinion on Financial Statements as a Whole	Word	No
APPENDIX 11B-5: Qualified Opinion (Scope Limitation) on Opinion Unit because of One Unaudited Component Unit	Word	No
APPENDIX 11B-6: Disclaimer of Opinion (Scope Limitation) on Opinion Unit because of One Unaudited Component Unit	Word	No
APPENDIX 11C-1: Report on Regulatory Basis Financial Statements Used Solely for Regulatory Filing	Word	No
APPENDIX 11C-2: Report on Regulatory Basis Financial Statements That Are Not Limited to Use in Regulatory Filing	Word	No
APPENDIX 11C-3: Report on Modified Cash Basis Financial Statements	Word	No
APPENDIX 11D: Report on Financial Statements Issued in Accordance with Government Auditing Standards or in a Single Audit	Word	No
APPENDIX 11E-1: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--No Mat Weaknesses, Sig Deficiencies, or Rptable Instances of Noncompliance or Other Matters Identified	Word	No
APPENDIX 11E-2: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters with No Mat Weaknesses Identified but with Sig Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 11E-3: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters with Mat Weaknesses, No Sig Deficiencies, with Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 11E-4: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters with Mat Weaknesses and Sig Deficiencies and Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 11E-5: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--Opinion Disclaimed on FS as a Whole--with Mat Weaknesses and Sig Deficiencies and Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 11E-6: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--No Mat Weaknesses, Sig Deficiencies, or Rptable Instances of Noncompliance or Other Matters Identified and Ref to Component Auditor	Word	No
APPENDIX 11F-1: Single Audit Report on Compliance for Each Major Fed Prog and Rpt on Internal Control over Compliance--with Unmodified Opinion on Compliance; No Material Weaknesses or Significant Deficiencies	Word	No
APPENDIX 11F-2: Single Audit Report on Compliance for Each Mjr Prog and Rpt on Internal Control over Compliance--with Unmodified Opinion on Compliance for Each Mjr Prog; Mat Weak but No Sig Deficiencies	Word	No
APPENDIX 11F-3: Single Audit Report on Compliance for Each Mjr Prog and Rpt on Internal Control over Compliance--Qualified Opinion on Compliance for One Mjr Prog; Unmodified Opinion on Compliance for the Other Mjr Progs; Mat Weak and Sig Deficiencies	Word	No
APPENDIX 11F-4: Single Audit Report on Compliance for Each Mjr Prog and Rpt on Internal Control over Compliance--Adverse Opinion on Compliance for One Mjr Prog; Unmodified Opinion on Compliance for the Other Mjr Progs; Mat Weak and Sig Deficiencies	Word	No
APPENDIX 11F-5: Interim Communication of Control Deficiencies	Word	No
APPENDIX 11G-1: Work Program for Auditor's Association with Municipal Debt Issuances	Word	No
APPENDIX 11G-2: Engagement Letter--Applying Agreed-upon Procedures for Municipal Debt Issuances	Word	No
APPENDIX 11G-3: Representation Letter--Applying Agreed-upon Procedures for Municipal Debt Issuances	Word	No
APPENDIX 11G-4: Report on Applying Agreed-upon Procedures for Municipal Debt	Word	No

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Issuances		
APPENDIX 11G-5: Underwriter Representation for a Comfort Letter	Word	No
APPENDIX 11G-6: Comfort Letter for Municipal Debt Issuance	Word	No
ALG-FP-0: AUDIT FIRM POLICIES	Word	No
ALG-FP-1: Audit Team Members	Word	No
ALG-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
ALG-CL-1.1: Audit Engagement Letter--Standard	Word	Yes
ALG-CL-1.2: Audit Engagement Letter--Single Audit	Word	Yes
ALG-CL-1.3: Audit Engagement Letter--Yellow Book	Word	Yes
ALG-CL-1.4: Resignation Letter	Word	Yes
ALG-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
ALG-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
ALG-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
ALG-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
ALG-CL-3.1: Management Representation Letter	Word	Yes
ALG-CL-3.2: Summary of Audit Differences	Word	Yes
ALG-CL-3.3: Updating Management Representation Letter	Word	Yes
ALG-CL-3.4: Minutes Representation Letter	Word	Yes
ALG-CL-4.1: Communication of Significant Deficiencies	Word	Yes
ALG-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
ALG-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
ALG-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
ALG-CL-5.2: Communication with Those Charged with Governance at the Conclusion of the Audit	Word	Yes
ALG-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
ALG-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
ALG-CL-6.3: Confirmation of Authorized Signatories	Word	Yes
ALG-CL-7.1: Positive Accounts Receivable Confirmation	Word	Yes
ALG-CL-7.2: Negative Accounts Receivable Confirmation	Word	Yes
ALG-CL-7.3: Confirmation of Grant Entitlements and Drawdowns	Word	Yes
ALG-CL-7.4: Confirmation of Grant or Contract Payments and Receivables	Word	Yes
ALG-CL-7.5: Confirmation of Note Receivable	Word	Yes
ALG-CL-7.6: Confirmation of Property Taxes Receivable	Word	Yes
ALG-CL-7.7: Positive Confirmation of Property Tax Revenue	Word	Yes
ALG-CL-7.8: Negative Confirmation of Property Tax Revenue	Word	Yes
ALG-CL-7.9: Confirmation of Assessed Valuation of Property Tax Roll	Word	Yes
ALG-CL-7.10: Confirmation of Current or Delinquent Tax Roll Maintained by Another Agency	Word	Yes
ALG-CL-7.11: Confirmation of Franchise Tax Revenue	Word	Yes
ALG-CL-7.12: Confirmation of Sales Tax Revenue	Word	Yes
ALG-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
ALG-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
ALG-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
ALG-CL-8.4: Confirmation of Repurchase, Reverse Repurchase, or Securities Lending Agreements	Word	Yes
ALG-CL-8.5: Confirmation of Deposit Collateral	Word	Yes
ALG-CL-10.1: Accounts Payable Confirmation	Word	Yes
ALG-CL-10.2: Note Payable Confirmation	Word	Yes
ALG-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
ALG-CL-10.4: Confirmation of Bonds Outstanding	Word	Yes
ALG-CL-10.5: Confirmation of Compensating Balances	Word	Yes
ALG-CL-10.6: Confirmation of Line of Credit	Word	Yes
ALG-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes

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ALG-CL-11.1: Request for Information--Single-employer and Agent Multiple-employer Pension Plans (GASBS No 27)	Word	Yes
ALG-CL-11.2: Request for Information--Cost-sharing Multiple-employer Pension Plans (GASBS No. 27)	Word	Yes
ALG-CL-11.3: Request for Information--Single-employer and Agent Multiple-employer Pension Plans in a Qualifying Trust (GASBS No. 68)	Word	Yes
ALG-CL-11.4: Request for Information--Cost-sharing Multiple-employer Pension Plans in a Qualifying Trust (GASBS No. 68)	Word	Yes
ALG-CL-11.5: Request for Information--Single-employer and Multiple-employer Pension Plans Not in a Qualifying Trust (GASBS No. 73)	Word	Yes
ALG-CL-11.6: Request for Information--Special Funding Situation--Pension Plans (GASBS Nos. 68 and 73)	Word	Yes
ALG-CL-11.7: Request for Information--Single-employer and Agent Multiple-employer OPEB Plans (GASBS No. 45)	Word	Yes
ALG-CL-11.8: Request for Information--Cost-sharing Multiple-employer OPEB Plans (GASBS No. 45)	Word	Yes
ALG-CL-11.9: Request for Information--Single-employer and Agent Multiple-employer OPEB Plans in a Qualifying Trust (GASBS No. 75)	Word	Yes
ALG-CL-11.10: Request for Information--Cost-sharing Multiple-employer OPEB Plans in a Qualifying Trust (GASBS No. 75)	Word	Yes
ALG-CL-11.11: Request for Information--OPEB Plans Not in a Qualifying Trust (GASBS No. 75)	Word	Yes
ALG-CL-11.12: Request for Information--Special Funding Situation--OPEB Plans (GASBS No. 75)	Word	Yes
ALG-CL-12.1: Confirmation of Utility Purchases	Word	Yes
ALG-CL-12.2: Confirmation of Insurance Coverage	Word	Yes
ALG-CL-12.3: Confirmation of Lease Agreement	Word	Yes
ALG-CL-12.4: Related Party Questionnaire	Word	Yes
ALG-CL-12.5: Single Audit Letter to Regulator	Word	Yes
ALG-CL-12.6: Letter to Client about Regulator Access to Audit Documentation	Word	Yes
ALG-CL-12.7: Request for Service Auditor's Report	Word	Yes
ALG-CL-12.8: External Peer Review Report Transmittal Letter	Word	Yes
ALG-CL-12.9: Data Request Letter	Word	Yes
ALG-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
ALG-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
ALG-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
ALG-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
ALG-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
ALG-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
ALG-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
ALG-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
ALG-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
ALG-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
ALG-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
ALG-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
ALG-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
ALG-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
ALG-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No

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ALG-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
ALG-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
ALG-CX-1.1.1: Engagement Acceptance Form--Component Unit	Word	No
ALG-CX-1.1.2: Evaluating Potential Component Units and Reporting under GASBS No. 14, as Amended	Word	No
ALG-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form--GAAS Audits	Word	No
ALG-CX-1.3: Evaluating Independence--Yellow Book and GAAS Audits	Word	No
ALG-CX-1.4: Continuing Professional Education Documentation Form	Word	No
ALG-CX-1.5: Single Audit and Major Program Determination Worksheet	Excel	No
ALG-CX-1.6: Low-risk Federal Program Determination Worksheet	Word	No
ALG-CX-1.7: High-risk Federal Program Determination Worksheet	Word	No
ALG-CX-1.8: Determining Whether an Entity Is a Governmental Entity	Word	No
ALG-CX-2.1: Materiality Worksheet for Planning Purposes	Excel	No
ALG-CX-2.2: Component Materiality Worksheet	Excel	No
ALG-CX-2.3: Planning Materiality--Federal Award Programs	Excel	No
ALG-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
ALG-CX-3.2: Engagement Team Discussion	Word	No
ALG-CX-3.3: Fraud Risk Inquiries Form	Word	No
ALG-CX-3.4: Audit Inquiries Summary Form	Word	No
ALG-CX-3.5: Documentation and Analysis of Group Components	Word	No
ALG-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
ALG-CX-4.2: Financial Reporting System Documentation Form	Word	Yes
ALG-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting and Significant Transaction Classes	Word	Yes
ALG-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General IT Controls	Word	Yes
ALG-CX-4.3: Walkthrough Documentation Forms	Word	Yes
ALG-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
ALG-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
ALG-CX-4.4: Internal Control System Matrix--Federal Award Programs	Word	No
ALG-CX-5: Activity and Entity-level Control Forms	Word	Yes
ALG-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
ALG-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
ALG-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
ALG-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
ALG-CX-5.5: Entity-level Control Form for General IT Controls	Word	Yes
ALG-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
ALG-CX-5.7: Control Activities Form for Cash	Word	Yes
ALG-CX-5.8: Control Activities Form for Investments and Derivative Instruments	Word	Yes
ALG-CX-5.9: Control Activities Form for Revenues, Receivables, and Receipts--Governmental Funds	Word	Yes
ALG-CX-5.10: Control Activities Form for Sales and Service Revenue and Receivables--Proprietary Funds	Word	Yes
ALG-CX-5.11: Control Activities Form for Expenditures (Expenses) for Goods and Services and Accounts Payable and Other Liabilities	Word	Yes
ALG-CX-5.12: Control Activities Form for Payroll and Related Liabilities	Word	Yes
ALG-CX-5.13: Control Activities Form for Inventories	Word	Yes
ALG-CX-5.14: Control Activities Form for Capital Assets and Expenditures	Word	Yes
ALG-CX-5.15: Control Activities Form for Debt and Debt Service Expenditures	Word	Yes
ALG-CX-5.16: Control Activities Form for Equity and Financial Statement Reconciliations	Word	Yes
ALG-CX-5.17: Control Activities Form for Self-insurance	Word	Yes
ALG-CX-5.18: Control Activities Form for Municipal Solid Waste Landfills	Word	Yes
ALG-CX-5.19: Control Activities Form for Grant and Similar Programs	Word	Yes

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ALG-CX-6.1: Entity Risk Factors	Word	No
ALG-CX-6.2: Fraud Risk Factors	Word	No
ALG-CX-7.1: Risk Assessment Summary Form	Word	No
ALG-CX-7.2: Inherent Risk Assessment Form	Word	No
ALG-CX-7.3: Risk of Material Noncompliance Assessment Worksheet--Federal Award Programs	Word	No
ALG-CX-7.4: Inherent Risk of Noncompliance Assessment Form--Federal Award Programs	Word	No
ALG-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
ALG-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
ALG-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
ALG-CX-8.4: Planning Worksheet to Determine Extent of Substantive Procedures--Federal Award Programs	Excel	No
ALG-CX-8.5: Tests of Compliance--Sampling Planning and Evaluation Form for Federal Award Programs	Word	No
ALG-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
ALG-CX-9.2: Ratio Analysis Worksheet	Excel	No
ALG-CX-10.1: Test of Controls Form	Word	No
ALG-CX-10.2: Tests of Controls--Sampling Planning and Evaluation Form	Excel	No
ALG-CX-10.3: Tests of Controls--Sampling Form for Federal Award Programs	Excel	No
ALG-CX-11.1: Confirmation Summary Form	Excel	No
ALG-CX-11.2: Accounts Receivable Statistics Form	Excel	Yes
ALG-CX-11.3: Data Extraction Software Analysis Documentation Form	Word	No
ALG-CX-11.4: Financial Assurance for Municipal Solid Waste Landfills	Excel	No
ALG-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
ALG-CX-12.2: Audit Difference Evaluation Form	Excel	No
ALG-CX-12.3: Noncompliance Evaluation Form--Federal Award Programs	Excel	No
ALG-CX-13.1: Governmental Disclosure Checklist	Word	Yes
ALG-CX-13.2: Additional Disclosures for External Investment Pools	Word	Yes
ALG-CX-13.3: Additional Disclosures for Public Entity Risk Pools	Word	Yes
ALG-CX-13.4: Disclosure Checklist for the Schedule of Expenditures of Federal Awards	Word	Yes
ALG-CX-14.1: Supervision, Review, and Approval Form	Word	No
ALG-CX-14.2: Audit Documentation Checklist	Word	No
ALG-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
ALG-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
ALG-CX-15.3: Audit Finding Development Worksheet--Federal Award Programs	Word	No
ALG-CX-16.1: Going Concern Checklist	Word	No
ALG-CX-16.2: Significant Estimates Identification Checklist	Word	No
ALG-CX-16.3: Accounting and Engagement Issues	Word	No
ALG-CX-16.4: Audit Report Checklist	Word	No
ALG-CX-17.1: Client Billing Information	Word	No
ALG-CX-17.2: Engagement Status Report	Word	No
ALG-CX-17.3: Time Budget and Status Form	Excel	No
ALG-CX-17.4: Individual Time Summary	Excel	No
ALG-CX-17.5: Workpaper Index for a Governmental Audit	Word	No
ALG-AP-0: AUDIT PROGRAMS	Word	No
ALG-AP-1: Audit Program for General Planning Procedures	Word	No
ALG-AP-1A: Other General Planning Procedures	Word	No
ALG-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
ALG-AP-2A: Other General Auditing and Completion Procedures	Word	No
ALG-AP-3: Audit Program for Federal Award Programs--General Procedures	Word	No
ALG-AP-4: Audit Program for Minutes, Contracts, Ordinances, and Laws	Word	No
ALG-AP-5: Audit Program for Cash	Word	No
ALG-AP-6: Audit Program for Investments and Derivative Instruments	Word	No

Template Name	Host	Shareable
ALG-AP-6A: Other Audit Procedures for Investments and Derivative Instruments	Word	No
ALG-AP-7: Audit Program for Revenue, Receivables, and Receipts--Governmental Funds	Word	No
ALG-AP-7A: Other Audit Procedures for Revenue, Receivables, and Receipts--Governmental Funds	Word	No
ALG-AP-8: Audit Program for Sales and Service Revenue and Receivables--Proprietary Funds	Word	No
ALG-AP-8A: Other Audit Procedures for Sales and Service Revenue and Receivables--Proprietary Funds	Word	No
ALG-AP-9: Audit Program for Expenditures/Expenses for Goods and Services and Accounts Payable and Other Liabilities	Word	No
ALG-AP-9A: Other Audit Procedures for Expenditures/Expenses for Goods and Services and Accounts Payable and Other Liabilities	Word	No
ALG-AP-10: Audit Program for Payroll and Related Liabilities	Word	No
ALG-AP-10A: Other Audit Procedures for Payroll and Related Liabilities	Word	No
ALG-AP-11: Audit Program for Inventories	Word	No
ALG-AP-12: Audit Program for Capital Assets and Expenditures	Word	No
ALG-AP-12A: Other Audit Procedures for Capital Assets and Expenditures	Word	No
ALG-AP-13: Audit Program for Debt and Debt Service Expenditures	Word	No
ALG-AP-13A: Other Audit Procedures for Debt and Debt Service Expenditures	Word	No
ALG-AP-14: Audit Program for Equity and Financial Statement Reconciliations	Word	No
ALG-AP-15: Audit Program for Insurance and Self-insurance	Word	No
ALG-AP-15A: Other Audit Procedures for Insurance and Self-insurance	Word	No
ALG-AP-16: Audit Program for Municipal Solid Waste Landfills	Word	No
ALG-AP-17: Audit Program for Grant and Similar Programs	Word	No
ALG-AP-17A: Other Audit Procedures for Grant and Similar Programs	Word	No
ALG-AP-18: Audit Program for the Schedule of Expenditures of Federal Awards	Word	No
ALG-AP-19: Audit Program for Federal Award Programs Not Included in the Compliance Supplement	Word	No
ALG-IA-0: INITIAL AUDIT PROGRAMS	Word	No
ALG-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
ALG-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
ALG-IA-5: Additional Audit Procedures for Cash Beginning Balance in Initial Audit	Word	No
ALG-IA-6: Additional Audit Procedures for Investments and Derivative Instruments Beginning Balance in Initial Audit	Word	No
ALG-IA-7: Additional Audit Procedures for Receivables--Governmental Funds Beginning Balance in Initial Audit	Word	No
ALG-IA-8: Additional Audit Procedures for Receivables--Proprietary Funds Beginning Balance in Initial Audit	Word	No
ALG-IA-9: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
ALG-IA-10: Additional Audit Procedures for Payroll-related Liabilities Beginning Balance in Initial Audit	Word	No
ALG-IA-11: Additional Audit Procedures for Inventory Beginning Balance in Initial Audit	Word	No
ALG-IA-12: Additional Audit Procedures for Capital Assets Beginning Balance in Initial Audit	Word	No
ALG-IA-13: Additional Audit Procedures for Debt Beginning Balance in Initial Audit	Word	No
ALG-IA-14: Additional Audit Procedures for Equity Beginning Balance in Initial Audit	Word	No

Specified Risk

Template Name	Host	Shareable
APPENDIX 11A-1: Basic Financial Statements Accompanied by Required Supplementary Information, Supplementary Information, and Other Information	Word	No
APPENDIX 11D: Report on Financial Statements Issued in Accordance with Government Auditing Standards or in a Single Audit	Word	No
APPENDIX 11E-1: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--No Mat Weaknesses, Sig Deficiencies, or Rptable Instances of Noncompliance or Other Matters Identified	Word	No

Template Name	Host	Shareable
APPENDIX 11E-3: Gov Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters with Mat Weaknesses, No Sig Deficiencies, with Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 11F-2: Single Audit Report on Compliance for Each Mjr Prog and Rpt on Internal Control over Compliance-with Unmodified Opinion on Compliance for Each Mjr Prog; Mat Weak but No Sig Deficiencies	Word	No
ALG-FP-0: AUDIT FIRM POLICIES	Word	No
ALG-FP-1: Audit Team Members	Word	No
ALG-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
ALG-CL-1.1: Audit Engagement Letter--Standard	Word	Yes
ALG-CL-1.3: Audit Engagement Letter--Yellow Book	Word	Yes
ALG-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
ALG-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
ALG-CL-3.1: Management Representation Letter	Word	Yes
ALG-CL-3.2: Summary of Audit Differences	Word	Yes
ALG-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
ALG-CL-5.2: Communication with Those Charged with Governance at the Conclusion of the Audit	Word	Yes
ALG-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
ALG-CL-7.1: Positive Accounts Receivable Confirmation	Word	Yes
ALG-CL-7.6: Confirmation of Property Taxes Receivable	Word	Yes
ALG-CL-7.7: Positive Confirmation of Property Tax Revenue	Word	Yes
ALG-CL-7.9: Confirmation of Assessed Valuation of Property Tax Roll	Word	Yes
ALG-CL-7.10: Confirmation of Current or Delinquent Tax Roll Maintained by Another Agency	Word	Yes
ALG-CL-7.11: Confirmation of Franchise Tax Revenue	Word	Yes
ALG-CL-7.12: Confirmation of Sales Tax Revenue	Word	Yes
ALG-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
ALG-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
ALG-CL-8.5: Confirmation of Deposit Collateral	Word	Yes
ALG-CL-10.2: Note Payable Confirmation	Word	Yes
ALG-CL-10.4: Confirmation of Bonds Outstanding	Word	Yes
ALG-CL-10.5: Confirmation of Compensating Balances	Word	Yes
ALG-CL-10.6: Confirmation of Line of Credit	Word	Yes
ALG-CL-11.1: Request for Information--Single-employer and Agent Multiple-employer Pension Plans (GASBS No 27)	Word	Yes
ALG-CL-11.2: Request for Information--Cost-sharing Multiple-employer Pension Plans (GASBS No. 27)	Word	Yes
ALG-CL-11.3: Request for Information--Single-employer and Agent Multiple-employer Pension Plans in a Qualifying Trust (GASBS No. 68)	Word	Yes
ALG-CL-11.4: Request for Information--Cost-sharing Multiple-employer Pension Plans in a Qualifying Trust (GASBS No. 68)	Word	Yes
ALG-CL-11.5: Request for Information--Single-employer and Multiple-employer Pension Plans Not in a Qualifying Trust (GASBS No. 73)	Word	Yes
ALG-CL-11.6: Request for Information--Special Funding Situation--Pension Plans (GASBS Nos. 68 and 73)	Word	Yes
ALG-CL-11.7: Request for Information--Single-employer and Agent Multiple-employer OPEB Plans (GASBS No. 45)	Word	Yes
ALG-CL-11.8: Request for Information--Cost-sharing Multiple-employer OPEB Plans (GASBS No. 45)	Word	Yes
ALG-CL-11.9: Request for Information--Single-employer and Agent Multiple-employer OPEB Plans in a Qualifying Trust (GASBS No. 75)	Word	Yes
ALG-CL-11.10: Request for Information--Cost-sharing Multiple-employer OPEB Plans in a Qualifying Trust (GASBS No. 75)	Word	Yes
ALG-CL-11.11: Request for Information--OPEB Plans Not in a Qualifying Trust (GASBS No.	Word	Yes

Template Name	Host	Shareable
75)		
ALG-CL-11.12: Request for Information--Special Funding Situation--OPEB Plans (GASBS No. 75)	Word	Yes
ALG-CL-12.1: Confirmation of Utility Purchases	Word	Yes
ALG-CL-12.4: Related Party Questionnaire	Word	Yes
ALG-CL-12.8: External Peer Review Report Transmittal Letter	Word	Yes
ALG-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
ALG-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
ALG-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
ALG-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form--GAAS Audits	Word	No
ALG-CX-1.3: Evaluating Independence--Yellow Book and GAAS Audits	Word	No
ALG-CX-1.4: Continuing Professional Education Documentation Form	Word	No
ALG-CX-2.1: Materiality Worksheet for Planning Purposes	Excel	No
ALG-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
ALG-CX-3.2: Engagement Team Discussion	Word	No
ALG-CX-3.3: Fraud Risk Inquiries Form	Word	No
ALG-CX-3.5: Documentation and Analysis of Group Components	Word	No
ALG-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
ALG-CX-4.2: Financial Reporting System Documentation Form	Word	Yes
ALG-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting and Significant Transaction Classes	Word	Yes
ALG-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General IT Controls	Word	Yes
ALG-CX-4.3: Walkthrough Documentation Forms	Word	Yes
ALG-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
ALG-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
ALG-CX-5: Activity and Entity-level Control Forms	Word	Yes
ALG-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
ALG-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
ALG-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
ALG-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
ALG-CX-5.5: Entity-level Control Form for General IT Controls	Word	Yes
ALG-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
ALG-CX-6.1: Entity Risk Factors	Word	No
ALG-CX-6.2: Fraud Risk Factors	Word	No
ALG-CX-7.1: Risk Assessment Summary Form	Word	No
ALG-CX-7.2: Inherent Risk Assessment Form	Word	No
ALG-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
ALG-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
ALG-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
ALG-CX-11.1: Confirmation Summary Form	Excel	No
ALG-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
ALG-CX-12.2: Audit Difference Evaluation Form	Excel	No
ALG-CX-13.1: Governmental Disclosure Checklist	Word	Yes
ALG-CX-14.1: Supervision, Review, and Approval Form	Word	No
ALG-CX-14.2: Audit Documentation Checklist	Word	No
ALG-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
ALG-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
ALG-CX-16.1: Going Concern Checklist	Word	No
ALG-CX-16.2: Significant Estimates Identification Checklist	Word	No
ALG-CX-16.3: Accounting and Engagement Issues	Word	No
ALG-CX-17.5: Workpaper Index for a Governmental Audit	Word	No
ALG-AP-0-s: AUDIT PROGRAMS	Word	No

Template Name	Host	Shareable
ALG-AP-1-s: Audit Program for General Planning Procedures	Word	No
ALG-AP-2-s: Audit Program for General Auditing and Completion Procedures	Word	No
ALG-AP-4-s: Audit Program for Minutes, Contracts, Ordinances, and Laws	Word	No
ALG-AP-5-s: Audit Program for Cash	Word	No
ALG-AP-6-s: Audit Program for Investments and Derivative Instruments	Word	No
ALG-AP-7-s: Audit Program for Revenue, Receivables, and Receipts--Governmental Funds	Word	No
ALG-AP-8-s: Audit Program for Sales and Service Revenue and Receivables--Proprietary Funds	Word	No
ALG-AP-9-s: Audit Program for Expenditures/Expenses for Goods and Services and Accounts Payable and Other Liabilities	Word	No
ALG-AP-10-s: Audit Program for Payroll and Related Liabilities	Word	No
ALG-AP-11-s: Audit Program for Inventories	Word	No
ALG-AP-12-s: Audit Program for Capital Assets and Expenditures	Word	No
ALG-AP-13-s: Audit Program for Debt and Debt Service Expenditures	Word	No
ALG-AP-14-s: Audit Program for Equity and Financial Statement Reconciliations	Word	No
ALG-AP-15-s: Audit Program for Insurance and Self-insurance	Word	No
ALG-AP-17-s: Audit Program for Grant and Similar Programs	Word	No
ALG-IA-0: INITIAL AUDIT PROGRAMS	Word	No
ALG-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
ALG-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
ALG-IA-5: Additional Audit Procedures for Cash Beginning Balance in Initial Audit	Word	No
ALG-IA-6: Additional Audit Procedures for Investments and Derivative Instruments Beginning Balance in Initial Audit	Word	No
ALG-IA-7: Additional Audit Procedures for Receivables--Governmental Funds Beginning Balance in Initial Audit	Word	No
ALG-IA-8: Additional Audit Procedures for Receivables--Proprietary Funds Beginning Balance in Initial Audit	Word	No
ALG-IA-9: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
ALG-IA-10: Additional Audit Procedures for Payroll-related Liabilities Beginning Balance in Initial Audit	Word	No
ALG-IA-11: Additional Audit Procedures for Inventory Beginning Balance in Initial Audit	Word	No
ALG-IA-12: Additional Audit Procedures for Capital Assets Beginning Balance in Initial Audit	Word	No
ALG-IA-13: Additional Audit Procedures for Debt Beginning Balance in Initial Audit	Word	No
ALG-IA-14: Additional Audit Procedures for Equity Beginning Balance in Initial Audit	Word	No

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Template Name	Host	Shareable
APPENDIX 12A: Election for Real Estate Developers to Use the Alternative Cost Method for Common Improvements	Word	No
APPENDIX 12F: Electing to Capitalize Carrying Charges	Word	No
APPENDIX 12G: Construction Contractor's Tax Return Preparation Checklist	Word	No
APPENDIX 12H: Percentage-of-completion Calculation Workpaper	Excel	No
APPENDIX 13C: Adopting the Recurring Item Method for Certain Expenses	Word	No
APPENDIX 13D: Ratable Accrual of Real Property Taxes	Word	No
APPENDIX 13F: Reducing Depreciable Asset Basis First for Excluded Debt Discharge Income	Word	No
APPENDIX 13G: Consent to Treat a Partnership Interest as Depreciable Property	Word	No
APPENDIX 14A: Worksheet for Determining Amount at Risk	Excel	No
APPENDIX 14B: Grouping Activities for the Passive Loss Rules	Word	No
APPENDIX 14C: Electing out of the Self-charged Interest Rules	Word	No

Template Name	Host	Shareable
APPENDIX 14E: Form 1065, Schedule K-1 Attachment Reporting By-activity Information Needed to Comply with Passive Loss Rules	Word	No
APPENDIX 14F: Form 1120S, Schedule K-1 Attachment Reporting By-activity Information Needed to Comply with Passive Loss Rules	Word	No
APPENDIX 14G: Activity Log	Word	No
APPENDIX 14I: Client Letter on Impact of PAL Rules on Rental Property Ownership	Word	Yes
APPENDIX 15A: Worksheet for Like-kind Exchanges	Excel	No
APPENDIX 15C: Gain on Repossession of Real Property and Basis of Repossessed Real Property	Excel	No
APPENDIX 15D: Dealers in Timeshares and Residential Lots Reporting Sales under the Installment Method	Word	No
APPENDIX 15E: Reporting Original Issue Discount (OID) Using the Cash Method	Word	No
APPENDIX 15F: Treating All Interest on a Debt Instrument as OID	Word	No
APPENDIX 15G: Deferring Gain from Involuntary Conversions	Word	No
APPENDIX 15H: Deducting Disaster Losses in Previous Years	Word	No
APPENDIX 15I: Requirements for Deferred Like-kind Exchange	Word	No
ARE-PA-0: Real Estate Checklists and Practice Aids (ARE-PA)	Word	No
ARE-PA-1.1: Capitalized Interest Worksheet--Direct Debt Method	Excel	No
ARE-PA-1.2: Capitalized Interest Worksheet--Total Debt Method	Excel	No
ARE-PA-2.1: Real Estate Sales Checklist--Full Accrual Method	Word	No
ARE-PA-2.2: Real Estate Sales Checklist--Other Methods	Word	No
ARE-PA-3.1: Buyer's Initial Investment Worksheet	Excel	No
ARE-PA-3.2: Buyer's Continuing Investment Worksheet	Excel	No
ARE-PA-4.1: Installment Method Worksheet	Excel	No
ARE-PA-4.2: Cost Recovery Method--Payment Accumulation Worksheet	Excel	No
ARE-PA-4.3: Reduced Profit Method Worksheet	Excel	No
ARE-PA-5.1: Retail Land Sales Checklist--Requirements for Sales Recognition	Excel	No
ARE-PA-5.2: Retail Land Sales Checklist--Accounting Methods for Retail Land Sales	Word	No
ARE-PA-6.1: Basic Lease Classification Worksheet--Lessee	Word	No
ARE-PA-6.2: Basic Lease Classification Worksheet--Lessor	Word	No
ARE-PA-6.3: Real Estate Lease Classification Worksheet--Lessee	Word	No
ARE-PA-6.4: Real Estate Lease Classification Worksheet--Lessor	Word	No
ARE-PA-7: Real Estate Sale-leaseback Accounting Worksheet	Word	No
ARE-PA-8.1: Estimated Cash Flows Worksheet--Income-producing Property	Excel	No
ARE-PA-8.2: Estimated Cash Flows Worksheet--Nonincome-producing Property	Excel	No
ARE-PA-9.1: Troubled Debt Restructuring Worksheet for Borrowers--Modification of Terms	Excel	No
ARE-PA-9.2: Troubled Debt Restructuring Worksheet for Borrowers--Combination Restructuring	Excel	No
ARE-PA-10.1: Disclosure Requirements for Financial Statements of Nonpublic Companies Updated through July 31, 2016	Word	Yes
ARE-PA-10.2: Additional Disclosures for Certain Real Estate Operators and Developers Updated through July 31, 2016	Word	Yes

Audits of Nonpublic Companies (1/16) (20160101) [\(top\)](#)

Core Package

Template Name	Host	Shareable
ASB-FP-0: FIRM POLICIES	Word	No
ASB-FP-1: Audit Team Members	Word	No
ASB-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No

Template Name	Host	Shareable
ASB-CX-0.1: Application of Practice Aids to Engagements	Word	No
ASB-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
ASB-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
ASB-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
ASB-CX-2.2: Component Materiality Worksheet	Excel	No
ASB-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
ASB-CX-3.2: Engagement Team Discussion	Word	No
ASB-CX-3.3: Fraud Risk Inquiries Form	Word	No
ASB-CX-3.4: Audit Inquiries Summary Form	Word	No
ASB-CX-3.5: Documentation and Analysis of Group Components	Word	No
ASB-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
ASB-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
ASB-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
ASB-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
ASB-CX-4.3: Walkthrough Documentation Forms	Word	Yes
ASB-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
ASB-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
ASB-CX-5: Activity and Entity-level Control Forms	Word	Yes
ASB-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
ASB-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
ASB-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
ASB-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
ASB-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
ASB-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
ASB-CX-5.7: Control Activities Form for Cash	Word	Yes
ASB-CX-5.8: Control Activities Form for Accounts Receivable and Sales	Word	Yes
ASB-CX-5.9: Control Activities Form for Inventory and Cost of Sales	Word	Yes
ASB-CX-5.10: Control Activities Form for Property	Word	Yes
ASB-CX-5.11: Control Activities Form for Investments and Derivatives	Word	Yes
ASB-CX-5.12: Control Activities Form for Other Assets	Word	Yes
ASB-CX-5.13: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
ASB-CX-5.14: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
ASB-CX-5.15: Control Activities Form for Income Taxes	Word	Yes
ASB-CX-5.16: Control Activities Form for Equity	Word	Yes
ASB-CX-5.17: Control Activities Form for Income and Expenses	Word	Yes
ASB-CX-6.1: Entity Risk Factors	Word	No
ASB-CX-6.2: Fraud Risk Factors	Word	No
ASB-CX-7.1: Risk Assessment Summary Form	Word	No
ASB-CX-7.2: Inherent Risk Assessment Form	Word	No
ASB-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
ASB-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
ASB-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
ASB-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
ASB-CX-9.2: Ratio Analysis Worksheet	Excel	No
ASB-CX-10.1: Test of Controls Form	Word	No
ASB-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
ASB-CX-11.1: Inventory Counting Procedures	Word	Yes
ASB-CX-11.2: Confirmation Summary Form	Excel	No
ASB-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
ASB-CX-11.4: Checklist for Determining Whether a Contract Is a Derivative	Word	No

Template Name	Host	Shareable
ASB-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No
ASB-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
ASB-CX-12.2: Audit Difference Evaluation Form	Excel	No
ASB-CX-13: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
ASB-CX-14: Supervision, Review, and Approval Form	Word	No
ASB-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
ASB-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
ASB-CX-16.1: Going-concern Checklist	Word	No
ASB-CX-16.2: Significant Estimates Identification Checklist	Word	No
ASB-CX-16.3: Concentrations Identification Checklist	Word	No
ASB-CX-16.4: Accounting and Engagement Issues	Word	No
ASB-CX-17.1: Client Billing Information	Word	No
ASB-CX-17.2: Engagement Status Report	Word	No
ASB-CX-17.3: Audit Time Summary	Excel	No
ASB-CX-17.4: Confirmation and Correspondence Control	Excel	No
ASB-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
ASB-CL-1.1: Audit Engagement Letter	Word	Yes
ASB-CL-1.2: Engagement Letter Change Order Form	Word	Yes
ASB-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
ASB-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	No
ASB-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
ASB-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
ASB-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
ASB-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
ASB-CL-3.1: Management Representation Letter	Word	Yes
ASB-CL-3.2: Management Representation Letter When the Current Year Financial Statements Have Been Audited and the Prior Year Financial Statements Have Been Reviewed	Word	Yes
ASB-CL-3.3: Summary of Audit Differences	Word	Yes
ASB-CL-3.4: Updating Management Representation Letter	Word	Yes
ASB-CL-4.1: Communication of Significant Deficiencies	Word	Yes
ASB-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
ASB-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
ASB-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
ASB-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance Includes Non-management Personnel	Word	Yes
ASB-CL-5.3: Communication with those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
ASB-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
ASB-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
ASB-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
ASB-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
ASB-CL-7.3: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
ASB-CL-7.4: Negative Accounts Receivable Confirmation Request	Word	Yes
ASB-CL-7.5: Blind Accounts Receivable Confirmation Request	Word	Yes
ASB-CL-7.6: Confirmation Request for a Bill-and-hold Transaction	Word	Yes
ASB-CL-7.7: Confirmation of Note Receivable	Word	Yes
ASB-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
ASB-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
ASB-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
ASB-CL-9.1: Confirmation of Inventories Held by a Third Party--Listing of Inventories Not	Word	Yes

Template Name	Host	Shareable
Enclosed		
ASB-CL-9.2: Confirmation of Inventories Held by a Third Party--Listing of Inventories Enclosed	Word	Yes
ASB-CL-10.1: Accounts Payable Confirmation	Word	Yes
ASB-CL-10.2: Note Payable Confirmation	Word	Yes
ASB-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
ASB-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
ASB-CL-10.5: Confirmation of Compensating Balances	Word	Yes
ASB-CL-10.6: Confirmation of Line of Credit	Word	Yes
ASB-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
ASB-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
ASB-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
ASB-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
ASB-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
ASB-CL-12.3: Confirmation of Lease Agreement	Word	Yes
ASB-CL-12.4: Related Party Confirmation	Word	Yes
ASB-CL-12.5: Data Request Letter	Word	Yes
ASB-CL-12.6: Client Assistance Request Letter	Word	Yes
ASB-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
ASB-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
ASB-CL-13.3: Client Consent and Acknowledgement Letter	Word	Yes
ASB-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
ASB-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
ASB-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
ASB-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
ASB-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
ASB-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
ASB-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
ASB-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
ASB-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
ASB-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
ASB-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
ASB-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility Is Assumed	Word	Yes
ASB-CL-15: Standard Audit Report on Comparative Financial Statements (Report Drafting Illustration)	Word	Yes
ASB-AP-0: AUDIT PROGRAMS	Word	No
ASB-AP-1: General Planning Procedures	Word	No
ASB-AP-1A: Other General Planning Procedures	Word	No
ASB-AP-2: General Auditing and Completion Procedures	Word	No
ASB-AP-2A: Other General Auditing and Completion Procedures	Word	No
ASB-AP-3: Audit Program for Cash	Word	No
ASB-AP-4: Audit Program for Accounts Receivable and Sales	Word	No
ASB-AP-4A: Other Audit Procedures for Accounts Receivable and Sales	Word	No
ASB-AP-5: Audit Program for Inventory and Cost of Sales	Word	No
ASB-AP-5A: Other Audit Procedures for Inventory and Cost of Sales	Word	No

Template Name	Host	Shareable
ASB-AP-6: Audit Program for Inventory Observation	Word	No
ASB-AP-6A: Other Audit Procedures for Inventory Observation	Word	No
ASB-AP-7: Audit Program for Property	Word	No
ASB-AP-7A: Other Audit Procedures for Property	Word	No
ASB-AP-8: Audit Program for Investments and Derivatives	Word	No
ASB-AP-8A: Other Audit Procedures for Investments and Derivatives	Word	No
ASB-AP-9: Audit Program for Other Assets	Word	No
ASB-AP-9A: Other Audit Procedures for Other Assets	Word	No
ASB-AP-10: Audit Program for Accounts Payable and Other Liabilities	Word	No
ASB-AP-10A: Other Audit Procedures for Accounts Payable and Other Liabilities	Word	No
ASB-AP-11: Audit Program for Notes Payable and Long-term Debt	Word	No
ASB-AP-12: Audit Program for Income Taxes	Word	No
ASB-AP-13: Audit Program for Equity	Word	No
ASB-AP-13A: Other Audit Procedures for Equity	Word	No
ASB-AP-14: Audit Program for Income and Expenses	Word	No
ASB-AP-14A: Other Audit Procedures for Income and Expenses	Word	No
ASB-IA-0: INITIAL AUDIT PROGRAMS	Word	No
ASB-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
ASB-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
ASB-IA-3: Additional Audit Procedures for Cash Beginning Balance in Initial Audit	Word	No
ASB-IA-4: Additional Audit Procedures for Accounts Receivable Beginning Balance in Initial Audit	Word	No
ASB-IA-5: Additional Audit Procedures for Inventory Beginning Balance in Initial Audit	Word	No
ASB-IA-7: Additional Audit Procedures for Property Beginning Balance in Initial Audit	Word	No
ASB-IA-8: Additional Audit Procedures for Investments and Derivatives Beginning Balance in Initial Audit	Word	No
ASB-IA-9: Additional Audit Procedures for Other Assets Beginning Balance in Initial Audit	Word	No
ASB-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
ASB-IA-11: Additional Audit Procedures for Notes Payable and Long-term Debt Beginning Balance in Initial Audit	Word	No
ASB-IA-12: Additional Audit Procedures for Income Taxes Beginning Balance in Initial Audit	Word	No
ASB-IA-13: Additional Audit Procedures for Equity Beginning Balance in Initial Audit	Word	No
ASB-IR-0: INTERIM REVIEW PRACTICE AIDS	Word	No
ASB-IR-1: Audit Engagement Letter (Including Interim Reviews)	Word	Yes
ASB-IR-2: Interim Review Program	Word	No
ASB-IR-3: Interim Review Inquiries Checklist	Word	No
ASB-IR-4: Misstatement Evaluation Form--Interim Review	Excel	No
ASB-IR-5: Disclosure Requirements for Condensed Interim Financial Information for Nonpublic Companies	Word	No
ASB-IR-6: Management Representation Letter--Interim Review	Word	Yes
ASB-IR-7: Supervision, Review, and Approval Form--Interim Review	Word	No
ASB-IR-8: SMART Analytical Procedures Documentation Form	Excel	No

Specified Risk

Template Name	Host	Shareable
ASB-FP-0: FIRM POLICIES	Word	No
ASB-FP-1: Audit Team Members	Word	No
ASB-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
ASB-CX-0.1: Application of Practice Aids to Engagements	Word	No
ASB-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
ASB-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
ASB-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
ASB-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes

Template Name	Host	Shareable
ASB-CX-3.2: Engagement Team Discussion	Word	No
ASB-CX-3.3: Fraud Risk Inquiries Form	Word	No
ASB-CX-3.5: Documentation and Analysis of Group Components	Word	No
ASB-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
ASB-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
ASB-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
ASB-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
ASB-CX-4.3: Walkthrough Documentation Forms	Word	Yes
ASB-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
ASB-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
ASB-CX-5: Activity and Entity-level Control Forms	Word	Yes
ASB-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
ASB-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
ASB-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
ASB-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
ASB-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
ASB-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
ASB-CX-6.1: Entity Risk Factors	Word	No
ASB-CX-6.2: Fraud Risk Factors	Word	No
ASB-CX-7.1: Risk Assessment Summary Form	Word	No
ASB-CX-7.2: Inherent Risk Assessment Form	Word	No
ASB-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
ASB-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
ASB-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
ASB-CX-11.1: Inventory Counting Procedures	Word	Yes
ASB-CX-11.2: Confirmation Summary Form	Excel	No
ASB-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
ASB-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
ASB-CX-12.2: Audit Difference Evaluation Form	Excel	No
ASB-CX-13: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
ASB-CX-14: Supervision, Review, and Approval Form	Word	No
ASB-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
ASB-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
ASB-CX-16.1: Going-concern Checklist	Word	No
ASB-CX-16.2: Significant Estimates Identification Checklist	Word	No
ASB-CX-16.3: Concentrations Identification Checklist	Word	No
ASB-CX-16.4: Accounting and Engagement Issues	Word	No
ASB-CX-17.4: Confirmation and Correspondence Control	Excel	No
ASB-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
ASB-CL-1.1: Audit Engagement Letter	Word	Yes
ASB-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	No
ASB-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
ASB-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
ASB-CL-3.1: Management Representation Letter	Word	Yes
ASB-CL-4.1: Communication of Significant Deficiencies	Word	Yes
ASB-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
ASB-CL-5.3: Communication with those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
ASB-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
ASB-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes

Template Name	Host	Shareable
ASB-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
ASB-CL-7.3: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
ASB-CL-7.7: Confirmation of Note Receivable	Word	Yes
ASB-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
ASB-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
ASB-CL-10.2: Note Payable Confirmation	Word	Yes
ASB-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
ASB-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
ASB-CL-10.5: Confirmation of Compensating Balances	Word	Yes
ASB-CL-10.6: Confirmation of Line of Credit	Word	Yes
ASB-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
ASB-CL-12.4: Related Party Confirmation	Word	Yes
ASB-CL-12.6: Client Assistance Request Letter	Word	Yes
ASB-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility Is Assumed	Word	Yes
ASB-CL-15: Standard Audit Report on Comparative Financial Statements (Report Drafting Illustration)	Word	Yes
ASB-AP-0-s: AUDIT PROGRAMS	Word	No
ASB-AP-1-s: General Planning Procedures	Word	No
ASB-AP-2-s: General Auditing and Completion Procedures	Word	No
ASB-AP-3-s: Audit Program for Cash	Word	No
ASB-AP-4-s: Audit Program for Accounts Receivable and Sales	Word	No
ASB-AP-5-s: Audit Program for Inventory and Cost of Sales	Word	No
ASB-AP-6-s: Audit Program for Inventory Observation	Word	No
ASB-AP-7-s: Audit Program for Property	Word	No
ASB-AP-8-s: Audit Program for Investments and Derivatives	Word	No
ASB-AP-9-s: Audit Program for Other Assets	Word	No
ASB-AP-10-s: Audit Program for Accounts Payable and Other Liabilities	Word	No
ASB-AP-11-s: Audit Program for Notes Payable and Long-term Debt	Word	No
ASB-AP-12-s: Audit Program for Income Taxes	Word	No
ASB-AP-13-s: Audit Program for Equity	Word	No
ASB-AP-14-s: Audit Program for Income and Expenses	Word	No
ASB-IR-8: SMART Analytical Procedures Documentation Form	Excel	No

Compilation and Review Engagements (5/16) (20160501) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 2A: Illustrative Engagement Letter--Preparation of GAAP Basis Financial Statements	Word	Yes
APPENDIX 2B: Illustrative Engagement Letter--Compilation Only, No Preparation or Other Nonattest Services	Word	Yes
APPENDIX 2C: Illustrative Engagement Letter--Review Only, No Preparation or Other Nonattest Services	Word	Yes
APPENDIX 2D: Illustrative Expanded Engagement Letter--Compilation, Bookkeeping, and Preparation Services	Word	Yes
APPENDIX 2E: Illustrative Expanded Engagement Letter--Review and Preparation Services	Word	Yes
APPENDIX 2F: Checklist for a Step-down Engagement (Audit to Review or Compilation, Review to Compilation or Preparation, Compilation to Preparation)	Word	No
APPENDIX 2G: Resignation Letter--Drafting Form	Word	Yes
APPENDIX 2H: Trial Balance Preparation Checklist	Word	No
APPENDIX 2I: Routing Instructions for Processing Financial Statements	Word	No
APPENDIX 2J: Accounting and Engagement Issues	Word	No

Template Name	Host	Shareable
APPENDIX 2L: Report Transmittal Letter--Drafting Form	Word	Yes
APPENDIX 2M: Letter Granting Successor Accountants Access to Workpapers	Word	Yes
APPENDIX 2N: Journal Entry Approval Form	Word	No
APPENDIX 2O: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
APPENDIX 2P: Illustrative Engagement Letter--Compilation of Specified Elements, Accounts, or Item of a Financial Statement	Word	Yes
APPENDIX 2Q: Illustrative Expanded Engagement Letter--Compilation, Bookkeeping, Preparation, and Tax Services	Word	Yes
APPENDIX 2R: Illustrative Expanded Engagement Letter--Review, Bookkeeping, Preparation, and Tax Services	Word	Yes
APPENDIX 3A-1: Compilation Procedures, Review, and Approval Form (Comprehensive)	Word	No
APPENDIX 3A-2: Compilation Procedures, Review, and Approval Form (Summarized)	Word	No
APPENDIX 3B: Engagement Acceptance and Continuance Form	Word	No
APPENDIX 3C: Client Information Form	Word	Yes
APPENDIX 3D: Compilation Reporting Checklist	Word	No
APPENDIX 3E: Procedures, Review, and Approval Form for a Financial Statement Preparation Engagement	Word	No
APPENDIX 4A: Illustrative Representation Letter-- Review Engagement	Word	Yes
APPENDIX 4B: Review Procedures, Review, and Approval Form	Word	No
APPENDIX 4C: Inquiry and Analytical Procedures Program	Word	No
APPENDIX 4D: Review Reporting Checklist	Word	No
APPENDIX 4F: Illustrative Updating Representation Letter	Word	Yes
APPENDIX 4G: Analytical Procedures Documentation Form	Word	No
APPENDIX 4H: SMART Analytical Procedures Documentation Form	Excel	No
APPENDIX 5C-1: Summarized Disclosure Checklist	Word	Yes
APPENDIX 5C-2: Disclosure Requirements for Financial Statements of Nonpublic Companies Updated through April 30, 2016	Word	Yes
APPENDIX 5D: Determining Whether to Consolidate or Disclose a Variable Interest Entity	Word	No
APPENDIX 6A-1: Compilation--Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6A-2: Compilation--Corporation on the U.S. GAAP Basis, Lack of Independence	Word	No
APPENDIX 6A-3: Compilation--Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 6A-4: Compilation--Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-5: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Property Carried at Appraised Value) and Impact of Departure Is Determined	Word	No
APPENDIX 6A-6: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Manufacturing Overhead Excluded from Inventory and Leases Not Capitalized) and Impact of Departure Not Determined	Word	No
APPENDIX 6A-7: Compilation--Corporation on the U.S. GAAP Basis, Balance Sheet Only	Word	No
APPENDIX 6A-8: Compilation--Corporation on the U.S. GAAP Basis, Balance Sheet Only, Substantially All Disclosures Omitted	Word	No
APPENDIX 6A-9: Compilation--Corporation on the U.S. GAAP Basis, Income Statement Only	Word	No
APPENDIX 6A-10: Compilation--Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-11: Compilation--Corporation on the U.S. GAAP Basis, Supplementary Information Compiled	Word	No
APPENDIX 6A-12: Compilation--Corporation on the U.S. GAAP Basis, Supplementary Information Not Compiled	Word	No
APPENDIX 6A-13: Compilation--Corporation on the U.S. GAAP Basis, Disclosure Departure (Failure to Disclose Information about Financial Instruments with Concentrations of Credit Risk) from GAAP and Impact of Departure Is Determined	Word	No
APPENDIX 6A-14: Compilation--Corporation on the U.S. GAAP Basis, Disclosure Departure	Word	No

Template Name	Host	Shareable
from GAAP (Failure to Disclose Future Commitments under Long-term Operating Leases) and Impact of Departure Not Determined		
APPENDIX 6A-15: Compilation--Corporation on the U.S. GAAP Basis, Income Statement Accompanied by Expired Budget Information	Word	No
APPENDIX 6A-16: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Depreciation Computed Using Modified Accelerated Cost Recovery System Guidelines) and Impact of Departure Not Determined	Word	No
APPENDIX 6A-17: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Omission of Deferred Taxes) and Impact of Departure Not Determined, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-18: Compilation--Corporation on the U.S. GAAP Basis, Compiled Supplementary Information Presented, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-19: Compilation--Standard Report on U.S. GAAP Basis Consolidated Financial Statements of a Corporation	Word	No
APPENDIX 6A-20: Compilation--Standard Report on U.S. GAAP Basis Combined Financial Statements	Word	No
APPENDIX 6A-21: Compilation--Wholly-owned Subsidiary Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6A-22: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Omission of Provision for Uncollectible AR) and Impact of Departure Not Determined, Substantially All Disclosures and Stmt of CF Omitted	Word	No
APPENDIX 6A-23: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Omission of Income Tax Accrual) and Impact of Departure Not Determined, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-24: Compilation--Branch of a Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6A-25: Compilation--Corporation on the U.S. GAAP Basis, Comprehensive Income Omitted	Word	No
APPENDIX 6A-26: Compilation--Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted and Display of Comprehensive Income Omitted	Word	No
APPENDIX 6A-27: Compilation of a U.S. GAAP Specified Element, Account, or Item of a Financial Statement	Word	No
APPENDIX 6A-28: Compilation--Corporation on the U.S. GAAP Basis, Departure from GAAP (Variable Interest Entity Assessment Not Performed) and Impact of Departure Not Determined	Word	No
APPENDIX 6A-29: Compilation--Corporation on the U.S. GAAP Basis with Comprehensive Income	Word	No
APPENDIX 6B-1: Review--Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6B-2: Review--Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No
APPENDIX 6B-3: Review--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Property Carried at Appraised Value) and Impact of Departure Is Determined	Word	No
APPENDIX 6B-4: Review--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Manufacturing Overhead Excluded from Inventory and Leases Not Capitalized) and Impact of Departure Not Determined	Word	No
APPENDIX 6B-5: Review--Corporation on the U.S. GAAP Basis, Balance Sheet Only	Word	No
APPENDIX 6B-6: Review--Corporation on the U.S. GAAP Basis, Supplementary Information Covered by Review Procedures	Word	No
APPENDIX 6B-7: Review--Corporation on the U.S. GAAP Basis, Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 6B-9: Review--Corporation on the U.S. GAAP Basis, Disclosure Departure from GAAP (Failure to Disclose Related Party Transactions) and Impact of Departure Is Determined	Word	No
APPENDIX 6B-10: Review--Corporation on the U.S. GAAP Basis, Disclosure Departure from GAAP (Failure to Disclose Future Commitments under Long-term Operating Leases) and Impact of Departure Not Determined	Word	No

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APPENDIX 6B-11: Review--Corporation on the U.S. GAAP Basis, Income Statement Accompanied by Expired Budget Information Which is Not Audited or Reviewed	Word	No
APPENDIX 6B-12: Review--Standard Report on U.S. GAAP Basis Consolidated Financial Statements of a Corporation	Word	No
APPENDIX 6B-13: Review--Standard Report on U.S. GAAP Basis Combined Financial Statements of a Corporation	Word	No
APPENDIX 6B-14: Review--Corporation on the U.S. GAAP Basis, Comprehensive Income Omitted	Word	No
APPENDIX 6B-15: Review--Corporation on the U.S. GAAP Basis, Departure from GAAP (Unconsolidated Variable Interest Entity) and Impact of Departure Not Determined	Word	No
APPENDIX 6B-16: Review--Corporation on the U.S. GAAP Basis, Standard Report, Dual-dated	Word	No
APPENDIX 6B-17: Review--Corporation on the U.S. GAAP Basis with Comprehensive Income	Word	No
APPENDIX 6C-1: Comparative Statements--Each Period Compiled by Continuing Accountant	Word	No
APPENDIX 6C-2: Comparative Statements--Each Period Reviewed by Continuing Accountant	Word	No
APPENDIX 6C-3: Comparative Statements--Current Period Reviewed and Prior Period Compiled by Continuing Accountant (Reissuing Prior Year Report)	Word	No
APPENDIX 6C-4: Comparative Statements--Current Period Compiled and Prior Period Reviewed by Continuing Accountant, Alternative 1 (Referring to Prior Period Review Report)	Word	No
APPENDIX 6C-5: Comparative Statements--Current Period Compiled and Prior Period Reviewed by Continuing Accountant, Alternative 2 (Reissuing Prior Year Report)	Word	No
APPENDIX 6C-6: Comparative Statements--Both Years Compiled; However, Prior Year by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-7: Comparative Statements--Both Years Reviewed; However, Prior Year by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-8: Comparative Statements--Current Year Reviewed and Prior Year Compiled by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-9: Comparative Statements--Current Year Compiled and Prior Year Reviewed by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-10: Comparative Statements--Both Years Compiled by the Same Accountant; However, Changed Reference to a Departure from GAAP in Prior Year Report	Word	No
APPENDIX 6C-11: Comparative Statements--Both Years Reviewed by the Same Accountant; However, Changed Reference to a Departure from GAAP in Prior Year Report	Word	No
APPENDIX 6C-12: Comparative Statements--Current Period Compiled, Prior Period Audited	Word	No
APPENDIX 6C-13: Comparative Statements--Current Period Reviewed, Prior Period Audited	Word	No
APPENDIX 6C-15: Comparative Statements--Both Years Compiled; However, Prior Year by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-16: Comparative Statements--Both Years Reviewed; However, Prior Year by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-17: Comparative Statements--Current Year Compiled and Prior Year Audited by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-18: Comparative Statements--Current Year Reviewed and Prior Year Audited by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-19: Comparative Statements--Current Period Compiled, Prior Period Audited, Supplementary Information Presented Both Years	Word	No
APPENDIX 6C-20: Comparative Statements--Current Period Reviewed, Prior Period Audited, Supplementary Information Presented Both Years	Word	No
APPENDIX 6C-21: Comparative Statements--Corporation on the U.S. GAAP Basis, Balance Sheet Only, Each Period Compiled by Continuing Accountant	Word	No
APPENDIX 6C-22: Comparative Statements--Compiled Current Year Balance Sheet and Comparative Statements of Income and Retained Earnings and Cash Flows	Word	No
APPENDIX 6C-23: Comparative Statements--Reviewed Current Year Balance Sheet and Comparative Statements of Income and Retained Earnings and Cash Flows	Word	No
APPENDIX 6C-24: Comparative Statements--Both Years Compiled; However, Prior Year Financial Statements Have Been Restated	Word	No

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APPENDIX 6C-25: Comparative Statements--Both Years Reviewed; However, Prior Year Financial Statements Have Been Restated	Word	No
APPENDIX 6D-1: Review--Major Uncertainty, Ability to Continue as a Going Concern in Question	Word	No
APPENDIX 6D-2: Review--Reporting on the Consolidated Financial Statements When Other Accountants Reviewed or Audited the Financial Statements of a Significant Component	Word	No
APPENDIX 6D-3: Review--Departure from GAAP Caused by a Change in Accounting Principle without Reasonable Justification	Word	No
APPENDIX 6D-4: Compilation--Reporting on the First Year of Operations (Which May Be for 12 Months or a Shorter Period)	Word	No
APPENDIX 6D-5: Compilation--Current Year Presented on the Liquidation Basis; Prior Year Presented on the Going Concern Basis	Word	No
APPENDIX 6D-6: Compilation--Contractual Basis Financial Presentation	Word	No
APPENDIX 6D-7: Review--Contractual Basis Financial Presentation	Word	No
APPENDIX 6D-8: Compilation--Comparative Statements with Prior Period Reporting on the First Year of Operations (Which May Be for 12 Months or a Shorter Period)	Word	No
APPENDIX 6D-9: Review--Supplementary Information Presented for Periods Prior to Those of the Financial Statements	Word	No
APPENDIX 6D-10: Compilation--Major Uncertainty, Legal Action	Word	No
APPENDIX 6E-1: Standard Nonprofit Organization Compilation Report	Word	No
APPENDIX 6E-2: Nonprofit Organization Compilation Report--Substantially All Disclosures Omitted	Word	No
APPENDIX 6E-3: Nonprofit Organization Compilation Report--Measurement Departure from GAAP (Improper Accounting for Donated Property) and Impact of Departure Not Determined	Word	No
APPENDIX 6E-4: Nonprofit Organization Compilation Report--Cash Basis Financial Statements	Word	No
APPENDIX 6F-1: Standard Nonprofit Organization Review Report	Word	No
APPENDIX 6F-2: Nonprofit Organization Review--Measurement Departure from GAAP (Improper Functional Allocation of Expenses) and Impact of Departure Is Determined	Word	No
APPENDIX 6F-3: Nonprofit Organization Review Report--Cash Basis Financial Statements	Word	No
APPENDIX 6F-4: Nonprofit Organization Review--Both Years Reviewed by Same Accountant; However, Only Current Period Financial Statements Presented with Summarized Financial Information of the Prior Period	Word	No
APPENDIX 6G-1: Standard Compilation Report for a Governmental Entity	Word	No
APPENDIX 6G-2: Governmental Entity Compilation Report--Substantially All Disclosures Omitted	Word	No
APPENDIX 6G-3: Government Entity Compilation Report--Departure from GAAP (Omission of Compensated Absences) and Impact of Departure Not Determined	Word	No
APPENDIX 6H-1: Standard Review Report for a Governmental Entity	Word	No
APPENDIX 6H-2: Governmental Entity Review Report--Departure from GAAP (Omission of Compensated Absences) and Impact of Departure Not Determined	Word	No
APPENDIX 7A: Compilation Procedures, Review, and Approval Form for Recurring Interim Engagements	Word	No
APPENDIX 7B-1: Compilation--Year-to-date Interim Period	Word	No
APPENDIX 7B-2: Compilation--Quarter and Year-to-date, Substantially All Disclosures Omitted	Word	No
APPENDIX 7B-3: Compilation--Month and Year-to-date, Omission of Statement of Cash Flows and Substantially All Disclosures, e.g., Computer-prepared Statements	Word	No
APPENDIX 7B-4: Compilation--Year-to-date, Omission of Statement of Cash Flows, Federal Income Tax Provision and Disclosures, e.g., Computer-prepared Statements	Word	No
APPENDIX 7B-5: Compilation--Comparative Interim Periods	Word	No
APPENDIX 7B-6: Compilation--Comparative Month and Year-to-date, Statements of Cash Flows and Disclosures Omitted	Word	No
APPENDIX 7B-7: Compilation--Month and Year-to-date, Inventory Computed by the Gross Profit Method, Substantially All Disclosures and Statements of Cash Flows Omitted	Word	No
APPENDIX 7B-8: Compilation--Departure from GAAP, Use of FIFO at Interim Date for a	Word	No

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Company on LIFO		
APPENDIX 7B-9: Compilation--Departure from the Revenue Recognition Principle Used in the Year-end Financial Statements, Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-10: Compilation--Departure from GAAP, No Income Tax Accrual or Change in Inventory, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-11: Comparative Financial Statements--Current Month Compilation Compared to Year-to-date Review, Statements of Cash Flows Omitted	Word	No
APPENDIX 7B-12: Compilation--Departure from GAAP, Accounts Receivable and Accounts Payable Not Recorded, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-13: Compilation--Current Period Balance Sheet, Month and Year-to-date Comparative Income Statements Accompanied by Expired Budgeted Information for the Current Period, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-14: Compilation--Month and Year-to-date, Omission of Statement of Cash Flows, Deferred Taxes, and Substantially All Disclosures	Word	No
APPENDIX 7B-15: Compilation--Month and Year-to-date, Omission of Statement of Cash Flows, Depreciation Expense, and Substantially All Disclosures	Word	No
APPENDIX 7B-16: Review--Year-to-date Interim Period	Word	No
APPENDIX 7B-17: Review--Year-to-date, Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-18: Review--Quarter and Year-to-date	Word	No
APPENDIX 8A-1: Illustrative Engagement Letter--Compilation, Bookkeeping, and Preparation Services of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 8A-2: Illustrative Engagement Letter--Review and Preparation Services of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 8B: Illustrative Representation Letter--Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 8D-1: Compilation--Standard Report on Cash Basis Financial Statements	Word	No
APPENDIX 8D-2: Compilation--Cash Basis, Lack of Independence	Word	No
APPENDIX 8D-3: Compilation--Cash Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 8D-4: Compilation--Cash Basis, Departure from the Cash Basis (Accrual of Certain Revenues), Impact of the Departure Is Determined	Word	No
APPENDIX 8D-5: Compilation--Cash Basis, Departure from the Cash Basis (Land Recorded at Appraised Value), Impact of the Departure Not Determined	Word	No
APPENDIX 8D-6: Compilation--Cash Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8D-7: Compilation--Cash Basis, Supplementary Information Compiled	Word	No
APPENDIX 8D-8: Compilation--Cash Basis Statement of Revenues and Expenses and Retained Earnings Only	Word	No
APPENDIX 8D-9: Compilation--Statement of Cash Receipts and Disbursements Only	Word	No
APPENDIX 8E-1: Compilation--Standard Report on Tax Basis Financial Statements	Word	No
APPENDIX 8E-2: Compilation--Tax Basis, Lack of Independence	Word	No
APPENDIX 8E-3: Compilation--Tax Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 8E-4: Compilation--Tax Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8E-5: Compilation--Tax Basis, Supplementary Information Compiled	Word	No
APPENDIX 8E-6: Compilation--Tax Basis, Interim Financial Statements, Substantially All Disclosures Omitted, Departure from the Tax Basis (Omission of Depreciation Expense), Impact of the Departure Not Determined	Word	No
APPENDIX 8E-7: Compilation--Tax Basis, Substantially All Disclosures Omitted, Departure from the Tax Basis (Omission of Income Tax Provision), Impact of Departure Not Determined	Word	No
APPENDIX 8E-8: Compilation--Tax Basis, Substantially All Disclosures Omitted, Departure from the Tax Basis (Accounts Receivable and Accounts Payable Not Recorded), Impact of Departure Not Determined	Word	No
APPENDIX 8E-9: Compilation--Comparative Tax Basis Month and Year-to-date Financial Statements, Substantially All Disclosures Omitted, Departure from the Tax Basis (Omission of Depreciation Expense), Impact of the Departure Not Determined	Word	No
APPENDIX 8F-1: Review--Standard Report on Cash Basis Financial Statements	Word	No
APPENDIX 8F-2: Review--Cash Basis, Departure from the Cash Basis (Accrual of Certain Revenues), Impact of the Departure Is Determined	Word	No

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APPENDIX 8F-3: Review--Cash Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8F-4: Review--Cash Basis, Supplementary Information Covered by Review Procedures	Word	No
APPENDIX 8F-5: Review--Cash Basis, Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 8F-6: Review--Statement of Cash Receipts and Disbursements Only	Word	No
APPENDIX 8G-1: Review--Standard Report on Tax Basis Financial Statements	Word	No
APPENDIX 8G-2: Review--Tax Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8G-3: Review--Tax Basis, Supplementary Information Covered by Review Procedures	Word	No
APPENDIX 8G-4: Review--Tax Basis, Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 8G-5: Review--Tax Basis, Interim Financial Statements, Departure from the Tax Basis (Omission of Depreciation Expense), Impact of the Departure Not Determined	Word	No
APPENDIX 9A-1: Engagement Letter--Compilation, Accounting Services, and Preparation of Personal Financial Statements	Word	Yes
APPENDIX 9A-2: Engagement Letter--Review, Accounting Services, and Preparation of Personal Financial Statements	Word	Yes
APPENDIX 9B: Personal Financial Statement Preparer's Worksheet	Excel	No
APPENDIX 9C: Addendum to Preparer's Worksheet for Reviewed Personal Financial Statements	Word	No
APPENDIX 9D: Disclosure Checklist for Personal Financial Statements	Word	No
APPENDIX 9E-1: Illustrative Representation Letter for Use in a Compilation of Personal Financial Statements	Word	Yes
APPENDIX 9E-2: Illustrative Representation Letter for Use in a Review of Personal Financial Statements	Word	Yes
APPENDIX 9G-1: Compilation--Standard Report	Word	No
APPENDIX 9G-2: Compilation--Statement of Changes in Net Worth Included	Word	No
APPENDIX 9G-3: Compilation--Accountant Is Not Independent	Word	No
APPENDIX 9G-4: Compilation--Substantially All Disclosures Omitted	Word	No
APPENDIX 9G-5: Compilation--Departure from GAAP, Failure to Include a Provision for Income Taxes on Net Unrealized Appreciation	Word	No
APPENDIX 9G-6: Compilation--Departure from GAAP, Failure to Segregate Community Property in the Statement of Financial Condition of a Husband Only	Word	No
APPENDIX 9G-7: Compilation--Personal Financial Statement with Supplementary Information	Word	No
APPENDIX 9G-8: Compilation--Tax Basis	Word	No
APPENDIX 9G-9: Compilation--Historical Costs as Supplementary Information	Word	No
APPENDIX 9G-10: Compilation--Departure from GAAP, Change in the Method of Computing Estimated Current Values at Client's Discretion	Word	No
APPENDIX 9G-11: Compilation--Departure from GAAP, Material Asset at Cost	Word	No
APPENDIX 9G-12: Compilation--Departure from GAAP, Inappropriate Valuation Method	Word	No
APPENDIX 9H-1: Review--Standard Report	Word	No
APPENDIX 9H-2: Review--Statement of Changes in Net Worth Included	Word	No
APPENDIX 9H-3: Review--Departure from GAAP, Financial Statements Prepared for Husband Only but Include Wife's Separate Property	Word	No
APPENDIX 9H-4: Review--Departure from GAAP, Failure to Include a Provision for Income Taxes on Net Unrealized Appreciation	Word	No
APPENDIX 9H-5: Review--Supplementary Information Reviewed	Word	No
APPENDIX 9H-6: Review--Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 9H-7: Review--Tax Basis	Word	No
APPENDIX 9H-8: Review--Historical Costs as Supplementary Information	Word	No
APPENDIX 9H-9: Review--Departure from GAAP, Failure to Disclose Summarized Financial Information for an Investment in a Closely Held Business	Word	No
APPENDIX 10B-1: Compilation--Proprietorship on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 10B-2: Compilation--Proprietorship on the Cash Basis of Accounting	Word	No
APPENDIX 10B-3: Compilation--Proprietorship on the Tax Basis of Accounting	Word	No
APPENDIX 10B-4: Compilation--Proprietorship on the U.S. GAAP Basis of Accounting,	Word	No

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Substantially All Disclosures Omitted		
APPENDIX 10B-5: Compilation--Proprietorship on U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 10B-6: Compilation--Proprietorship on the U.S. GAAP Basis, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 10C-1: Review--Proprietorship on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 10C-2: Review--Proprietorship on the Cash Basis of Accounting	Word	No
APPENDIX 10C-3: Review--Proprietorship on the Tax Basis of Accounting	Word	No
APPENDIX 10C-4: Review--Proprietorship on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11B-1: Compilation--Partnership on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11B-2: Compilation--Partnership on the Cash Basis of Accounting	Word	No
APPENDIX 11B-3: Compilation--Partnership on the Tax Basis of Accounting	Word	No
APPENDIX 11B-4: Compilation--Partnership on the U.S. GAAP Basis of Accounting, Substantially All Disclosures Omitted	Word	No
APPENDIX 11B-5: Compilation--Partnership on U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11B-6: Compilation--Partnership on the U.S. GAAP Basis, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 11C-1: Review--Partnership on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11C-2: Review--Partnership on the Cash Basis of Accounting	Word	No
APPENDIX 11C-3: Review--Partnership on the Tax Basis of Accounting	Word	No
APPENDIX 11C-4: Review--Partnership on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11D-1: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11D-2: Compilation--Limited Liability Company on the Cash Basis of Accounting	Word	No
APPENDIX 11D-3: Compilation--Limited Liability Company on the Income Tax Basis of Accounting	Word	No
APPENDIX 11D-4: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting, Substantially All Disclosures Omitted	Word	No
APPENDIX 11D-5: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11D-6: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 11E-1: Review--Limited Liability Company on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11E-2: Review--Limited Liability Company on the Cash Basis of Accounting	Word	No
APPENDIX 11E-3: Review--Limited Liability Company on the Tax Basis of Accounting	Word	No
APPENDIX 11E-4: Review--Limited Liability Company on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11E-5: Review--Single-member Limited Liability Company on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11F: Illustrative Representation Letter--Partnerships	Word	Yes
APPENDIX 12A-1: Compilation--S Corporation on the U.S. GAAP Basis (Standard Report)	Word	No
APPENDIX 12A-2: Compilation--S Corporation on the Cash Basis	Word	No
APPENDIX 12A-3: Compilation--S Corporation on the Tax Basis	Word	No
APPENDIX 12A-4: Compilation--S Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 12A-5: Compilation--S Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No
APPENDIX 12A-6: Compilation--S Corporation on the U.S. GAAP Basis, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 12B-1: Review--S Corporation on the U.S. GAAP Basis (Standard Report)	Word	No
APPENDIX 12B-2: Review--S Corporation on the Cash Basis	Word	No
APPENDIX 12B-3: Review--S Corporation on the Tax Basis	Word	No

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APPENDIX 12B-4: Review--S Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No
APPENDIX 12B-5: Review--S Corporation on the U.S. GAAP Basis, Supplementary Information Not Covered by Review Procedures	Word	No
APPENDIX 13A: Illustrative Engagement Letter--Compilation, Bookkeeping Services, and Preparation of Financial Statements in a Prescribed Form	Word	No
APPENDIX 13C-1: Prescribed Form Report--Business Entity Financial Statements	Word	No
APPENDIX 13C-2: Prescribed Form Report-- Personal Financial Statements	Word	No
APPENDIX 13C-3: Prescribed Form Report--Personal Financial Statements, Departure from the Prescribed Form	Word	No
APPENDIX 13C-4: Prescribed Form Report--Business Entity Financial Statements, Departure from the Prescribed Form	Word	No
APPENDIX 13C-5: Prescribed Form Report--Personal Financial Statements, Departure from GAAP Not Called for by the Prescribed Form	Word	No
APPENDIX 13C-6: Prescribed Form Report--Business Entity Financial Statements, Departure from GAAP Not Called for by the Prescribed Form	Word	No
APPENDIX 13C-7: Prescribed Form Report--Business Entity Financial Statements Prepared in accordance with a Special Purpose Framework Prescribed by Contract or Regulation	Word	No

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Core Package

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APPENDIX 6A-1: Standard Auditor's Report--Report on Supplementary Information Included in the Standard Report	Word	Yes
APPENDIX 6A-2: Auditor's Report Included in Prequalification and Contractor's Licensing Application When Schedules Are Reported on as Part of the Balance Sheet	Word	Yes
APPENDIX 6A-3: Auditor's Report Included in Prequalification and Contractor's Licensing Application When Schedules Are Reported on as Supplementary Information	Word	Yes
APPENDIX 6A-4: Auditor's Report Included in Prequalification and Contractor's Licensing Application Prepared in Accordance with a Regulatory Basis of Accounting	Word	Yes
APPENDIX 7A-1: Compilation Report with Supplementary Information Compiled	Word	Yes
APPENDIX 7A-2: Review Report with Supplementary Information Covered by Review Procedures	Word	Yes
APPENDIX 7A-3: Review Report with Supplementary Information Not Audited or Reviewed	Word	Yes
APPENDIX 7A-4: Prescribed Form Compilation Report Included in Prequalification and Contractor License Application Filings	Word	Yes
APPENDIX 7A-5: Prescribed Form Review Report Included in Prequalification and Contractor License Application Filings	Word	Yes
APPENDIX 8A: Engagement Acceptance Form for Construction Contractors--Small Business Consulting	Word	No
APPENDIX 8B: Construction Company Background Information Form--Small Business Consulting	Word	No
APPENDIX 8C: Engagement Review Checklist for Construction Contractors--Small Business Consulting	Word	No
APPENDIX 8D: Sample Engagement Letter for Construction Contractor Financing Services	Word	Yes
APPENDIX 8E: Procedures and Reporting Checklist for Construction Contractor Financing Services	Word	No
APPENDIX 8F: Data Collection Checklist for Construction Contractor Financing Services Engagements	Word	No
APPENDIX 8G: Checklist of Contents for a Construction Contractor Financing Proposal	Word	No
APPENDIX 8H: Sample Representation Letter for a Construction Contractor Financing	Word	Yes

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Services Engagement		
APPENDIX 8I: Transmittal Letter for a Construction Contractor Financing Proposal Accountants' Reports Included in Transmittal Letter	Word	Yes
APPENDIX 8J: Closing Letter for a Construction Contractor Financing Proposal	Word	Yes
APPENDIX 8K: Engagement Letter for Litigation Support Services--Drafting Form	Word	Yes
APPENDIX 8L: Conflict of Interest Search Form	Word	No
CON-CR-0: COMPILATION AND REVIEW PRACTICE AIDS	Word	Yes
CON-CR-1: Engagement Acceptance and Continuance Form	Word	No
CON-CR-2: Checklist for a Step-down Engagement (Audit to Review, Compilation or Review to Compilation, Preparation or Compilation to Preparation)	Word	No
CON-CR-3.1: Illustrative Engagement Letter--Compilation Only, No Preparation or Other Nonattest Services	Word	Yes
CON-CR-3.2: Illustrative Engagement Letter--Compilation, Bookkeeping, Preparation, and Tax Services	Word	Yes
CON-CR-3.3: Illustrative Engagement Letter--Review Only, No Preparation or Other Nonattest Services	Word	Yes
CON-CR-3.4: Illustrative Engagement Letter--Review, Bookkeeping, Preparation, and Tax Services	Word	Yes
CON-CR-4: Client Information Form	Word	Yes
CON-CR-5.1: Compilation Procedures, Review, and Approval Form	Word	No
CON-CR-5.2: Compilation Procedures, Review, and Approval Form for Recurring Interim Engagements	Word	No
CON-CR-5.3: Review Procedures, Review, and Approval Form	Word	No
CON-CR-6: Trial Balance Preparation Checklist	Word	No
CON-CR-7.1: Inquiry and Analytical Procedures Program	Word	No
CON-CR-7.2: Analytical Procedures Documentation Form	Word	No
CON-CR-8.1: Compilation Reporting Checklist	Word	No
CON-CR-8.2: Review Reporting Checklist	Word	No
CON-CR-9: Illustrative Representation Letter	Word	Yes
CON-CR-10: Routing Instructions for Processing Financial Statements	Word	Yes
CON-CR-11: SMART Analytical Procedures Documentation Form	Excel	Yes
CON-FP-0: FIRM POLICIES	Word	Yes
CON-FP-1: Audit Team Members	Word	No
CON-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	Yes
CON-CX-0.1: Application of Practice Aids to Engagements	Word	No
CON-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
CON-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
CON-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
CON-CX-2.2: Component Materiality Worksheet	Excel	No
CON-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
CON-CX-3.2: Engagement Team Discussion	Word	No
CON-CX-3.3: Fraud Risk Inquiries Form	Word	No
CON-CX-3.4: Audit Inquiries Summary Form	Word	No
CON-CX-3.5: Documentation and Analysis of Group Components	Word	No
CON-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
CON-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
CON-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
CON-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
CON-CX-4.3: Walkthrough Documentation Forms	Word	Yes
CON-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
CON-CX-4.3.2: Walkthrough Documentation Table	Word	Yes

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CON-CX-5: Activity and Entity-level Control Forms	Word	Yes
CON-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
CON-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
CON-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
CON-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
CON-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
CON-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
CON-CX-5.7: Control Activities Form for Cash	Word	Yes
CON-CX-5.8: Control Activities Form for Accounts Receivable and Sales	Word	Yes
CON-CX-5.9: Control Activities Form for Inventory	Word	Yes
CON-CX-5.10: Control Activities Form for Property	Word	Yes
CON-CX-5.11: Control Activities Form for Investments and Derivatives	Word	Yes
CON-CX-5.12: Control Activities Form for Other Assets	Word	Yes
CON-CX-5.13: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
CON-CX-5.14: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
CON-CX-5.15: Control Activities Form for Income Taxes	Word	Yes
CON-CX-5.16: Control Activities Form for Equity	Word	Yes
CON-CX-5.17: Control Activities Form for Contract Billings and Cost-related Accounts	Word	Yes
CON-CX-5.18: Control Activities Form for Income and Expenses (Other Than Contract Billings and Cost-related Accounts)	Word	Yes
CON-CX-6.1: Entity Risk Factors	Word	Yes
CON-CX-6.2: Fraud Risk Factors	Word	No
CON-CX-7.1: Risk Assessment Summary Form	Word	No
CON-CX-7.1.1: Contract Risk Assessment Summary Form	Word	No
CON-CX-7.2: Inherent Risk Assessment Form	Word	No
CON-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures for Noncontract Accounts	Excel	No
CON-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures for Noncontract Accounts	Excel	No
CON-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
CON-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
CON-CX-9.2: Ratio Analysis Worksheet	Excel	No
CON-CX-10.1: Test of Controls Form	Word	No
CON-CX-10.2: Test of Controls Sampling Planning and Evaluation Form	Excel	No
CON-CX-11.1: Inventory Counting Procedures	Word	Yes
CON-CX-11.2: Confirmation Summary Form for Noncontract Accounts	Excel	No
CON-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
CON-CX-11.4: Checklist for Determining Whether a Nonconstruction Contract is a Derivative	Word	No
CON-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No
CON-CX-11.6: Construction Contractor's Tax Return Preparation Checklist	Word	No
CON-CX-11.7: Percentage-of-completion Calculation Workpaper	Excel	No
CON-CX-11.8: Construction Contract Change Order Accounting Worksheet	Word	No
CON-CX-11.9: Claims under Construction Contracts Accounting Worksheet	Word	No
CON-CX-11.10: Construction Contract Options and Additions Accounting Worksheet	Word	No
CON-CX-11.11: Investments in Joint Ventures by Construction Contractors Accounting Worksheet	Word	No
CON-CX-11.12: Variable Interest Entity Assessment Accounting Worksheet	Word	No
CON-CX-11.13: Combining Construction Contracts Accounting Worksheet	Word	No
CON-CX-11.14: Segmenting Construction Contracts Accounting Worksheet	Word	No
CON-CX-11.15: Significant Contract Terms and Other Information	Word	No
CON-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
CON-CX-12.2: Audit Difference Evaluation Form	Excel	No
CON-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
CON-CX-13.2: Additional Disclosures for Construction Contractors and Homebuilders	Word	Yes

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CON-CX-14: Supervision, Review, and Approval Form	Word	No
CON-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
CON-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
CON-CX-16.1: Going Concern Checklist	Word	No
CON-CX-16.2: Significant Estimates Identification Checklist	Word	No
CON-CX-16.3: Concentrations Identification Checklist	Word	No
CON-CX-16.4: Accounting and Engagement Issues	Word	No
CON-CX-17.1: Client Billing Information	Word	No
CON-CX-17.2: Engagement Status Report	Word	No
CON-CX-17.3: Audit Time Summary	Excel	No
CON-CX-17.4: Confirmation and Correspondence Control	Excel	No
CON-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	Yes
CON-CL-1.1: Audit Engagement Letter	Word	Yes
CON-CL-1.2: Engagement Letter Change Order Form	Word	Yes
CON-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
CON-CL-1.4: Confirmation of Terms of a Multiyear Engagement Letter	Word	Yes
CON-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
CON-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
CON-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
CON-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
CON-CL-3.1: Management Representation Letter	Word	Yes
CON-CL-3.2: Management Representation Letter When the Current Year Financial Statements Have Been Audited and the Prior Year Financial Statements Have Been Reviewed	Word	Yes
CON-CL-3.3: Summary of Audit Differences	Word	Yes
CON-CL-3.4: Updating Management Representation Letter	Word	Yes
CON-CL-4.1: Communication of Significant Deficiencies	Word	Yes
CON-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
CON-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
CON-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
CON-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance includes Non-management Personnel	Word	Yes
CON-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
CON-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
CON-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
CON-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
CON-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
CON-CL-7.3: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
CON-CL-7.4: Negative Accounts Receivable Confirmation Request	Word	Yes
CON-CL-7.5: Blind Accounts Receivable Confirmation Request	Word	Yes
CON-CL-7.6: Confirmation Request for a Bill-and-hold Transaction	Word	Yes
CON-CL-7.7: Confirmation of Note Receivable	Word	Yes
CON-CL-7.8: Confirmation of Contract Billings, Accounts Receivable, and Retentions	Word	Yes
CON-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
CON-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
CON-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
CON-CL-9.1: Confirmation of Inventories Held by a Third Party--Listing of Inventories Not Enclosed	Word	Yes
CON-CL-9.2: Confirmation of Inventories Held by a Third Party--Listing of Inventories Enclosed	Word	Yes

Template Name	Host	Shareable
CON-CL-10.1: Accounts Payable Confirmation	Word	Yes
CON-CL-10.2: Note Payable Confirmation	Word	Yes
CON-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
CON-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
CON-CL-10.5: Confirmation of Compensating Balances	Word	Yes
CON-CL-10.6: Confirmation of Line of Credit	Word	Yes
CON-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
CON-CL-10.8: Confirmation of Subcontractor Accounts Payable and Retentions	Word	Yes
CON-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
CON-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
CON-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
CON-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
CON-CL-12.3: Confirmation of Lease Agreement	Word	Yes
CON-CL-12.4: Related Party Confirmation	Word	Yes
CON-CL-12.5: Data Request Letter	Word	Yes
CON-CL-12.6: Client Assistance Request Letter	Word	Yes
CON-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
CON-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
CON-CL-13.3: Client Consent and Acknowledgement Letter	Word	Yes
CON-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
CON-CL-13.5: Communication with Predecessor Auditor Prior to the Engagement Proposal	Word	Yes
CON-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
CON-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
CON-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
CON-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
CON-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
CON-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
CON-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
CON-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
CON-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
CON-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
CON-AP-0: AUDIT PROGRAMS	Word	Yes
CON-AP-1: Audit Program for General Planning Procedures	Word	No
CON-AP-1A: Other General Planning Procedures	Word	No
CON-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
CON-AP-2A: Other General Auditing and Completion Procedures	Word	No
CON-AP-3: Audit Program for Cash	Word	No
CON-AP-4: Audit Program for Accounts Receivable	Word	No
CON-AP-4A: Other Audit Procedures for Accounts Receivable	Word	No
CON-AP-5: Audit Program for Inventory	Word	No
CON-AP-5A: Other Audit Procedures for Inventory	Word	No
CON-AP-6: Audit Program for Inventory Observation	Word	No
CON-AP-6A: Other Audit Procedures for Inventory Observation	Word	No
CON-AP-7: Audit Program for Property	Word	No
CON-AP-7A: Other Audit Procedures for Property	Word	No

Template Name	Host	Shareable
CON-AP-8: Audit Program for Investments and Derivatives	Word	No
CON-AP-8A: Other Audit Procedures for Investments and Derivatives	Word	No
CON-AP-9: Audit Program for Other Assets	Word	No
CON-AP-9A: Other Audit Procedures for Other Assets	Word	No
CON-AP-10: Audit Program for Accounts Payable and Other Liabilities	Word	No
CON-AP-10A: Other Audit Procedures for Accounts Payable and Other Liabilities	Word	No
CON-AP-11: Audit Program for Notes Payable and Long-term Debt	Word	No
CON-AP-12: Audit Program for Income Taxes	Word	No
CON-AP-13: Audit Program for Equity	Word	No
CON-AP-13A: Other Audit Procedures for Equity	Word	No
CON-AP-14: Audit Program for Contract Billings and Cost-related Accounts	Word	No
CON-AP-14A: Other Audit Procedures for Contract Billing and Cost-related Accounts	Word	No
CON-AP-15: Audit Program for Job Site Visits	Word	No
CON-AP-16: Audit Program for the Income Statement Accounts Other Than Contract Billings and Costs	Word	No
CON-AP-16A: Other Audit Procedures for the Income Statement Accounts Other Than Contract Billings and Costs	Word	No
CON-IA-0: INITIAL AUDIT PROGRAMS	Word	Yes
CON-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
CON-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
CON-IA-3: Additional Audit Procedures for Cash Beginning Balance in Initial Audit	Word	No
CON-IA-4: Additional Audit Procedures for Accounts Receivable Beginning Balance in Initial Audit	Word	No
CON-IA-5: Additional Audit Procedures for Inventory Beginning Balance in Initial Audit	Word	No
CON-IA-7: Additional Audit Procedures for Property Beginning Balance in Initial Audit	Word	No
CON-IA-8: Additional Audit Procedures for Investments and Derivatives Beginning Balance in Initial Audit	Word	No
CON-IA-9: Additional Audit Procedures for Other Assets Beginning Balance in Initial Audit	Word	No
CON-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
CON-IA-11: Additional Audit Procedures for Notes Payable and Long-term Debt Beginning Balance in Initial Audit	Word	No
CON-IA-12: Additional Audit Procedures for Income Taxes Beginning Balance in Initial Audit	Word	No
CON-IA-13: Additional Audit Procedures for Equity Beginning Balance in Initial Audit	Word	No
CON-IA-14: Additional Audit Procedures for Contract Billings and Cost-related Accounts Beginning Balance in Initial Audit	Word	No
CON-IR-0: INTERIM REVIEW PRACTICE AIDS	Word	Yes
CON-IR-1: Audit Engagement Letter (Including Interim Reviews)	Word	Yes
CON-IR-2: Interim Review Program	Word	No
CON-IR-3: Interim Review Inquiries Checklist	Word	No
CON-IR-4: Misstatement Evaluation Form--Interim Review	Excel	No
CON-IR-5: Disclosure Requirements for Condensed Interim Financial Information of Nonpublic Companies	Word	No
CON-IR-6: Management Representation Letter--Interim Review	Word	Yes
CON-IR-7: Supervision, Review, and Approval Form--Interim Review	Word	No

Specified Risk

Template Name	Host	Shareable
APPENDIX 6A-1: Standard Auditor's Report--Report on Supplementary Information Included in the Standard Report	Word	Yes
APPENDIX 6A-2: Auditor's Report Included in Prequalification and Contractor's Licensing Application When Schedules Are Reported on as Part of the Balance Sheet	Word	Yes
APPENDIX 6A-3: Auditor's Report Included in Prequalification and Contractor's Licensing Application When Schedules Are Reported on as Supplementary Information	Word	Yes
APPENDIX 6A-4: Auditor's Report Included in Prequalification and Contractor's Licensing	Word	Yes

Template Name	Host	Shareable
Application Prepared in Accordance with a Regulatory Basis of Accounting		
APPENDIX 7A-1: Compilation Report with Supplementary Information Compiled	Word	Yes
APPENDIX 7A-2: Review Report with Supplementary Information Covered by Review Procedures	Word	Yes
APPENDIX 7A-3: Review Report with Supplementary Information Not Audited or Reviewed	Word	Yes
APPENDIX 7A-4: Prescribed Form Compilation Report Included in Prequalification and Contractor License Application Filings	Word	Yes
APPENDIX 7A-5: Prescribed Form Review Report Included in Prequalification and Contractor License Application Filings	Word	Yes
APPENDIX 8A: Engagement Acceptance Form for Construction Contractors--Small Business Consulting	Word	No
APPENDIX 8B: Construction Company Background Information Form--Small Business Consulting	Word	No
APPENDIX 8C: Engagement Review Checklist for Construction Contractors--Small Business Consulting	Word	No
APPENDIX 8D: Sample Engagement Letter for Construction Contractor Financing Services	Word	Yes
APPENDIX 8E: Procedures and Reporting Checklist for Construction Contractor Financing Services	Word	No
APPENDIX 8F: Data Collection Checklist for Construction Contractor Financing Services Engagements	Word	No
APPENDIX 8G: Checklist of Contents for a Construction Contractor Financing Proposal	Word	No
APPENDIX 8H: Sample Representation Letter for a Construction Contractor Financing Services Engagement	Word	Yes
APPENDIX 8I: Transmittal Letter for a Construction Contractor Financing Proposal Accountants' Reports Included in Transmittal Letter	Word	Yes
APPENDIX 8J: Closing Letter for a Construction Contractor Financing Proposal	Word	Yes
APPENDIX 8K: Engagement Letter for Litigation Support Services--Drafting Form	Word	Yes
APPENDIX 8L: Conflict of Interest Search Form	Word	No
CON-CR-0: COMPILATION AND REVIEW PRACTICE AIDS	Word	Yes
CON-CR-1: Engagement Acceptance and Continuance Form	Word	No
CON-CR-2: Checklist for a Step-down Engagement (Audit or Review, Compilation or Review to Compilation, Preparation or Compilation to Preparation)	Word	No
CON-CR-3.1: Illustrative Engagement Letter--Compilation Only, No Preparation or Other Nonattest Services	Word	Yes
CON-CR-3.2: Illustrative Engagement Letter--Compilation, Bookkeeping, Preparation, and Tax Services	Word	Yes
CON-CR-3.3: Illustrative Engagement Letter--Review Only, No Preparation or Other Nonattest Services	Word	Yes
CON-CR-3.4: Illustrative Engagement Letter--Review, Bookkeeping, Preparation, and Tax Services	Word	Yes
CON-CR-4: Client Information Form	Word	Yes
CON-CR-5.1: Compilation Procedures, Review, and Approval Form	Word	No
CON-CR-5.2: Compilation Procedures, Review, and Approval Form for Recurring Interim Engagements	Word	No
CON-CR-5.3: Review Procedures, Review, and Approval Form	Word	No
CON-CR-6: Trial Balance Preparation Checklist	Word	No
CON-CR-7.1: Inquiry and Analytical Procedures Program	Word	No
CON-CR-7.2: Analytical Procedures Documentation Form	Word	No
CON-CR-8.1: Compilation Reporting Checklist	Word	No
CON-CR-8.2: Review Reporting Checklist	Word	No
CON-CR-9: Illustrative Representation Letter	Word	Yes
CON-CR-10: Routing Instructions for Processing Financial Statements	Word	Yes
CON-CR-11: SMART Analytical Procedures Documentation Form	Excel	Yes
CON-FP-0: FIRM POLICIES	Word	Yes
CON-FP-1: Audit Team Members	Word	No

Template Name	Host	Shareable
CON-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	Yes
CON-CX-0.1: Application of Practice Aids to Engagements	Word	No
CON-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
CON-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
CON-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
CON-CX-2.2: Component Materiality Worksheet	Excel	No
CON-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
CON-CX-3.2: Engagement Team Discussion	Word	No
CON-CX-3.3: Fraud Risk Inquiries Form	Word	No
CON-CX-3.4: Audit Inquiries Summary Form	Word	No
CON-CX-3.5: Documentation and Analysis of Group Components	Word	No
CON-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
CON-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
CON-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
CON-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
CON-CX-4.3: Walkthrough Documentation Forms	Word	Yes
CON-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
CON-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
CON-CX-5: Activity and Entity-level Control Forms	Word	Yes
CON-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
CON-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
CON-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
CON-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
CON-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
CON-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
CON-CX-5.7: Control Activities Form for Cash	Word	Yes
CON-CX-5.8: Control Activities Form for Accounts Receivable and Sales	Word	Yes
CON-CX-5.9: Control Activities Form for Inventory	Word	Yes
CON-CX-5.10: Control Activities Form for Property	Word	Yes
CON-CX-5.11: Control Activities Form for Investments and Derivatives	Word	Yes
CON-CX-5.12: Control Activities Form for Other Assets	Word	Yes
CON-CX-5.13: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
CON-CX-5.14: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
CON-CX-5.15: Control Activities Form for Income Taxes	Word	Yes
CON-CX-5.16: Control Activities Form for Equity	Word	Yes
CON-CX-5.17: Control Activities Form for Contract Billings and Cost-related Accounts	Word	Yes
CON-CX-5.18: Control Activities Form for Income and Expenses (Other Than Contract Billings and Cost-related Accounts)	Word	Yes
CON-CX-6.1: Entity Risk Factors	Word	Yes
CON-CX-6.2: Fraud Risk Factors	Word	No
CON-CX-7.1: Risk Assessment Summary Form	Word	No
CON-CX-7.1.1: Contract Risk Assessment Summary Form	Word	No
CON-CX-7.2: Inherent Risk Assessment Form	Word	No
CON-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures for Noncontract Accounts	Excel	No
CON-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures for Noncontract Accounts	Excel	No
CON-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
CON-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
CON-CX-9.2: Ratio Analysis Worksheet	Excel	No
CON-CX-10.1: Test of Controls Form	Word	No

Template Name	Host	Shareable
CON-CX-10.2: Test of Controls Sampling Planning and Evaluation Form	Excel	No
CON-CX-11.1: Inventory Counting Procedures	Word	Yes
CON-CX-11.2: Confirmation Summary Form for Noncontract Accounts	Excel	No
CON-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
CON-CX-11.4: Checklist for Determining Whether a Nonconstruction Contract is a Derivative	Word	No
CON-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No
CON-CX-11.6: Construction Contractor's Tax Return Preparation Checklist	Word	No
CON-CX-11.7: Percentage-of-completion Calculation Workpaper	Excel	No
CON-CX-11.8: Construction Contract Change Order Accounting Worksheet	Word	No
CON-CX-11.9: Claims under Construction Contracts Accounting Worksheet	Word	No
CON-CX-11.10: Construction Contract Options and Additions Accounting Worksheet	Word	No
CON-CX-11.11: Investments in Joint Ventures by Construction Contractors Accounting Worksheet	Word	No
CON-CX-11.12: Variable Interest Entity Assessment Accounting Worksheet	Word	No
CON-CX-11.13: Combining Construction Contracts Accounting Worksheet	Word	No
CON-CX-11.14: Segmenting Construction Contracts Accounting Worksheet	Word	No
CON-CX-11.15: Significant Contract Terms and Other Information	Word	No
CON-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
CON-CX-12.2: Audit Difference Evaluation Form	Excel	No
CON-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
CON-CX-13.2: Additional Disclosures for Construction Contractors and Homebuilders	Word	Yes
CON-CX-14: Supervision, Review, and Approval Form	Word	No
CON-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
CON-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
CON-CX-16.1: Going Concern Checklist	Word	No
CON-CX-16.2: Significant Estimates Identification Checklist	Word	No
CON-CX-16.3: Concentrations Identification Checklist	Word	No
CON-CX-16.4: Accounting and Engagement Issues	Word	No
CON-CX-17.1: Client Billing Information	Word	No
CON-CX-17.2: Engagement Status Report	Word	No
CON-CX-17.3: Audit Time Summary	Excel	No
CON-CX-17.4: Confirmation and Correspondence Control	Excel	No
CON-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	Yes
CON-CL-1.1: Audit Engagement Letter	Word	Yes
CON-CL-1.2: Engagement Letter Change Order Form	Word	Yes
CON-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
CON-CL-1.4: Confirmation of Terms of a Multiyear Engagement Letter	Word	Yes
CON-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
CON-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
CON-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
CON-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
CON-CL-3.1: Management Representation Letter	Word	Yes
CON-CL-3.2: Management Representation Letter When the Current Year Financial Statements Have Been Audited and the Prior Year Financial Statements Have Been Reviewed	Word	Yes
CON-CL-3.3: Summary of Audit Differences	Word	Yes
CON-CL-3.4: Updating Management Representation Letter	Word	Yes
CON-CL-4.1: Communication of Significant Deficiencies	Word	Yes
CON-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
CON-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
CON-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
CON-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance includes Non-management Personnel	Word	Yes

Template Name	Host	Shareable
CON-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
CON-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
CON-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
CON-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
CON-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
CON-CL-7.3: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
CON-CL-7.4: Negative Accounts Receivable Confirmation Request	Word	Yes
CON-CL-7.5: Blind Accounts Receivable Confirmation Request	Word	Yes
CON-CL-7.6: Confirmation Request for a Bill-and-hold Transaction	Word	Yes
CON-CL-7.7: Confirmation of Note Receivable	Word	Yes
CON-CL-7.8: Confirmation of Contract Billings, Accounts Receivable, and Retentions	Word	Yes
CON-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
CON-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
CON-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
CON-CL-9.1: Confirmation of Inventories Held by a Third Party--Listing of Inventories Not Enclosed	Word	Yes
CON-CL-9.2: Confirmation of Inventories Held by a Third Party--Listing of Inventories Enclosed	Word	Yes
CON-CL-10.1: Accounts Payable Confirmation	Word	Yes
CON-CL-10.2: Note Payable Confirmation	Word	Yes
CON-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
CON-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
CON-CL-10.5: Confirmation of Compensating Balances	Word	Yes
CON-CL-10.6: Confirmation of Line of Credit	Word	Yes
CON-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
CON-CL-10.8: Confirmation of Subcontractor Accounts Payable and Retentions	Word	Yes
CON-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
CON-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
CON-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
CON-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
CON-CL-12.3: Confirmation of Lease Agreement	Word	Yes
CON-CL-12.4: Related Party Confirmation	Word	Yes
CON-CL-12.5: Data Request Letter	Word	Yes
CON-CL-12.6: Client Assistance Request Letter	Word	Yes
CON-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
CON-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
CON-CL-13.3: Client Consent and Acknowledgement Letter	Word	Yes
CON-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
CON-CL-13.5: Communication with Predecessor Auditor Prior to the Engagement Proposal	Word	Yes
CON-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
CON-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
CON-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
CON-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
CON-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
CON-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes

Template Name	Host	Shareable
CON-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
CON-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
CON-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
CON-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
CON-AP-0-s: AUDIT PROGRAMS	Word	Yes
CON-AP-1-s: Audit Program for General Planning Procedures	Word	No
CON-AP-2-s: Audit Program for General Auditing and Completion Procedures	Word	No
CON-AP-3-s: Audit Program for Cash	Word	No
CON-AP-4-s: Audit Program for Accounts Receivable	Word	No
CON-AP-5-s: Audit Program for Inventory	Word	No
CON-AP-6-s: Audit Program for Inventory Observation	Word	No
CON-AP-7-s: Audit Program for Property	Word	No
CON-AP-8-s: Audit Program for Investments and Derivatives	Word	No
CON-AP-9-s: Audit Program for Other Assets	Word	No
CON-AP-10-s: Audit Program for Accounts Payable and Other Liabilities	Word	No
CON-AP-11-s: Audit Program for Notes Payable and Long-term Debt	Word	No
CON-AP-12-s: Audit Program for Income Taxes	Word	No
CON-AP-13-s: Audit Program for Equity	Word	No
CON-AP-14-s: Audit Program for Contract Billings and Cost-related Accounts	Word	No
CON-AP-15-s: Audit Program for Job Site Visits	Word	No
CON-AP-16-s: Audit Program for the Income Statement Accounts Other Than Contract Billings and Costs	Word	No
CON-IA-0: INITIAL AUDIT PROGRAMS	Word	Yes
CON-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
CON-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
CON-IA-3: Additional Audit Procedures for Cash Beginning Balance in Initial Audit	Word	No
CON-IA-4: Additional Audit Procedures for Accounts Receivable Beginning Balance in Initial Audit	Word	No
CON-IA-5: Additional Audit Procedures for Inventory Beginning Balance in Initial Audit	Word	No
CON-IA-7: Additional Audit Procedures for Property Beginning Balance in Initial Audit	Word	No
CON-IA-8: Additional Audit Procedures for Investments and Derivatives Beginning Balance in Initial Audit	Word	No
CON-IA-9: Additional Audit Procedures for Other Assets Beginning Balance in Initial Audit	Word	No
CON-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
CON-IA-11: Additional Audit Procedures for Notes Payable and Long-term Debt Beginning Balance in Initial Audit	Word	No
CON-IA-12: Additional Audit Procedures for Income Taxes Beginning Balance in Initial Audit	Word	No
CON-IA-13: Additional Audit Procedures for Equity Beginning Balance in Initial Audit	Word	No
CON-IA-14: Additional Audit Procedures for Contract Billings and Cost-related Accounts Beginning Balance in Initial Audit	Word	No
CON-IR-0: INTERIM REVIEW PRACTICE AIDS	Word	Yes
CON-IR-1: Audit Engagement Letter (Including Interim Reviews)	Word	Yes
CON-IR-2: Interim Review Program	Word	No
CON-IR-3: Interim Review Inquiries Checklist	Word	No
CON-IR-4: Misstatement Evaluation Form--Interim Review	Excel	No
CON-IR-5: Disclosure Requirements for Condensed Interim Financial Information of Nonpublic Companies	Word	No
CON-IR-6: Management Representation Letter--Interim Review	Word	Yes
CON-IR-7: Supervision, Review, and Approval Form--Interim Review	Word	No

Reporting on Controls of Service Organizations--SOC 1 Engagements (11/16) (20161101)

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Template Name	Host	Shareable
APPENDIX A: Front Matter	Word	No
APPENDIX B: Overview of Service Organization Engagements Performed Under SSAE No. 18 (SOC 1 Engagements)	Word	No
APPENDIX C: AICPA Peer Review Findings and Checklist Status	Word	No
APPENDIX D: List of Substantive Changes and Additions	Word	No
CSO-FP-0: FIRM POLICIES	Word	No
CSO-FP-1: Engagement Team Members	Word	No
CSO-AP-0: ENGAGEMENT PROGRAMS	Word	No
CSO-AP-1: SOC 1 Engagement Program	Word	No
CSO-AP-2: SOC 1 Engagement--Other Procedures Program	Word	No
CSO-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
CSO-CX-1.1: SOC 1 Engagement Acceptance and Continuance Form	Word	No
CSO-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
CSO-CX-2: Understanding the Service Organization and Its Environment	Word	Yes
CSO-CX-3.1: Understanding Aspects of the Service Organization's Control Environment, Risk Assessment Process, Information and Communication System, and Monitoring Controls That Are Relevant to the Services Provided to User Entities	Word	No
CSO-CX-3.2: Understanding the Service Organization's Information System, Including Control Objectives and Related Controls	Word	No
CSO-CX-3.3: Walkthrough Documentation Form for a SOC 1 Engagement	Word	No
CSO-CX-3.4: Risk Assessment Summary Form	Word	No
CSO-CX-4: Determining Whether Management's Description of the Service Organization's System Is Fairly Presented	Word	No
CSO-CX-5: Determining Whether the Service Organization's Controls Were Suitably Designed	Word	No
CSO-CX-6.1: Test of Controls Form--SOC 1 Engagement (Instructions)	Word	No
CSO-CX-6.1.1: Test of Controls Form--SOC 1 Engagement	Word	No
CSO-CX-6.2: Test of Controls Sampling Planning and Evaluation Form--SOC 1 Engagement (Instructions)	Word	No
CSO-CX-6.2.1: Test of Controls Sampling Planning and Evaluation Form--SOC 1 Engagement	Word	No
CSO-CX-7.1: Control Matrix for SOC 1 Type 1 Engagement	Word	No
CSO-CX-7.2: Control Matrix for SOC 1 Type 2 Engagement	Word	No
CSO-CX-7.2.1: Control Matrix for SOC 1 Type 2 Engagement (Continuation Page)	Word	No
CSO-CX-8.1: Service Organization Information Technology Environment Worksheet	Word	No
CSO-CX-8.2: Control Objectives and Related Control Forms for IT General Controls	Word	Yes
CSO-CX-8.2.1: Controls Form for IT General Controls at a Service Organization	Word	Yes
CSO-CX-8.2.2: Illustrative Control Objectives, Related Controls, and Tests of Operating Effectiveness for IT General Controls at a Service Organization	Word	No
CSO-CX-9: Using the Work of the Internal Audit Function in a SOC 1 Engagement	Word	No
CSO-CX-10: Supervision, Review, and Approval Form--SOC1 Engagement	Word	No
CSO-CX-11.1: SOC 1 Reporting Checklist--Type 1 Engagement	Word	No
CSO-CX-11.2: SOC 1 Reporting Checklist--Type 2 Engagement	Word	No
CSO-CX-11.3: Engagement Issues	Word	No
CSO-CX-12.1: Client Billing Information	Word	No
CSO-CX-12.2: Engagement Status Report	Word	No
CSO-CX-12.3: Engagement Budget and Time Control	Excel	No
CSO-CL-0: CORRESPONDENCE LETTERS	Word	Yes
CSO-CL-1.1: Engagement Letter--SOC 1 Type 1 Engagement	Word	Yes
CSO-CL-1.2: Engagement Letter--SOC 1 Type 2 Engagement	Word	Yes

Template Name	Host	Shareable
CSO-CL-2.1: Representation Letter--SOC 1 Type 1 Engagement	Word	Yes
CSO-CL-2.2: Representation Letter--SOC 1 Type 2 Engagement	Word	Yes
CSO-CL-2.3: Representation Letter--Service Organization Representation--SOC 1 Type 2 Engagement Using the Inclusive Method for a Subservice Organization	Word	Yes
CSO-CL-2.4: Representation Letter--Subservice Organization Representation--SOC 1 Type 2 Engagement Using the Inclusive Method for a Subservice Organization	Word	Yes
CSO-CL-2.5: Representation Letter--SOC 1 Type 2 Engagement--Client Is Not the Responsible Party	Word	Yes
CSO-CL-3.1: Management Letter Drafting Form--SOC 1 Type 1 Engagement	Word	Yes
CSO-CL-3.2: Management Letter Drafting Form--SOC 1 Type 2 Engagement	Word	Yes
CSO-CL-4.1: Request for Predecessor Service Auditor to Release Information to Successor Service Auditor	Word	Yes
CSO-CL-4.2: Communication with Predecessor Service Auditor Prior to Final Engagement Acceptance	Word	Yes
CSO-CL-5: Request for Representations from Other Practitioner Who Performs Procedures Relating to Certain Control Objectives and Controls in Connection with Management's Description of a Service Organization's System	Word	Yes
CSO-CL-6.1.1: Management's Assertion Drafting Illustration--SOC 1 Type 1 Engagement	Word	Yes
CSO-CL-6.1.2: Management's Assertion Drafting Illustration--SOC 1 Type 1 Engagement--Reporting on IT General Controls Only	Word	Yes
CSO-CL-6.2.1: Management's Assertion Drafting Illustration--SOC 1 Type 2 Engagement	Word	Yes
CSO-CL-6.2.2: Management's Assertion Drafting Illustration--SOC 1 Type 2 Engagement Using Carve-out Method for a Subservice Organization	Word	Yes
CSO-CL-6.2.3: Management's Assertion Drafting Illustration--Service Organization Management Assertion--SOC 1 Type 2 Engagement Using Inclusive Method for a Subservice Organization	Word	Yes
CSO-CL-6.2.4: Management's Assertion Drafting Illustration--Subservice Organization Management Assertion--SOC 1 Type 2 Engagement Using Inclusive Method for a Subservice Organization	Word	Yes
CSO-CL-6.2.5: Management's Assertion Drafting Illustration--SOC 1 Type 2 Engagement--Reporting on IT General Controls Only	Word	Yes
CSO-CL-6.2.6: Management's Assertion Drafting Illustration--SOC 1 Type 2 Engagement--Modifications for Qualified Opinion(s)	Word	Yes
CSO-CL-6.2.7: Management's Assertion Drafting Illustration--SOC 1 Type 2 Engagement--Modifications for Scope Limitation	Word	Yes
CSO-CL-6.2.8: Management's Assertion Drafting Illustration--SOC 1 Type 2 Engagement--Modifications for No Population of Controls to Test	Word	Yes
CSO-PA-0: PRACTICE AIDS	Word	No
CSO-PA-1: SOC 1 Report Illustration (SSAE No. 16)--Type 1 Report	Word	No
CSO-PA-2: SOC 1 Report Illustration (SSAE No. 16)--Type 2 Report	Word	No
CSO-PA-3: Payroll Processing Service Organization (SSAE No. 16)	Word	No
CSO-PA-3.1: Payroll Processing Service Organization (SSAE No. 16)--Description of the System and Complementary User Entity Controls	Word	Yes
CSO-PA-3.2: Payroll Processing Service Organization (SSAE No. 16)--Control Objectives and Control Activities Matrix	Word	Yes
CSO-PA-4: IT Processing (Claims Processing) Service Organization (SSAE No. 16)	Word	No
CSO-PA-4.1: IT Processing (Claims Processing) Service Organization (SSAE No. 16)--Description of the System and Complementary User Entity Controls	Word	Yes
CSO-PA-4.2: IT Processing (Claims Processing) Service Organization (SSAE No. 16)--Control Objectives and Control Activities Matrix	Word	Yes
CSO-PA-5: IT Processing (Vendor Management) Service Organization (SSAE No. 16)	Word	No
CSO-PA-5.1: IT Processing (Vendor Management) Service Organization (SSAE No. 16)--Description of the System and Complementary User Entity Controls	Word	Yes
CSO-PA-5.2: IT Processing (Vendor Management) Service Organization (SSAE No. 16)--Control Objectives and Control Activities Matrix	Word	Yes
CSO-PA-6: IT Processing (Title Processing) Service Organization (SSAE No. 16)	Word	Yes

Template Name	Host	Shareable
CSO-PA-6.1: IT Processing (Title Processing) Service Organization (SSAE No. 16)--Description of the System and Complementary User Entity Controls	Word	Yes
CSO-PA-6.2: IT Processing (Title Processing) Service Organization (SSAE No. 16)--Control Objectives and Control Activities Matrix	Word	Yes
CSO-PA-7: Control Objective Illustrations for Various Types of Service Organizations	Word	No
CSO-RP-0: REPORTING	Word	No
CSO-RP-1.1: Type 1 Service Auditor's Report--Unmodified Opinion on Fair Presentation and Suitability of Design	Word	No
CSO-RP-1.2: Type 1 Service Auditor's Report--Carve-out Method for a Subservice Organization--With Complementary Subservice Organization Controls	Word	No
CSO-RP-1.3: Type 1 Service Auditor's Report--Inclusive Method for a Subservice Organization	Word	No
CSO-RP-1.4: Type 1 Service Auditor's Report--Reporting on IT General Controls Only--Unmodified Opinion on Fair Presentation and Suitability of Design--With Complementary User Entity Controls and Other Information Provided By the Service Organization	Word	No
CSO-RP-1.5: Type 1 Service Auditor's Report--Qualified Opinion	Word	No
CSO-RP-2.1: Type 2 Service Auditor's Report--Unmodified Opinion on Fair Presentation, Suitability of Design, and Operating Effectiveness	Word	No
CSO-RP-2.2: Type 2 Service Auditor's Report--Carve-out Method for a Subservice Organization--With Complementary Subservice Organization Controls	Word	No
CSO-RP-2.3: Type 2 Service Auditor's Report--Inclusive Method for a Subservice Organization	Word	No
CSO-RP-2.4: Type 2 Service Auditor's Report--Reporting on IT General Controls Only--Unmodified Opinion on Fair Presentation, Suitability of Design, and Operating Effectiveness--With Complementary User Entity Controls and Other Info Provided By the Service Org	Word	No
CSO-RP-2.5: Type 2 Service Auditor's Report--Qualified Opinion for Deficiencies in Fair Presentation, Suitability of Design, or Operating Effectiveness	Word	No
CSO-RP-2.6: Type 2 Service Auditor's Report--Adverse Opinion for Deficiencies in Fair Presentation, Suitability of Design, and Operating Effectiveness	Word	No
CSO-RP-2.7: Type 2 Service Auditor's Report--Qualified Opinion because of a Scope Limitation	Word	No
CSO-RP-2.8: Type 2 Service Auditor's Report--Disclaimer of Opinion	Word	No
CSO-RP-2.9: Type 2 Service Auditor's Report--When Control Objectives are in Place for Different Periods	Word	No
CSO-RP-2.10: Type 2 Service Auditor's Report--Unmodified Opinion on Fair Presentation, Suitability of Design, and Operating Effectiveness--Other Information Not Covered by Report	Word	No

Dealerships (4/16) (20160401) [\(top\)](#)

Core Package

Template Name	Host	Shareable
Appendix 8A-1: Standard Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	Yes
Appendix 8A-2: Standard Report on Comparative Financial Statements--GAAP Basis Financial Statements (Report Drafting Illustration)	Word	Yes
Appendix 8A-3: Unmodified Opinion on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	Yes
Appendix 8A-4: Introduction to a Management Letter (Report Drafting Illustration)	Word	Yes
DLR-FP-0: FIRM POLICIES	Word	No
DLR-FP-1: Audit Team Members	Word	No
DLR-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
DLR-CX-0.1: Application of Practice Aids to Engagements	Word	No

Template Name	Host	Shareable
DLR-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
DLR-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
DLR-CX-2.1: Financial Statement Materiality Worksheet For Planning Purposes	Excel	No
DLR-CX-2.2: Component Materiality Worksheet	Excel	No
DLR-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
DLR-CX-3.2: Engagement Team Discussion	Word	No
DLR-CX-3.3: Fraud Risk Inquiries Form	Word	No
DLR-CX-3.4: Audit Inquiries Summary Form	Word	No
DLR-CX-3.5: Documentation and Analysis of Group Components	Word	No
DLR-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	No
DLR-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
DLR-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	No
DLR-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	No
DLR-CX-4.3: Walkthrough Documentation Forms	Word	Yes
DLR-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
DLR-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
DLR-CX-5: Activity and Entity-level Control Forms	Word	Yes
DLR-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
DLR-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
DLR-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
DLR-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
DLR-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
DLR-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
DLR-CX-5.7: Control Activities Form for Cash	Word	Yes
DLR-CX-5.8: Control Activities Form for Receivables	Word	Yes
DLR-CX-5.9: Control Activities Form for Inventory	Word	Yes
DLR-CX-5.10: Control Activities Form for Property	Word	Yes
DLR-CX-5.11: Control Activities Form for Investments and Derivatives	Word	Yes
DLR-CX-5.12: Control Activities Form for Other Assets	Word	Yes
DLR-CX-5.13: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
DLR-CX-5.14: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
DLR-CX-5.15: Control Activities Form for Income Taxes	Word	Yes
DLR-CX-5.16: Control Activities Form for Equity	Word	Yes
DLR-CX-5.17: Control Activities Form for the Income Statement	Word	Yes
DLR-CX-6.1: Entity Risk Factors	Word	No
DLR-CX-6.2: Fraud Risk Factors	Word	No
DLR-CX-7.1: Risk Assessment Summary Form	Word	No
DLR-CX-7.2: Inherent Risk Assessment Form	Word	No
DLR-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
DLR-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
DLR-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
DLR-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
DLR-CX-9.2: Ratio Analysis Worksheet	Excel	No
DLR-CX-10.1: Test of Controls Form	Word	No
DLR-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
DLR-CX-11.1: Inventory Counting Procedures	Word	Yes
DLR-CX-11.2: Confirmation Summary Form	Excel	No
DLR-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
DLR-CX-11.4: Checklist for Determining Whether a Contract is a Derivative	Word	No
DLR-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No

Template Name	Host	Shareable
DLR-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
DLR-CX-12.2: Audit Difference Evaluation Form	Excel	No
DLR-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
DLR-CX-13.2: Additional Disclosures for Finance Companies	Word	Yes
DLR-CX-14: Supervision, Review, and Approval Form	Word	No
DLR-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
DLR-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
DLR-CX-16.1: Going Concern Checklist	Word	No
DLR-CX-16.2: Significant Estimates Identification Checklist	Word	No
DLR-CX-16.3: Concentrations Identification Checklist	Word	No
DLR-CX-16.4: Accounting and Engagement Issues	Word	No
DLR-CX-17.1: Client Billing Information	Word	No
DLR-CX-17.2: Engagement Status Report	Word	No
DLR-CX-17.3: Audit Time Summary	Excel	No
DLR-CX-17.4: Confirmation and Correspondence Control	Excel	No
DLR-CX-17.5: Checklist of Records Requested from the Dealership	Word	No
DLR-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
DLR-CL-1.1: Audit Engagement Letter	Word	Yes
DLR-CL-1.2: Engagement Letter Change Order Form	Word	Yes
DLR-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
DLR-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
DLR-CL-2.1: Request For Legal Representation--Lawyer is Requested to Provide Information	Word	Yes
DLR-CL-2.2: Request for Legal Representation--Lawyer is Requested to Confirm Information Provided by Client	Word	Yes
DLR-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
DLR-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
DLR-CL-3.1: Management Representation Letter	Word	Yes
DLR-CL-3.2: Summary of Audit Differences	Word	Yes
DLR-CL-3.3: Updating Management Representation Letter	Word	Yes
DLR-CL-4.1: Communication of Significant Deficiencies	Word	Yes
DLR-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
DLR-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
DLR-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
DLR-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance Includes Non-management Personnel	Word	Yes
DLR-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
DLR-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
DLR-CL-6.2: Receipt for Cash Counted by the Auditor	Word	Yes
DLR-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
DLR-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
DLR-CL-7.3: Positive Accounts Receivable Confirmation Request--Without a Statement	Word	Yes
DLR-CL-7.4: Negative Accounts Receivable Confirmation Request	Word	Yes
DLR-CL-7.5: Blind Accounts Receivable Confirmation Request	Word	Yes
DLR-CL-7.6: Confirmation Request for a Bill-and-hold Transaction	Word	Yes
DLR-CL-7.7: Confirmation of Note Receivable	Word	Yes
DLR-CL-8.1: Receipt for Securities Observed by Auditor	Word	Yes
DLR-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
DLR-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
DLR-CL-9.1: Confirmation of Inventories Held by a Third Party--Listing of Inventories Not Enclosed	Word	Yes
DLR-CL-9.2: Confirmation of Inventories Held by a Third Party--Listing of Inventories	Word	Yes

Template Name	Host	Shareable
Enclosed		
DLR-CL-10.1: Accounts Payable Confirmation	Word	Yes
DLR-CL-10.2: Note Payable Confirmation	Word	Yes
DLR-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
DLR-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
DLR-CL-10.5: Confirmation of Compensating Balances	Word	Yes
DLR-CL-10.6: Confirmation of Line of Credit	Word	Yes
DLR-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
DLR-CL-10.8: Confirmation of Finance Reserve	Word	Yes
DLR-CL-10.9: Confirmation of Floor Plan Liability	Word	Yes
DLR-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
DLR-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
DLR-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
DLR-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
DLR-CL-12.3: Confirmation of Lease Agreement	Word	Yes
DLR-CL-12.4: Related Party Confirmation	Word	Yes
DLR-CL-12.5: Data Request Letter	Word	Yes
DLR-CL-12.6: Client Assistance Request Letter	Word	Yes
DLR-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
DLR-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
DLR-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
DLR-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
DLR-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
DLR-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
DLR-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
DLR-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
DLR-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
DLR-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
DLR-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
DLR-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
DLR-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
DLR-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
DLR-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility Is Assumed	Word	Yes
DLR-AP-0: AUDIT PROGRAMS	Word	No
DLR-AP-1: Audit Program for General Planning Procedures	Word	No
DLR-AP-1A: Other General Planning Procedures	Word	No
DLR-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
DLR-AP-2A: Other General Auditing and Completion Procedures	Word	No
DLR-AP-3: Audit Program for Cash	Word	No
DLR-AP-4: Audit Program for Receivables	Word	No
DLR-AP-4A: Other Audit Procedures for Receivables	Word	No
DLR-AP-5: Audit Program for Inventory	Word	No
DLR-AP-5A: Other Audit Procedures for Inventory	Word	No
DLR-AP-6: Audit Program for Inventory Observation	Word	No
DLR-AP-6A: Other Audit Procedures for Inventory Observation	Word	No

Template Name	Host	Shareable
DLR-AP-7: Audit Program for Property	Word	No
DLR-AP-7A: Other Audit Procedures for Property	Word	No
DLR-AP-8: Audit Program for Investments and Derivatives	Word	No
DLR-AP-8A: Other Audit Procedures for Investments and Derivatives	Word	No
DLR-AP-9: Audit Program for Other Assets	Word	No
DLR-AP-9A: Other Audit Procedures for Other Assets	Word	No
DLR-AP-10: Audit Program for Accounts Payable and Other Liabilities	Word	No
DLR-AP-10A: Other Audit Procedures for Accounts Payable and Other Liabilities	Word	No
DLR-AP-11: Audit Program for Notes Payable and Long-term Debt	Word	No
DLR-AP-12: Audit Program for Income Taxes	Word	No
DLR-AP-13: Audit Program for Equity	Word	No
DLR-AP-13A: Other Audit Procedures for Equity	Word	No
DLR-AP-14: Audit Program for the Income Statement	Word	No
DLR-AP-14A: Other Audit Procedures for the Income Statement	Word	No
DLR-IA-0: INITIAL AUDIT PROGRAMS	Word	No
DLR-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
DLR-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
DLR-IA-3: Additional Audit Procedures for Cash Beginning Balance in Initial Audit	Word	No
DLR-IA-4: Additional Audit Procedures for Receivables Beginning Balance in Initial Audit	Word	No
DLR-IA-5: Additional Audit Procedures for Inventory Beginning Balance in Initial Audit	Word	No
DLR-IA-7: Additional Audit Procedures for Property Beginning Balance in Initial Audit	Word	No
DLR-IA-8: Additional Audit Procedures for Investments and Derivatives Beginning Balance in Initial Audit	Word	No
DLR-IA-9: Additional Audit Procedures for Other Assets Beginning Balance in Initial Audit	Word	No
DLR-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
DLR-IA-11: Additional Audit Procedures for Notes Payable and Long-term Debt Beginning Balance in Initial Audit	Word	No
DLR-IA-12: Additional Audit Procedures for Income Taxes Beginning Balance in Initial Audit	Word	No
DLR-IA-13: Additional Audit Procedures for Equity Beginning Balance in Initial Audit	Word	No
DLR-CR-0: COMPILATION AND REVIEW PRACTICE AIDS	Word	No
DLR-CR-1: Engagement Acceptance and Continuance Form--Compilation or Review	Word	No
DLR-CR-2: Checklist for a Step-down Engagement (Audit to Review or Compilation, Review to Compilation)	Word	No
DLR-CR-3.1: Illustrative Engagement Letter--Compilation, Including Bookkeeping and Preparation Services	Word	Yes
DLR-CR-3.2: Illustrative Engagement Letter--Review and Preparation Services	Word	Yes
DLR-CR-4: Client Information Form	Word	No
DLR-CR-5.1: Compilation Procedures, Review, and Approval Form	Word	No
DLR-CR-5.2: Review Procedures, Review, and Approval Form	Word	No
DLR-CR-6: Trial Balance Preparation Checklist	Word	No
DLR-CR-7: Inquiry and Analytical Procedures Program	Word	No
DLR-CR-8.1: Compilation Reporting Checklist	Word	Yes
DLR-CR-8.2: Review Reporting Checklist	Word	Yes
DLR-CR-8.3: Standard Dealership Compilation Report	Word	Yes
DLR-CR-8.4: Standard Dealership Compilation Report--Substantially all Disclosures Omitted	Word	Yes
DLR-CR-8.5: Standard Dealership Review Report	Word	Yes
DLR-CR-9: Illustrative Representation Letter--Review Engagement	Word	Yes
DLR-CR-10: Routing Instructions for Processing Financial Statements	Word	No
DLR-CR-11: SMART Analytical Procedures Documentation Form	Excel	No

Specified Risk

Template Name	Host	Shareable
Appendix 8A-1: Standard Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	Yes

Template Name	Host	Shareable
Appendix 8A-2: Standard Report on Comparative Financial Statements--GAAP Basis Financial Statements (Report Drafting Illustration)	Word	Yes
Appendix 8A-3: Unmodified Opinion on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	Yes
Appendix 8A-4: Introduction to a Management Letter (Report Drafting Illustration)	Word	Yes
DLR-FP-0: FIRM POLICIES	Word	No
DLR-FP-1: Audit Team Members	Word	No
DLR-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
DLR-CX-0.1: Application of Practice Aids to Engagements	Word	No
DLR-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
DLR-CX-2.1: Financial Statement Materiality Worksheet For Planning Purposes	Excel	No
DLR-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
DLR-CX-3.2: Engagement Team Discussion	Word	No
DLR-CX-3.3: Fraud Risk Inquiries Form	Word	No
DLR-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	No
DLR-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
DLR-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	No
DLR-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	No
DLR-CX-4.3: Walkthrough Documentation Forms	Word	Yes
DLR-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
DLR-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
DLR-CX-5: Activity and Entity-level Control Forms	Word	Yes
DLR-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
DLR-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
DLR-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
DLR-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
DLR-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
DLR-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
DLR-CX-6.1: Entity Risk Factors	Word	No
DLR-CX-6.2: Fraud Risk Factors	Word	No
DLR-CX-7.1: Risk Assessment Summary Form	Word	No
DLR-CX-7.2: Inherent Risk Assessment Form	Word	No
DLR-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
DLR-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
DLR-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
DLR-CX-11.1: Inventory Counting Procedures	Word	Yes
DLR-CX-11.2: Confirmation Summary Form	Excel	No
DLR-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
DLR-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
DLR-CX-12.2: Audit Difference Evaluation Form	Excel	No
DLR-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
DLR-CX-14: Supervision, Review, and Approval Form	Word	No
DLR-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
DLR-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
DLR-CX-16.1: Going Concern Checklist	Word	No
DLR-CX-16.2: Significant Estimates Identification Checklist	Word	No
DLR-CX-16.3: Concentrations Identification Checklist	Word	No
DLR-CX-16.4: Accounting and Engagement Issues	Word	No
DLR-CX-17.4: Confirmation and Correspondence Control	Excel	No
DLR-CX-17.5: Checklist of Records Requested from the Dealership	Word	No
DLR-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
DLR-CL-1.1: Audit Engagement Letter	Word	Yes

Template Name	Host	Shareable
DLR-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
DLR-CL-2.1: Request For Legal Representation--Lawyer is Requested to Provide Information	Word	Yes
DLR-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
DLR-CL-3.1: Management Representation Letter	Word	Yes
DLR-CL-4.1: Communication of Significant Deficiencies	Word	Yes
DLR-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
DLR-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
DLR-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
DLR-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
DLR-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
DLR-CL-7.3: Positive Accounts Receivable Confirmation Request--Without a Statement	Word	Yes
DLR-CL-7.7: Confirmation of Note Receivable	Word	Yes
DLR-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
DLR-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
DLR-CL-10.2: Note Payable Confirmation	Word	Yes
DLR-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
DLR-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
DLR-CL-10.5: Confirmation of Compensating Balances	Word	Yes
DLR-CL-10.6: Confirmation of Line of Credit	Word	Yes
DLR-CL-10.8: Confirmation of Finance Reserve	Word	Yes
DLR-CL-10.9: Confirmation of Floor Plan Liability	Word	Yes
DLR-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
DLR-CL-12.4: Related Party Confirmation	Word	Yes
DLR-CL-12.6: Client Assistance Request Letter	Word	Yes
DLR-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility Is Assumed	Word	Yes
DLR-AP-0-s: AUDIT PROGRAMS	Word	No
DLR-AP-1-s: Audit Program for General Planning Procedures	Word	No
DLR-AP-2-s: Audit Program for General Auditing and Completion Procedures	Word	No
DLR-AP-3-s: Audit Program for Cash	Word	No
DLR-AP-4-s: Audit Program for Receivables	Word	No
DLR-AP-5-s: Audit Program for Inventory	Word	No
DLR-AP-6-s: Audit Program for Inventory Observation	Word	No
DLR-AP-7-s: Audit Program for Property	Word	No
DLR-AP-8-s: Audit Program for Investments and Derivatives	Word	No
DLR-AP-9-s: Audit Program for Other Assets	Word	No
DLR-AP-10-s: Audit Program for Accounts Payable and Other Liabilities	Word	No
DLR-AP-11-s: Audit Program for Notes Payable and Long-term Debt	Word	No
DLR-AP-12-s: Audit Program for Income Taxes	Word	No
DLR-AP-13-s: Audit Program for Equity	Word	No
DLR-AP-14-s: Audit Program for the Income Statement	Word	No
DLR-CR-0: COMPILATION AND REVIEW PRACTICE AIDS	Word	No
DLR-CR-8.1: Compilation Reporting Checklist	Word	Yes
DLR-CR-8.2: Review Reporting Checklist	Word	Yes
DLR-CR-8.3: Standard Dealership Compilation Report	Word	Yes
DLR-CR-8.4: Standard Dealership Compilation Report--Substantially all Disclosures Omitted	Word	Yes
DLR-CR-8.5: Standard Dealership Review Report	Word	Yes
DLR-CR-9: Illustrative Representation Letter--Review Engagement	Word	Yes
DLR-CR-11: SMART Analytical Procedures Documentation Form	Excel	No

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APPENDIX 7A-1: Std Rep - DC Retirement Plan or DC Health and Welfare Plan	Word	Yes
APPENDIX 7A-2: Std Rep - DC Retirement Plan or DC Health and Welfare Plan Comparative Stmt of NA Avail for Benefits and Current Year Only Stmt of Changes in NA Avail for Benefits	Word	Yes
APPENDIX 7A-3: Std Rep - DB Retirement Plan or DB Health and Welfare Plan That Presents Year-end Benefit Obligation Information in Separate Statements or on the Face of One or More Other Statements	Word	Yes
APPENDIX 7A-4: Std Rep - DB Retirement Plan or DB Health and Welfare Plan-Comparative Stmt of NA Avail for Benefits and Accum Plan Benefits at Year-end and Current Year Only Statement of Changes in NA Avail for Benefits	Word	Yes
APPENDIX 7A-5: Std Rep - DB Retirement Plan or DB Health and Welfare Plan That Presents Year-end Benefit Obligation Information in Notes	Word	Yes
APPENDIX 7A-6: Std Rep - DB Retirement Plan That Presents Beginning-of-year Benefit Obligation Information in Separate Statements	Word	Yes
APPENDIX 7A-7: Standard Report - DC Health and Welfare Plan	Word	Yes
APPENDIX 7A-8: Standard Report - DB Health and Welfare Plan	Word	Yes
APPENDIX 7A-9: Standard Report - DC Retirement Plan, including Supplemental Information	Word	Yes
APPENDIX 7A-10: Standard Report - DB Retirement Plan That Presents End-of-Year Benefit Obligation Information in Separate Statements, including Supplemental Information	Word	Yes
APPENDIX 7A-11: Standard Report - DB Retirement Plan That Presents Beginning-of-Year Benefit Obligation Information in Separate Statements, including Supplemental Information	Word	Yes
APPENDIX 7A-12: Standard Report - DC Health and Welfare Plan, including Supplemental Information	Word	Yes
APPENDIX 7A-13: Standard Report - DB Health and Welfare Plan That Presents Benefit Obligation Information in Separate Statements, including Supplemental Information	Word	Yes
APPENDIX 7B-1: Adverse (or Qualified) Opinion on DB Retirement Plan Financial Statements - Omission of Information on Accumulated Plan Benefits and Changes in Accumulated Plan Benefits	Word	Yes
APPENDIX 7B-2: Qualified Opinion on DB Retirement Plan - Inadequate Investment Valuation Procedures at the End of the Current Year	Word	Yes
APPENDIX 7B-3: Qualified Opinion - Procedures Not Applied for Investments in a Discretionary Trust	Word	Yes
APPENDIX 7B-4: Disclaimer of Opinion Because of Inability to Apply Procedures for a Multiemployer Plan	Word	Yes
APPENDIX 7B-5: Disclaimer of Opinion Because of a Going Concern Uncertainty	Word	Yes
APPENDIX 7B-6: Terminating Plan that Presents Comparative Statements	Word	Yes
APPENDIX 7B-7: Report on Financial Statements of a DC Retirement Plan - Reference to the Work of Other Auditors	Word	Yes
APPENDIX 7B-8: Compilation Report on Restated Financial Statements of a Prior Period Audited by a Predecessor Auditor	Word	Yes
APPENDIX 7C-1: Report on Special Purpose Financial Statements - DB Retirement Plan	Word	Yes
APPENDIX 7C-2: Report on Special Purpose Financial Statements - DC Retirement Plan or a Health and Welfare Benefit Plan	Word	Yes
APPENDIX 7D-1: Qualified Opinion Because of DOL Limited-scope Audit	Word	Yes
APPENDIX 7D-2: Disclaimer of Opinion Because of DOL Limited-scope Audit - All Types of Benefit Plans	Word	Yes
APPENDIX 7D-3: DOL Limited-scope Audit with Audit in Prior Year by Predecessor Auditor	Word	Yes
APPENDIX 7D-4: DOL Limited-scope Audit in Prior Year and Full-scope Audit in Current Year	Word	Yes
APPENDIX 7D-5: DOL Limited-scope Audit in Current Year and Full-scope Audit in Prior Year	Word	Yes
EBP-FP-0: Firm Policies Instructions	Word	No
EBP-FP-1: Audit Team Members	Word	No
EBP-CX-0: Checklists and Practice Aids Instructions	Word	Yes
EBP-CX-0.1: Application of Practice Aids to Engagements	Word	Yes

Template Name	Host	Shareable
EBP-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
EBP-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
EBP-CX-1.3: Audit Decision Worksheet for Defined Benefit and Defined Contribution Retirement Plans	Word	No
EBP-CX-2: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
EBP-CX-3.1: Understanding the Plan and Identifying Risks	Word	Yes
EBP-CX-3.2: Engagement Team Discussion	Word	No
EBP-CX-3.3: Fraud Risk Inquiries Form	Word	No
EBP-CX-3.4: Audit Inquiries Summary Form	Word	No
EBP-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
EBP-CX-4.2: Financial Reporting System Documentation Form	Word	Yes
EBP-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
EBP-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General IT Controls	Word	Yes
EBP-CX-4.3: Walkthrough Documentation Forms	Word	Yes
EBP-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
EBP-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
EBP-CX-4.4: Documentation Form for Reliance on a SOC 1 Report	Word	Yes
EBP-CX-5: Activity and Entity-level Control Forms	Word	Yes
EBP-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
EBP-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
EBP-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
EBP-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
EBP-CX-5.5: Entity-level Control Form for General IT Controls	Word	Yes
EBP-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
EBP-CX-5.7: Control Activities Form for Employer Contributions Received and Receivable	Word	Yes
EBP-CX-5.8: Control Activities Form for Investments and Contracts with Insurance Companies and Similar Institutions	Word	Yes
EBP-CX-5.9: Control Activities Form for Participant Data and Employee Contributions	Word	Yes
EBP-CX-5.10: Control Activities Form for Benefit Payments	Word	Yes
EBP-CX-5.11: Control Activities Form for Benefit Obligations and Participant Accounts	Word	Yes
EBP-CX-5.12: Control Activities Form for Cash	Word	Yes
EBP-CX-5.13: Control Activities Form for Notes Receivable from Participants	Word	Yes
EBP-CX-5.14: Control Activities Form for Property and Equipment Used in Operations	Word	Yes
EBP-CX-5.15: Control Activities Form for Accounts Payable and Accrued Expenses	Word	Yes
EBP-CX-5.16: Control Activities Form for Loans Payable	Word	Yes
EBP-CX-5.17: Control Activities Form for Operating Expenses	Word	Yes
EBP-CX-6.1: Plan Risk Factors	Word	No
EBP-CX-6.2: Fraud Risk Factors	Word	No
EBP-CX-7.1: Risk Assessment Summary Form	Word	No
EBP-CX-7.2: Inherent Risk Assessment Form	Word	No
EBP-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
EBP-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
EBP-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
EBP-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
EBP-CX-9.2: Ratio Analysis Worksheet	Excel	No
EBP-CX-10.1: Test of Controls Form	Word	No
EBP-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
EBP-CX-11.6: Data Extraction Software Analysis Documentation Form	Word	No
EBP-CX-11.7: Checklist of Tax-related Considerations for Defined Benefit and Contribution Retirement Plans	Word	No
EBP-CX-11.8: Minimum Plan Coverage Test and Minimum Number of Participant	Excel	No

Template Name	Host	Shareable
Requirement Worksheet		
EBP-CX-11.9: Average Benefit Percentage Worksheet	Excel	No
EBP-CX-11.10: Actual Deferral Percentage (ADP) and Actual Contribution Percentage (ACP) Testing Worksheet	Excel	No
EBP-CX-11.11: Checklist of Tax-related Considerations for Health and Welfare Benefit Plans	Word	No
EBP-CX-11.12: ERISA Bonding Requirements	Word	No
EBP-CX-11.13: Analysis of the Timeliness of Participant Contributions	Excel	No
EBP-CX-11.14: Fair Value Measurement Worksheet	Word	No
EBP-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
EBP-CX-12.2: Audit Difference Evaluation Form	Excel	No
EBP-CX-13.1: Disclosure Requirements for Financial Statements of Defined Benefit Plans	Word	Yes
EBP-CX-13.2: Disclosure Requirements for Financial Statements of Defined Contribution Plans	Word	Yes
EBP-CX-13.3: Disclosure Requirements for Financial Statements of Health and Welfare Benefit Plans	Word	Yes
EBP-CX-14: Supervision, Review, and Approval Form	Word	No
EBP-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
EBP-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
EBP-CX-16.1: Going Concern Checklist	Word	No
EBP-CX-16.2: Significant Estimates Identification Checklist	Word	No
EBP-CX-16.4: Accounting and Engagement Issues Form	Word	No
EBP-CX-17.1: Client Billing Information	Word	No
EBP-CX-17.2: Engagement Status Report	Word	No
EBP-CX-17.3: Audit Time Summary	Excel	No
EBP-CX-17.4: Confirmation and Correspondence Control	Excel	No
EBP-CL-0: Confirmation and Correspondence Letters Instructions	Word	Yes
EBP-CL-1.1: Audit Engagement Letter	Word	Yes
EBP-CL-1.2: DOL Limited-scope Audit Engagement Letter	Word	Yes
EBP-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
EBP-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
EBP-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
EBP-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
EBP-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
EBP-CL-3.1: Management Representation Letter	Word	Yes
EBP-CL-3.3: Summary of Audit Differences	Word	Yes
EBP-CL-3.4: Updating Management Representation Letter	Word	Yes
EBP-CL-4.1: Communication of Significant Deficiencies	Word	Yes
EBP-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
EBP-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
EBP-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
EBP-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion-Governance Includes Non-management Personnel	Word	Yes
EBP-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion-All Governance Members are Involved in Management	Word	Yes
EBP-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
EBP-CL-7.1: Confirmation of Contributions Received or Receivable	Word	Yes
EBP-CL-7.2: Confirmation of Contributions Received--Itemized Statement Enclosed	Word	Yes
EBP-CL-7.3: Confirmation of Loan Receivable	Word	Yes
EBP-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
EBP-CL-8.2: Confirmation of Securities Held by Custodians or Trustees	Word	Yes
EBP-CL-8.3: Confirmation of Discretionary Trust	Word	Yes
EBP-CL-8.4: Confirmation of Common or Collective or Master Trusts	Word	Yes

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EBP-CL-8.5: Confirmation of Investment and/or Insurance Contract	Word	Yes
EBP-CL-8.6: Request for Certification of Information by a Bank or Similar Institution or Insurance Company Holding Assets	Word	Yes
EBP-CL-10.1: Confirmation of Loan Payable	Word	Yes
EBP-CL-10.2: Confirmation of Compensating Balances	Word	Yes
EBP-CL-10.3: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
EBP-CL-12.1: Confirmation of Benefit Payments, Distributions, or Withdrawals	Word	Yes
EBP-CL-12.2: Confirmation of Participant Data	Word	Yes
EBP-CL-12.3: Request for Service Auditor's Report	Word	Yes
EBP-CL-12.4: Letter Transmitting Audit Reports to the Plan (When the Auditor Has Not Reviewed Form 5500)	Word	Yes
EBP-CL-12.5: Drafting Form for Client Information Request Letter	Word	Yes
EBP-CL-12.6: Confirmation of Health and Welfare Benefit Plan Contract with Insurance Company or Claims Administrator	Word	Yes
EBP-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
EBP-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
EBP-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
EBP-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
EBP-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
EBP-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
EBP-CL-14.1: Request for Representations from Other Auditor Who Audits the Financial Statements of the Plan Sponsor	Word	Yes
EBP-CL-14.2: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Financial Statements of the Plan Sponsor	Word	Yes
EBP-CL-14.3: Instructions to Auditor Performing Agreed-upon Procedures at a Participating Employer in a Multiemployer Employee Benefit Plan	Word	Yes
EBP-CL-15.1: Request for Actuarial Information for Defined Benefit Retirement Plans	Word	Yes
EBP-CL-15.2: Request for Actuarial Information for Defined Benefit Health and Welfare Plans	Word	Yes
EBP-CL-15.3: Request for Actuary's Confirmation of Information Provided by Client	Word	Yes
EBP-CL-16.1: Letter to Regulator for Full-scope Audit	Word	Yes
EBP-CL-16.2: Letter to Regulator for DOL Limited-scope Audit	Word	Yes
EBP-CL-16.3: Letter Advising Client of Regulator Request for Access to Workpapers (When the Auditor Is Required by Law, Regulation, or Contract To Provide Access)	Word	Yes
EBP-CL-16.4: Letter Requesting Client Approval of Regulator Request for Access to Workpapers (When the Auditor Is Not Required by Law, Regulation, or Contract To Provide Access)	Word	Yes
EBP-APDB-0: Defined Benefit Plan Audit Programs Instructions	Word	No
EBP-APDB-1: Defined Benefit Plan Audit Program for General Planning Procedures	Word	No
EBP-APDB-1A: Other General Planning Procedures for Defined Benefit Plans	Word	No
EBP-APDB-2: Defined Benefit Plan Audit Program for General Auditing and Completion Procedures	Word	No
EBP-APDB-2A: Other General Auditing and Completion Procedures for Defined Benefit Plans	Word	No
EBP-APDB-3: Defined Benefit Plan Audit Program for Minutes, Plan Documents, Contracts, and Agreements	Word	No
EBP-APDB-4: Defined Benefit Plan Audit Program for Use of Service Organizations	Word	No
EBP-APDB-5: Defined Benefit Plan Audit Program for Contributions Received and Receivable	Word	No
EBP-APDB-5A: Other Defined Benefit Plan Audit Procedures for Contributions Received and Receivable	Word	No
EBP-APDB-6: Defined Benefit Plan Audit Program for Investments and Related Income--DOL Limited-scope Audit	Word	No
EBP-APDB-6A: Other Defined Benefit Plan Audit Procedures for Investments and Related Income--DOL Limited-scope Audit	Word	No

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EBP-APDB-7: Defined Benefit Plan Audit Program for Investments and Related Income--Full-scope Audit	Word	No
EBP-APDB-7A: Other Defined Benefit Plan Audit Procedures for Investments and Related Income--Full-scope Audit	Word	No
EBP-APDB-8: Defined Benefit Plan Audit Program for Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No
EBP-APDB-8A: Other Defined Benefit Plan Audit Procedures for Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No
EBP-APDB-9: Defined Benefit Plan Audit Program for Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No
EBP-APDB-9A: Other Defined Benefit Plan Audit Procedures for Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No
EBP-APDB-10: Defined Benefit Plan Audit Program for Participant Data and Employee Contributions	Word	No
EBP-APDB-10A: Other Defined Benefit Plan Audit Procedures for Participant Data and Employee Contributions	Word	No
EBP-APDB-11: Defined Benefit Plan Audit Program for Benefit Payments	Word	No
EBP-APDB-11A: Other Defined Benefit Plan Audit Procedures for Benefit Payments	Word	No
EBP-APDB-12: Defined Benefit Plan Audit Program for Benefit Obligations	Word	No
EBP-APDB-12A: Other Defined Benefit Plan Audit Procedures for Benefit Obligations	Word	No
EBP-APDB-13: Defined Benefit Plan Audit Program for Cash	Word	No
EBP-APDB-14: Defined Benefit Plan Audit Program for Property and Equipment Used in Operations	Word	No
EBP-APDB-14A: Other Defined Benefit Plan Audit Procedures for Property and Equipment Used in Operations	Word	No
EBP-APDB-15: Defined Benefit Plan Audit Program for Accounts Payable and Accrued Expenses	Word	No
EBP-APDB-16: Defined Benefit Plan Audit Program for Loans Payable	Word	No
EBP-APDB-17: Defined Benefit Plan Audit Program for Operating Expenses	Word	No
EBP-APDB-17A: Other Defined Benefit Plan Audit Procedures for Operating Expenses	Word	No
EBP-APDC-0: Defined Contribution Plan Audit Programs Instructions	Word	No
EBP-APDC-1: Defined Contribution Plan Audit Program for General Planning Procedures	Word	No
EBP-APDC-1A: Other General Planning Procedures for Defined Contribution Plans	Word	No
EBP-APDC-2: Defined Contribution Plan Audit Program for General Auditing and Completion Procedures	Word	No
EBP-APDC-2A: Other General Auditing and Completion Procedures for Defined Contribution Plans	Word	No
EBP-APDC-3: Defined Contribution Plan Audit Program for Minutes, Plan Documents, Contracts, and Agreements	Word	No
EBP-APDC-4: Defined Contribution Plan Audit Program for Use of Service Organizations	Word	No
EBP-APDC-5: Defined Contribution Plan Audit Program for Contributions Received and Receivable	Word	No
EBP-APDC-5A: Other Defined Contribution Plan Audit Procedures for Contributions Received and Receivable	Word	No
EBP-APDC-6: Defined Contribution Plan Audit Program for Investments and Related Income--DOL Limited-scope Audit	Word	No
EBP-APDC-6A: Other Defined Contribution Plan Audit Procedures for Investments and Related Income--DOL Limited-scope Audit	Word	No
EBP-APDC-7: Defined Contribution Plan Audit Program for Investments and Related Income--Full-scope Audit	Word	No
EBP-APDC-7A: Other Defined Contribution Plan Audit Procedures for Investments and Related Income--Full-Scope Audit	Word	No
EBP-APDC-8: Defined Contribution Plan Audit Program for Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No
EBP-APDC-8A: Other Defined Contribution Plan Audit Procedures for Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No

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EBP-APDC-9: Defined Contribution Plan Audit Program for Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No
EBP-APDC-9A: Other Defined Contribution Plan Audit Procedures for Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No
EBP-APDC-10: Defined Contribution Plan Audit Program for Participant Data and Employee Contributions	Word	No
EBP-APDC-10A: Other Defined Contribution Plan Audit Procedures for Participant Data and Employee Contributions	Word	No
EBP-APDC-11: Defined Contribution Plan Audit Program for Benefit Payments	Word	No
EBP-APDC-11A: Other Defined Contribution Plan Audit Procedures for Benefit Payments	Word	No
EBP-APDC-12: Defined Contribution Plan Audit Program for Participant Accounts (and Benefit Obligations)	Word	No
EBP-APDC-13: Defined Contribution Plan Audit Program for Cash	Word	No
EBP-APDC-14: Defined Contribution Plan Audit Program for Property and Equipment Used in Operations	Word	No
EBP-APDC-14A: Other Defined Contribution Plan Audit Procedures for Property and Equipment Used in Operations	Word	No
EBP-APDC-15: Defined Contribution Plan Audit Program for Accounts Payable and Accrued Expenses	Word	No
EBP-APDC-16: Defined Contribution Plan Audit Program for Loans Payable	Word	No
EBP-APDC-17: Defined Contribution Plan Audit Program for Operating Expenses	Word	No
EBP-APDC-17A: Other Defined Contribution Plan Audit Procedures for Operating Expenses	Word	No
EBP-APDC-18: Defined Contribution Plan Audit Program for Notes Receivable from Participants (Participant Loans)	Word	No
EBP-APHW-0: Health and Welfare Benefit Plan Audit Programs Instructions	Word	No
EBP-APHW-1: Health and Welfare Benefit Plan Audit Program for General Planning Procedures	Word	No
EBP-APHW-1A: Other General Planning Procedures for Health and Welfare Benefit Plans	Word	No
EBP-APHW-2: Health and Welfare Benefit Plan Audit Program for General Auditing and Completion Procedures	Word	No
EBP-APHW-2A: Other General Auditing and Completion Procedures for Health and Welfare Benefit Plans	Word	No
EBP-APHW-3: Health and Welfare Benefit Plan Audit Program for Minutes, Plan Documents, Contracts, and Agreements	Word	No
EBP-APHW-4: Health and Welfare Benefit Plan Audit Program for Use of Service Organizations	Word	No
EBP-APHW-5: Health and Welfare Benefit Plan Audit Program for Contributions Received and Receivable	Word	No
EBP-APHW-5A: Other Health and Welfare Benefit Plan Audit Procedures for Contributions Received and Receivable	Word	No
EBP-APHW-6: Health and Welfare Benefit Plan Audit Program for Investments and Related Income--DOL Limited-scope Audit	Word	No
EBP-APHW-6A: Other Health and Welfare Benefit Plan Audit Procedures for Investments and Related Income--DOL Limited-scope Audit	Word	No
EBP-APHW-7: Health and Welfare Benefit Plan Audit Program for Investments and Related Income--Full-scope Audit	Word	No
EBP-APHW-7A: Other Health and Welfare Benefit Plan Audit Procedures for Investments and Related Income--Full-scope Audit	Word	No
EBP-APHW-8: Health and Welfare Benefit Plan Audit Program for Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No
EBP-APHW-8A: Other Health and Welfare Benefit Plan Audit Procedures for Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No
EBP-APHW-9: Health and Welfare Benefit Plan Audit Program for Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No
EBP-APHW-9A: Other Health and Welfare Benefit Plan Audit Procedures for Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No

Template Name	Host	Shareable
EBP-APHW-10: Health and Welfare Benefit Plan Audit Program for Program for Participant Data and Employee Contributions	Word	No
EBP-APHW-10A: Other Health and Welfare Benefit Plan Audit Procedures for Participant Data and Employee Contributions	Word	No
EBP-APHW-11: Health and Welfare Benefit Plan Audit Program for Benefit Payments	Word	No
EBP-APHW-11A: Other Health and Welfare Benefit Plan Audit Procedures for Benefit Payments	Word	No
EBP-APHW-12: Health and Welfare Benefit Plan Audit Program for Benefit Obligations	Word	No
EBP-APHW-13: Health and Welfare Benefit Plan Audit Program for Cash	Word	No
EBP-APHW-14: Health and Welfare Benefit Plan Audit Program for Property and Equipment Used in Operations	Word	No
EBP-APHW-14A: Other Health and Welfare Benefit Plan Audit Procedures for Property and Equipment Used in Operations	Word	No
EBP-APHW-15: Health and Welfare Benefit Plan Audit Program for Accounts Payable and Accrued Expenses	Word	No
EBP-APHW-16: Health and Welfare Benefit Plan Audit Program for Loans Payable	Word	No
EBP-APHW-17: Health and Welfare Benefit Plan Audit Program for Operating Expenses	Word	No
EBP-APHW-17A: Other Health and Welfare Benefit Plan Audit Procedures for Operating Expenses	Word	No
EBP-APHW-18: Health and Welfare Benefit Plan Audit Program for Rebates Receivable	Word	No
EBP-CR-0: Compilation and Review Practice Aids Instructions	Word	Yes
EBP-CR-1: Engagement Acceptance and Continuance Form	Word	No
EBP-CR-2: Checklist for a Step-down Engagement (Audit to Review or Compilation/ Review to Compilation or Preparation/Compilation to Preparation)	Word	No
EBP-CR-3.1: Illustrative Engagement Letter--Compilation, Including Bookkeeping and Preparation Services	Word	Yes
EBP-CR-3.2: Illustrative Engagement Letter--Review, Including Preparation Services	Word	Yes
EBP-CR-4: Client Information Form	Word	Yes
EBP-CR-5.1: Compilation Procedures, Review, and Approval Form	Word	No
EBP-CR-5.2: Review Procedures, Review, and Approval Form	Word	No
EBP-CR-6: Trial Balance Preparation Checklist	Word	No
EBP-CR-7: Inquiry and Analytical Procedures Program	Word	No
EBP-CR-8.1: Compilation Reporting Checklist	Word	Yes
EBP-CR-8.2: Review Reporting Checklist	Word	Yes
EBP-CR-8.3: Standard Defined Benefit Retirement Plan Assuming End-of-year Benefit Information Compilation Report	Word	Yes
EBP-CR-8.4: Standard Defined Contribution Retirement Plan Compilation Report	Word	Yes
EBP-CR-8.5: Standard Defined Contribution Retirement Plan Review Report	Word	Yes
EBP-CR-9: Illustrative Representation Letter--Review Engagement	Word	Yes
EBP-CR-10: Routing Instructions for Processing Financial Statements	Word	Yes
EBP-CR-11: SMART Analytical Procedures Document	Excel	No

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Template Name	Host	Shareable
APPENDIX 2A: Engagement Independence Compliance and Nonattest Services Documentation Form--Prospective Financial Information	Word	No
APPENDIX 2B: Client Interview Sheet for Prospective Financial Information	Word	No
APPENDIX 2C: Supplemental Procedures Checklist--Preparation Assistance for Prospective Financial Information	Word	No
APPENDIX 2D: Resignation Letter--Drafting Form	Word	No
APPENDIX 2E: Accounting and Engagement Issues	Word	No
APPENDIX 3A: Presentation and Disclosure Checklist--Prospective Financial Information	Word	No

Template Name	Host	Shareable
APPENDIX 4A: Preparation Procedures, Review, and Approval Checklist--Prospective Financial Information	Word	Yes
APPENDIX 4B: Preparation Engagement Acceptance and Continuance Form--Prospective Financial Information	Word	Yes
APPENDIX 4C: Client Information and Planning Form--Preparation Engagements	Word	Yes
APPENDIX 4D-1: Engagement Letter--Preparation of a Forecast	Word	Yes
APPENDIX 4D-2: Engagement Letter--Preparation of a Projection	Word	Yes
APPENDIX 5A: Compilation Procedures, Review, and Approval Checklist--Prospective Financial Information	Word	No
APPENDIX 5B: Compilation Engagement Acceptance and Continuance Form--Prospective Financial Information	Word	No
APPENDIX 5C: Client Information and Planning Form--Compilation Engagements	Word	No
APPENDIX 5D-1: Engagement Letter--Compilation of a Forecast	Word	No
APPENDIX 5D-2: Engagement Letter--Compilation of a Projection	Word	No
APPENDIX 5E-1: Standard Report--Compilation of a Forecast (Report Drafting Illustration)	Word	No
APPENDIX 5E-2: Compilation--Forecasts of Multiple Periods	Word	No
APPENDIX 5E-3: Compilation--Forecast Shown as a Range	Word	No
APPENDIX 5E-4: Compilation--Forecast for One Period Shown as a Single Point and Another Period Shown as a Range	Word	No
APPENDIX 5E-5: Compilation--Forecast with Substantially All Disclosures Omitted	Word	No
APPENDIX 5E-6: Compilation--Forecast That Departs from AICPA Presentation Guidelines	Word	No
APPENDIX 5E-7: Compilation--Forecast Includes Supplementary Information	Word	No
APPENDIX 5E-8: Compilation--Forecast Prepared using a Special Purpose Framework (Tax Basis)	Word	No
APPENDIX 5E-9: Standard Report--Compilation of a Projection (Report Drafting Illustration)	Word	No
APPENDIX 5E-10: Compilation--Projection Shown as a Range	Word	No
APPENDIX 5E-11: Compilation--Projection Prepared using a Special Purpose Framework (Modified Cash Basis)	Word	No
APPENDIX 6A: Agreed-upon Procedures Checklist--Prospective Financial Information	Word	No
APPENDIX 6B: Agreed-upon Procedures Engagement Acceptance and Continuance Form--Prospective Financial Information	Word	No
APPENDIX 6C: Client Information and Planning Form--Agreed-upon Procedures Engagements	Word	No
APPENDIX 6D-1: Engagement Letter--Applying Agreed-upon Procedures to a Forecast	Word	Yes
APPENDIX 6D-2: Engagement Letter--Applying Agreed-upon Procedures to a Projection	Word	Yes
APPENDIX 6D-3: Engagement Letter Supplement	Word	Yes
APPENDIX 6E-1: Responsible Party Representation Letter--Applying Agreed-upon Procedures to a Forecast	Word	No
APPENDIX 6E-2: Responsible Party Representation Letter--Applying Agreed-upon Procedures to a Projection	Word	No
APPENDIX 6E-3: Client Representation Letter--Client Is Not the Responsible Party	Word	No
APPENDIX 6F-1: Standard Report--Applying Agreed-upon Procedures to a Forecast (Report Drafting Illustration)	Word	No
APPENDIX 6F-2: Standard Report--Applying Agreed-upon Procedures to a Projection (Report Drafting Illustration)	Word	No
APPENDIX 6G: Request for Specified Party's Agreement and Acknowledgment of Responsibility for the Sufficiency of Procedures	Word	No
APPENDIX 6H: Findings Summary Form--Agreed-upon Procedures Engagements	Word	No
APPENDIX 6I: Supervision, Review, and Approval Form--Agreed-upon Procedures Engagements	Word	No
APPENDIX 7A: Examination Procedures Checklist--Prospective Financial Information	Word	No
APPENDIX 7B: Examination Engagement Acceptance and Continuance Form--Prospective Financial Information	Word	No
APPENDIX 7C-1: Illustrative Engagement Letter--Examination of a Forecast	Word	Yes
APPENDIX 7C-2: Illustrative Engagement Letter--Examination of a Projection	Word	Yes

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APPENDIX 7D: Understanding the Prospective Financial Information and the Engagement, including Internal Control	Word	Yes
APPENDIX 7E: Risk Assessment Summary Form--Prospective Financial Information	Word	Yes
APPENDIX 7F-1: Responsible Party Representation Letter--Examination of Forecast	Word	Yes
APPENDIX 7F-2: Responsible Party Representation Letter--Examination of Projection	Word	Yes
APPENDIX 7F-3: Client Representation Letter--Examination (Client is Not the Responsible Party)	Word	Yes
APPENDIX 7G-1: Standard Report--Examination of a Forecast	Word	No
APPENDIX 7G-2: Qualified Report--Forecast Departs from AICPA Presentation Guidelines by Not Disclosing Significant Accounting Policies	Word	No
APPENDIX 7G-3: Adverse Report--One or More Assumptions Are Not Suitably Supported and Do Not Provide a Reasonable Basis for the Forecast	Word	No
APPENDIX 7G-4: Disclaimer of Opinion on a Forecast	Word	No
APPENDIX 7G-5: Standard Report--Examination of a Projection	Word	No
APPENDIX 7H: Tests of Controls Form--Prospective Financial Information	Word	No
APPENDIX 7I: Attestation Supervision, Review, and Approval Form--Examination Engagement	Word	No
APPENDIX 8A-1: Compilation of a Forecast--Partial Presentation Illustrative Report	Word	No
APPENDIX 8A-2: Compilation of a Projection--Partial Presentation Illustrative Report	Word	No
APPENDIX 8A-3: Examination of a Forecast--Partial Presentation Illustrative Report	Word	No
APPENDIX 8A-4: Examination of a Projection--Partial Presentation Illustrative Report	Word	No
APPENDIX 8B-1: Comparative Presentation--Compilation of a Forecast; Compilation of Historical Financial Statements	Word	No
APPENDIX 8B-2: Comparative Presentation--Compilation of a Projection; Review of Historical Financial Statements	Word	No
APPENDIX 9A: Supplemental Procedures Checklist--Prospective Financial Information for a Start-up Company	Word	No

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APPENDIX 2A: Engagement Acceptance and Continuance Form--Preparation of Financial Statements (AR-C 70)	Word	No
APPENDIX 2B: Client Information Form	Word	No
APPENDIX 2C: Financial Statement Preparation Procedures, Review, and Approval Form	Word	No
APPENDIX 2D: Financial Statement Preparation Procedures, Review, and Approval Form for Recurring Interim Engagements	Word	No
APPENDIX 2E: Illustrative Engagement Letter--Preparation of GAAP Basis Financial Statements	Word	Yes
APPENDIX 2F: Illustrative Engagement Letter--Preparation of Tax Basis Financial Statements	Word	Yes
APPENDIX 2G: Illustrative Engagement Letter--Preparation of Cash Basis Financial Statements with Substantially All Disclosures Omitted	Word	Yes
APPENDIX 2H: Illustrative Engagement Letter--Preparation of GAAP Basis Financial Statements with Bookkeeping and Tax Services	Word	Yes
APPENDIX 2I: Illustrative Engagement Letter--Preparation of Cash Basis Financial Statements for a Nonprofit Organization	Word	Yes
APPENDIX 2J: Illustrative Engagement Letter--Preparation of GAAP Basis Financial Statements for an Estate or Trust	Word	Yes
APPENDIX 2K: Illustrative Engagement Letter--Preparation of Tax Basis Financial Statements with Bookkeeping and Tax Services	Word	Yes
APPENDIX 2L: Illustrative Engagement Letter--Preparation of Monthly GAAP Basis Financial Statements	Word	Yes

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APPENDIX 2M: Routing Instructions for Processing Financial Statements	Word	No
APPENDIX 2N: Trial Balance Preparation Checklist	Word	No
APPENDIX 2O: Accounting and Engagement Issues	Word	No
APPENDIX 2P: Disclaimer	Word	Yes

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Template Name	Host	Shareable
APPENDIX 1A-1: Standard Report--GAAP Basis Financial Statements of a Corporation for a Single Year (Report Drafting Illustration)	Word	No
APPENDIX 1A-2: Interim Period (Report Drafting Illustration)	Word	No
APPENDIX 1A-3: Initial Accounting Period of Less Than 12 Months (Report Drafting Illustration)	Word	No
APPENDIX 1A-4: Dual-dated Report (Report Drafting Illustration)	Word	No
APPENDIX 1A-5: Balance Sheet Only (Report Drafting Illustration)	Word	No
APPENDIX 1A-6: Balance Sheet Only, Initial Accounting Period (Report Drafting Illustration)	Word	No
APPENDIX 1A-7: Statement of Income and Retained Earnings Only (Report Drafting Illustration)	Word	No
APPENDIX 1A-8: Financial Statements Prepared in Accordance with GAAP and Audited in Accordance with Both U.S. GAAS and International Standards on Auditing (ISAs) (Report Drafting Illustration)	Word	No
APPENDIX 1A-9: Audit of Entity Not within the Jurisdiction of the PCAOB Conducted in Accordance with GAAS and PCAOB Standards (Report Drafting Illustration)	Word	No
APPENDIX 1B-1: Reporting Guidance Checklist	Word	No
APPENDIX 1B-2: Audit Reporting Checklist	Word	No
APPENDIX 3A-1: GAAP Measurement Departures (Report Drafting Illustration)	Word	No
APPENDIX 3A-2: Qualified Opinion--Leases Not Capitalized	Word	No
APPENDIX 3A-3: Qualified Opinion--Property Carried at Appraisal Value	Word	No
APPENDIX 3A-4: Qualified Opinion--Property and Equipment Not Valued in Accordance with GAAP; Quantification of the Effects of the Misstatements Is Not Practicable	Word	No
APPENDIX 3A-5: Qualified Opinion--Lack of Depreciation; Quantification of the Effects of the Misstatement Is Not Practicable	Word	No
APPENDIX 3A-6: Qualified Opinion--Failure to Provide for Loss from Lawsuit	Word	No
APPENDIX 3A-7: Qualified Opinion--Prior-year Loss Recognized in Current Year	Word	No
APPENDIX 3A-8: Qualified Opinion--Depreciation Computed Using Modified Accelerated Cost Recovery System (MACRS) Guidelines	Word	No
APPENDIX 3A-9: Qualified Opinion--Manufacturing Overhead Excluded from Inventory	Word	No
APPENDIX 3A-10: Qualified Opinion--Improper Amortization of Intangible Development Cost; Quantification of the Effects of the Misstatement Is Not Practicable	Word	No
APPENDIX 3A-11: Qualified Opinion--Failure to Use Equity Accounting	Word	No
APPENDIX 3A-12: Qualified Opinion--Majority-owned Subsidiaries Not Consolidated	Word	No
APPENDIX 3A-13: Qualified Opinion--Omission of Deferred Taxes on Tax Return Depreciation in Excess of Financial Statement Depreciation	Word	No
APPENDIX 3A-14: Qualified Opinion--Deferred Income Taxes Not Segregated between Current and Long-term	Word	No
APPENDIX 3A-15: Qualified Opinion--Decline in Value of Equity Securities Incorrectly Reported	Word	No
APPENDIX 3A-16: Qualified Opinion--Current Liability Incorrectly Shown as Long-term	Word	No
APPENDIX 3A-17: Qualified Opinion--Settlement of a Lawsuit Incorrectly Presented Net of Tax after Income from Operations	Word	No
APPENDIX 3A-18: Qualified Opinion--Capitalization of Start-up Costs	Word	No
APPENDIX 3A-19: Qualified Opinion--Percentage-of-completion Method Should Have Been Used; Quantification of the Effects of the Misstatement Is Not Practicable	Word	No

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APPENDIX 3A-20: Qualified Opinion--Equity Investment on the Tax Basis; Quantification of the Effects of the Misstatement Is Not Practicable	Word	No
APPENDIX 3A-21: Qualified Opinion--Improper Recording of Subscription Revenues	Word	No
APPENDIX 3A-22: Qualified Opinion--Failure to Accrue Compensated Absences	Word	No
APPENDIX 3A-23: Qualified Opinion--Improper Determination of Pension Cost; Quantification of the Effects of the Misstatement Is Not Practicable	Word	No
APPENDIX 3A-24: Qualified Opinion--Incorrect Valuation of Inventory; Quantification of the Effects of the Misstatement Is Not Practicable	Word	No
APPENDIX 3A-25: Qualified Opinion--Failure to Recognize Fair Value of Guarantee; Quantification of the Effects of the Misstatement Is Not Practicable	Word	No
APPENDIX 3A-26: Qualified Opinion--Variable Interest Entity Not Consolidated	Word	No
APPENDIX 3B-1: GAAP Disclosure Omissions (Report Drafting Illustration)	Word	No
APPENDIX 3B-2: Qualified Opinion--Failure to Disclose Future Commitments under Long-term Operating Leases	Word	No
APPENDIX 3B-3: Qualified Opinion--Failure to Disclose Restrictions in Debt Agreement	Word	No
APPENDIX 3B-4: Qualified Opinion--Failure to Present a Statement of Cash Flows (Report Drafting Illustration)	Word	No
APPENDIX 3B-5: Qualified Opinion--Failure to Present Comprehensive Income and Its Components (Report Drafting Illustration)	Word	No
APPENDIX 3B-6: Qualified Opinion--Failure to Disclose Related Party Transactions	Word	No
APPENDIX 3B-7: Qualified Opinion--Misrepresentation Concerning Related Party Transactions	Word	No
APPENDIX 3B-8: Qualified Opinion--Failure to Disclose Information about Financial Instruments with Concentrations of Credit Risk	Word	No
APPENDIX 3B-9: Qualified Opinion--Failure to Disclose Required Fair Value Information of Financial Instruments	Word	No
APPENDIX 3B-10: Qualified Opinion--Failure to Disclose Concentration in Volume of Business Transacted with a Customer	Word	No
APPENDIX 3B-11: Qualified Opinion--Failure to Disclose Maximum Exposure to Loss for a Significant Interest in a Variable Interest Entity	Word	No
APPENDIX 3C-1: Adverse Opinion--GAAP Measurement Departure (Report Drafting Illustration)	Word	No
APPENDIX 3C-2: Adverse Opinion--Failure to Use Liquidation Basis of Accounting	Word	No
APPENDIX 3C-3: Adverse Opinion--GAAP Disclosure Omission (Report Drafting Illustration)	Word	No
APPENDIX 3C-4: Adverse Opinion--Failure to Disclose Concentration in Volume of Business Transacted with a Customer	Word	No
APPENDIX 3C-5: Adverse Opinion--Misleading Representation about a Related Party Transaction	Word	No
APPENDIX 4A-1: Report Qualified Because of a Scope Limitation (Report Drafting Illustration)	Word	No
APPENDIX 4A-2: Failure to Confirm Receivables (Not Imposed by Client)	Word	No
APPENDIX 4A-3: Inventory Not Observed-Qualified Opinion	Word	No
APPENDIX 4A-4: Initial Audit-Beginning Inventory Not Observed	Word	No
APPENDIX 4A-5: Completeness of Revenue Not Substantiated	Word	No
APPENDIX 4A-6: Management Representations Not Obtained-Qualified Opinion	Word	No
APPENDIX 4A-7: Lawyer's Letter Not Obtained-Qualified Opinion	Word	No
APPENDIX 4A-8: Inadequate Accounting Records-Qualified Opinion	Word	No
APPENDIX 4A-9: Inadequate Support for Inventory Pricing	Word	No
APPENDIX 4B-1: Disclaimer of Opinion because of a Scope Limitation (Report Drafting Illustration)	Word	No
APPENDIX 4B-2: Failure to Confirm Receivables (Imposed by Client)	Word	No
APPENDIX 4B-3: Inventory Not Observed-Disclaimer of Opinion	Word	No
APPENDIX 4B-4: Beginning Inventory Not Observed--Opinion on Balance Sheet and Disclaimer on the Other Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 4B-5: Completeness of Cash Sales and Purchases Not Substantiated	Word	No

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APPENDIX 4B-6: Management Representations Not Obtained-Disclaimer of Opinion	Word	No
APPENDIX 4B-7: Lawyer's Letter Not Obtained-Disclaimer of Opinion	Word	No
APPENDIX 4B-8: Inadequate Accounting Records-Disclaimer of Opinion	Word	No
APPENDIX 4B-9: Initial Audit--Beginning Balance Sheet Not Audited	Word	No
APPENDIX 4B-10: Comparative Report--Unmodified Opinion on Current Year; Unmodified Opinion on Prior Year Balance Sheet and Disclaimer of Opinion on the Prior Year Statements of Income, Retained Earnings, and Cash Flows	Word	No
APPENDIX 4B-11: Allowance for Loan Losses and Income Tax Accounts Not Audited (Imposed by Client)	Word	No
APPENDIX 4B-12: Inability to Obtain Audit Evidence Relating to Income Tax Accruals (Imposed by Client)	Word	No
APPENDIX 4B-13: Accounting Records Destroyed by Fire, Flood, or a Natural Disaster	Word	No
APPENDIX 4B-14: Inability to Obtain Audit Evidence Relating to Uncertain Tax Benefits (Imposed by Client)	Word	No
APPENDIX 5A-1: Initial Audit--Scope Limitation because of Inadequate Accounting Records; Disclaimer of Opinion on Results of Operations and Cash Flows and on Consistency (Report Drafting Illustration)	Word	No
APPENDIX 5A-2: Initial Audit--Client-imposed Scope Limitation; Disclaimer of Opinion on Consistency (Report Drafting Illustration)	Word	No
APPENDIX 5A-3: Initial Audit--Balance Sheet Only; Client-imposed Scope Limitation; Disclaimer of Opinion on Consistency (Report Drafting Illustration)	Word	No
APPENDIX 5A-4: Auditor's Report on Comparative Financial Statements That Reflect a Change from Generally Accepted Accounting Principles to the Cash Basis of Accounting in Current Year (Prior Year Adjusted Retrospectively) (Report Drafting Illustration)	Word	No
APPENDIX 5A-5: Prior-year Accounting Records on a Comprehensive Basis of Accounting Other Than Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 5A-6: Auditor's Report on the Financial Statements of a Single Period; Change in Accounting Principle (Report Drafting Illustration)	Word	No
APPENDIX 5A-7: Auditor's Report When Management Has Not Provided Reasonable Justification That a Change in Accounting Principle is Preferable (Report Drafting Illustration)	Word	No
APPENDIX 5A-8: Qualified Opinion When the Effect of a Change in Accounting Principle Is Incorrectly Reported (Report Drafting Illustration)	Word	No
APPENDIX 5A-9: Adverse Opinion When the Effect of a Change in Accounting Principle Is Incorrectly Reported (Report Drafting Illustration)	Word	No
APPENDIX 5A-10: Qualified Opinion When a Newly Adopted Principle Is Not in Conformity with Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 5A-11: Adverse Opinion When a Newly Adopted Principle Is Not in Conformity with Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 5A-12: Auditor's Report on the Financial Statements of a Single Period That Include the Correction of an Error (Report Drafting Illustration)	Word	No
APPENDIX 5A-13: Auditor's Report on Comparative Financial Statements That Include the Correction of an Error	Word	No
APPENDIX 5A-14: Auditor's Report on Comparative Financial Statements That Include the Correction of an Error Involving Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 6A-1: Report with Emphasis-of-matter Paragraph because of a Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 6A-2: Going Concern--Capital Deficiency	Word	No
APPENDIX 6A-3: Going Concern--Default of Credit Agreement	Word	No
APPENDIX 6A-4: Going Concern--Significant Operating Loss	Word	No
APPENDIX 6A-5: Going Concern--Default of Loan Agreements	Word	No
APPENDIX 6A-6: Going Concern--Bankruptcy Reorganization	Word	No
APPENDIX 6B-1: Disclaimer of Opinion because of an Uncertainty Other Than a Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 6B-2: Disclaimer of Opinion because of a Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 6B-3: Disclaimer of Opinion because of a Going Concern Uncertainty--Default of	Word	No

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Credit Agreement and Net Loss		
APPENDIX 7A-1: Emphasis of Matter (Report Drafting Illustration)	Word	No
APPENDIX 7A-2: Other Matter (Report Drafting Illustration)	Word	No
APPENDIX 7A-3: Emphasis of Matter--Related Party Transactions	Word	No
APPENDIX 7A-4: Emphasis of Matter--Concentration in Volume of Business Transacted with a Supplier	Word	No
APPENDIX 7A-5: Emphasis of Matter--Subsequent Events	Word	No
APPENDIX 7A-6: Emphasis of Matter--Accounting Standard Prior to Its Effective Date	Word	No
APPENDIX 7A-7: Emphasis of Matter--Uncertainty Other Than a Going Concern Uncertainty	Word	No
APPENDIX 7A-8: Emphasis of Matter--Entity Is Part of an Affiliated Group	Word	No
APPENDIX 7A-9: Limited Reporting Engagement--Opinion on Balance Sheet, Disclaimer on Other Basic Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 7A-10: Limited Reporting Engagement--Auditors Have Not Obtained Sufficient Appropriate Audit Evidence about Consistency of Application of Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 7A-11: Qualified Opinion because of a Departure from GAAP with an Emphasis-of-Matter Paragraph because of a Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 7A-12: Qualified Opinion because of a Departure from GAAP with an Emphasis-of-Matter Paragraph because of a Going Concern Uncertainty	Word	No
APPENDIX 7A-13: Qualified Opinion because of a Departure from GAAP with an Emphasis-of-Matter Paragraph because of a Change in Accounting Principle (Report Drafting Illustration)	Word	No
APPENDIX 7A-14: Emphasis-of-Matter because of a Going Concern Uncertainty and a Change in Accounting Principle (Report Drafting Illustration)	Word	No
APPENDIX 7A-15: Qualified Opinion because of a Scope Limitation with an Emphasis-of-Matter Paragraph because of a Going Concern Uncertainty	Word	No
APPENDIX 7A-16: Qualified Opinion because of a Departure from GAAP and a Scope Limitation	Word	No
APPENDIX 7A-17: Standard Compilation Report (Report Drafting Illustration)	Word	No
APPENDIX 7A-18: Standard Review Report (Report Drafting Illustration)	Word	No
APPENDIX 7A-19: Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) as Issued by the International Accounting Standards Board (IASB) and Audited in Accordance with GAAS (Report Drafting Illustration)	Word	No
APPENDIX 7A-20: Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) and Audited in Accordance with Both GAAS and International Standards on auditing (ISAs) (Report Drafting Illustration)	Word	No
APPENDIX 7A-21: Financial Statements Prepared in Accordance with Accounting Principles of Another Country--U.S.-style Modified Report (Report Drafting Illustration)	Word	No
APPENDIX 7A-22: Financial Statements Prepared in Accordance with Accounting Principles of Another Country also Intended for Use in the United States--U.S. Standard Report with Emphasis-of-Matter Paragraph (Report Drafting Illustration)	Word	No
APPENDIX 7B-1: Report on a Review of Interim Financial Information (Report Drafting Illustration)	Word	No
APPENDIX 7B-2: Report on a Review of Comparative Interim Financial Information	Word	No
APPENDIX 7B-3: Report on a Review of Interim Financial Information When the Prior Period Was Reviewed by a Predecessor (Report Drafting Illustration)	Word	No
APPENDIX 7B-4: Report on a Review of Interim Financial Information--GAAP Measurement Departure (Report Drafting Illustration)	Word	No
APPENDIX 7B-5: Report on a Review of Interim Financial Information--GAAP Disclosure Departure (Report Drafting Illustration)	Word	No
APPENDIX 7B-6: Report on a Review of Interim Financial Information--Going Concern (Report Drafting Illustration)	Word	No
APPENDIX 7B-7: Report on a Review of Interim Financial Information--Reference to Report of Component Auditor	Word	No
APPENDIX 8A-1: Standard Report on Comparative Financial Statements (Report Drafting Illustration)	Word	No

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APPENDIX 8A-2: Unmodified Opinion on Prior Year; Opinion Qualified on Current Year because of a Departure from Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 8A-3: Unmodified Opinion on Prior Year; Adverse Opinion on Current Year because of a Departure from Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 8A-4: Unmodified Opinion on Prior Year; Opinion Qualified on Current Year for a Scope Limitation (Report Drafting Illustration)	Word	No
APPENDIX 8A-5: Unmodified Opinion on Both Years; Emphasis-of-Matter in Current Year because of a Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 8A-6: Unmodified Opinions on Both Years; Emphasis-of-Matter in Current Year because of a Going Concern Uncertainty	Word	No
APPENDIX 8A-7: EOM in Prior Yr because of a Going Concern Uncertainty; EOM in Current Yr because of the Same Uncertainty and Qualified for a Departure from GAAP(Report Drafting Illustration)	Word	No
APPENDIX 8A-8: EOM in Prior Yr because of a Going Concern Uncertainty; EOM in Current Yr because of the Same Uncertainty and Qualified for a Scope Limitation(Report Drafting Illustration)	Word	No
APPENDIX 8A-9: Qualified Opinion on Prior Year because of a Scope Limitation; Unmodified Opinion on Current Year (Report Drafting Illustration)	Word	No
APPENDIX 8A-10: Qualified Opinion on Prior Year because of a Scope Limitation; Qualified Opinion on Current Year because of a Departure from Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 8A-11: Qualified Opinion on Prior Year because of a Scope Limitation; Unmodified Opinion on Current Year Balance Sheet and Qualified Opinion on Other Current Year Statements because of Prior Year's Scope Limitation (Rpt Drafting Illustration)	Word	No
APPENDIX 8A-12: Qualified Opinion on Prior Year because of a Scope Limitation (Inventory Not Observed); Unmodified Opinion on Current Year Balance Sheet and Qualified Opinion on Other Current Year Statements because of Prior Year's Scope Limitation	Word	No
APPENDIX 8A-13: Disclaimer of Opinion on Prior Year because of a Scope Limitation; Qualified Opinion on Current Year because of a Departure from Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 8A-14: Opinion Qualified for Both Years because of a Departure from Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 8A-15: Unmodified Opinion on Current Year; Updated Opinion on Prior Year Reflecting Correction of a GAAP Departure (Report Drafting Illustration)	Word	No
APPENDIX 8A-16: Unmodified Opinion on Prior Year; Disclaimer of Opinion on Current Year because of a Scope Limitation (Report Drafting Illustration)	Word	No
APPENDIX 8B-1: Audited Comparative Financial Statements; Reference to Predecessor Auditors' Unmodified Opinion (Report Drafting Illustration)	Word	No
APPENDIX 8B-2: Audited Comparative Financial Statements; Reference to Predecessor Auditors' Qualified Opinion because of a GAAP Departure That Continues in the Current Period (Report Drafting Illustration)	Word	No
APPENDIX 8B-3: Audited Comparative Financial Statements; Reference to Predecessor Auditors' Opinion EOM because of a Going Concern Uncertainty That Continues in the Current Period (Report Drafting Illustration)	Word	No
APPENDIX 8B-4: Audited Comparative Financial Statements; Predecessor Auditor Reported on Prior-period Financial Statements before Restatement (Report Drafting Illustration)	Word	No
APPENDIX 8B-5: Audited Comparative Financial Statements; Predecessor Auditor Reported on Prior-period Financial Statements before Retrospective Adjustment for Change in Accounting Principle (Report Drafting Illustration)	Word	No
APPENDIX 8B-6: Audited Comparative Financial Statements; Reference to Predecessor Auditors' Unmodified Opinion (Predecessors' Practice Merged with Successor Auditors')	Word	No
APPENDIX 8B-7: Report on Comparative Consolidated Financial Statements and Supplementary Information When Predecessor Auditors Have Audited the Prior-period Financial Statements and Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 8C-1: Current Period Audited; Prior Period Reviewed--Reference to Service	Word	No

Template Name	Host	Shareable
Performed in Prior Period (Report Drafting Illustration)		
APPENDIX 8C-2: Current Period Audited; Prior Period Compiled--Reference to Service Performed in Prior Period (Report Drafting Illustration)	Word	No
APPENDIX 8C-3: Current Period Audited; Prior Period Reviewed--Financial Statements Prepared on Income Tax Basis	Word	No
APPENDIX 8C-4: Current Period Audited; Prior Period Compiled--Reference to Prior-period Financial Statements with a Changed Reference to a Departure from Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 8C-5: Current Period Audited; Prior Period Reviewed--Reference to Prior-period Financial Statements with a Changed Reference to a Departure from Generally Accepted Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 8C-6: Current Period Audited; Prior Period Compiled--Reference to Prior-period Financial Statements Adjusted Retrospectively to Apply Change in Accounting Principle(Report Drafting Illustration)	Word	No
APPENDIX 8C-7: Current Period Audited; Prior Period Reviewed--Reference to Prior-period Financial Statements Adjusted Retrospectively to Apply Change in Accounting Principle(Report Drafting Illustration)	Word	No
APPENDIX 9A-1: Consolidated Financial Statements--Comparative Periods (Report Drafting Illustration)	Word	No
APPENDIX 9A-2: Consolidated Financial Statements--Single Period (Report Drafting Illustration)	Word	No
APPENDIX 9A-3: Combined Financial Statements--Comparative Periods (Report Drafting Illustration)	Word	No
APPENDIX 9A-4: Combined Financial Statements--Single Period (Report Drafting Illustration)	Word	No
APPENDIX 9A-5: Consolidated Financial Statements--Change in the Reporting Entity Not Resulting from a Transaction or Event (Report Drafting Illustration)	Word	No
APPENDIX 9B-1: Standard Report on Supplementary Consolidating Information--Separate Report (Alternative I) (Report Drafting Illustration)	Word	No
APPENDIX 9B-2: Standard Report on Supplementary Consolidating Information Including a Disclaimer of Opinion on the Consolidating Information--Separate Report (Alternative II) (Report Drafting Illustration)	Word	No
APPENDIX 9B-3: Combined Report on Consolidated Financial Statements and Supplementary Consolidating Information--Additional Paragraph in the Auditor's Report on the Basic Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 9C-1: Consolidating Financial Statements--Comparative Periods (Report Drafting Illustration)	Word	No
APPENDIX 9C-2: Consolidating Financial Statements--Single Period (Report Drafting Illustration)	Word	No
APPENDIX 9C-3: Consolidating Financial Statements--GAAP Departure Affecting a Subsidiary But Not Material to the Consolidated Financial Statements	Word	No
APPENDIX 9C-4: Consolidating Financial Statements--GAAP Departure Affecting Both a Subsidiary's and the Consolidated Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 9C-5: Consolidating Financial Statements--Inconsistent Application of Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 9C-6: Consolidating Financial Statements--Scope Limitation Affecting a Subsidiary But Not the Consolidated Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 9C-7: Consolidating Financial Statements--Scope Limitation Affecting Both a Subsidiary's and the Consolidated Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 9C-8: Consolidating Financial Statements--Certain Subsidiaries Compiled (Report Drafting Illustration)	Word	No
APPENDIX 9C-9: Consolidating Financial Statements for Current Period; Consolidated Amounts Only for Prior Period	Word	No
APPENDIX 10A-1: Report on Comparative Consolidated Financial Statements When Component Auditors Have Audited Subsidiaries for All Years Presented (Report Drafting Illustration)	Word	No
APPENDIX 10A-2: Report on Comparative Consolidated Financial Statements and Supplementary Information When Component Auditors Have Audited the Financial	Word	No

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Statements and Additional Information of a Subsidiary for All Years Presented(Report Drafting Illust)		
APPENDIX 10A-3: Separate Report on Supp Information Presented with Consolidated Fin. Statements When Component Auditors Have Audited the Fin. Statements and Supp Information of a Subsidiary for All Years Presented (Report Drafting Illustration)	Word	No
APPENDIX 10A-4: Report on Single-period Consolidated Financial Statements When Component Auditors Have Audited a Subsidiary (Report Drafting Illustration)	Word	No
APPENDIX 10A-5: Report on Consolidated Financial Statements for Comparative Periods When Component Auditors Have Audited a Subsidiary for Only One Period (Report Drafting Illustration)	Word	No
APPENDIX 10A-6: Separate Report on Single-period Consolidating Financial Statements Presented as Supplementary Information When Component Auditors Have Audited a Subsidiary (Report Drafting Illustration)	Word	No
APPENDIX 10A-7: Consolidating Financial Statements Presented as Basic Financial Statements--a Material Subsidiary Audited by Component Auditors (Report Drafting Illustration)	Word	No
APPENDIX 10A-8: Consolidating Financial Statements Presented as Basic Financial Statements--an Immaterial Subsidiary Audited by Component Auditors (Report Drafting Illustration)	Word	No
APPENDIX 10A-9: Qualified Report Caused by the Component Auditors' Qualification for a GAAP Departure by a Subsidiary (Report Drafting Illustration)	Word	No
APPENDIX 10A-10: Qualified Report Caused by the Component Auditors' Qualification for a Scope Limitation (Report Drafting Illustration)	Word	No
APPENDIX 10A-11: Report with Emphasis of Matter Because the Component Auditor's Report Included an Emphasis-of-matter Paragraph for a Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 10A-12: Report with Emphasis of Matter Because the Component Auditor's Report Included an Emphasis-of-matter Paragraph for a Change in Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 10A-13: Report When Component Auditor's Report Is Qualified for a GAAP Departure That Is Not Material to the Consolidated Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 10A-14: Qualified Report When Group Auditors Are Unable to Satisfy Themselves about the Adequacy of the Component Auditors' Audit or Independence (Report Drafting Illustration)	Word	No
APPENDIX 10A-15: Disclaimer of Opinion When Group Auditors Are Unable to Satisfy Themselves about the Adequacy of the Component Auditors' Audit or Independence (Report Drafting Illustration)	Word	No
APPENDIX 10A-16: Report When the Component Auditors Have Audited the Financial Statements of an Investee Accounted for by the Equity Method (Report Drafting Illustration)	Word	No
APPENDIX 10A-17: Qualified Report When Component Auditors Have Audited the Financial Statement of an Investee Accounted for by the Equity Method (Report Drafting Illustration)	Word	No
APPENDIX 10A-18: Report on Consolidated Financial Statements When Component Auditors Have Audited a Subsidiary--Comparative Balance Sheets for Two Years and Statements of Income and Cash Flows for Three Years (Report Drafting Illustration)	Word	No
APPENDIX 11A-1: Unmodified Opinion on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 11A-2: Unmodified Opinion on Supplementary Information--Other-matter Paragraph of Auditor's Standard Report (Report Drafting Illustration)	Word	No
APPENDIX 11A-3: Unmodified Opinion on Supplementary Information--Other-matter Paragraph of Auditor's Standard Report When Only One Financial Statement Is Presented (Report Drafting Illustration)	Word	No
APPENDIX 11A-4: Disclaimer of Opinion on All Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 11A-5: Disclaimer of Opinion on Part of the Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 11A-6: Disclaimer of Opinion on Nonaccounting Data--Separate Report (Report	Word	No

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Drafting Illustration)		
APPENDIX 11A-7: Unmodified Opinion on Supplementary Accounting Information But Disclaimer on Nonaccounting Data--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 11A-8: Unmodified Opinion on Supplementary Information When Information Is Presented for Some Periods for Which Basic Financial Statements Are Not Presented--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 11A-9: Qualified Report on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 11A-10: Auditor's Report on Financial Statements That Contain Audited Voluntary Fair Value Information When Such Information Does Not Constitute a Complete Balance Sheet (Report Drafting Illustration)	Word	No
APPENDIX 11A-11: Auditor's Report on Financial Statements That Contain Unaudited Voluntary Fair Value Information (Report Drafting Illustration)	Word	No
APPENDIX 11B-1: Auditor's Report When Other Information in a Document Containing Audited Financial Statements Is Inconsistent with the Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 11B-2: Auditor Requested to Report on Other Information in a Document Containing Audited Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 11B-3: Qualified Report on Other Information in a Document Containing Audited Financial Statements When Auditor Is Requested to Report (Report Drafting Illustration)	Word	No
APPENDIX 12A-1: Partnership--Income Tax Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-2: Partnership--Accounting Treatment Required by the Partnership Agreement (Report Drafting Illustration)	Word	No
APPENDIX 12A-3: S Corporation--GAAP Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-4: S Corporation--Income Tax Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-5: Limited Liability Company--GAAP Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-6: Limited Liability Company--Income Tax Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-7: Proprietorship--GAAP Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-8: Proprietorship--Cash Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-9: Personal Financial Statements--Standard Report (Report Drafting Illustration)	Word	No
APPENDIX 12A-10: Personal Financial Statements--Income Tax Basis (Report Drafting Illustration)	Word	No
APPENDIX 12A-11: Personal Financial Statements--GAAP Departure (Inappropriate Valuation Method) (Report Drafting Illustration)	Word	No
APPENDIX 12A-12: Personal Financial Statements--GAAP Departure (Unjustified Change in Valuation Method) (Report Drafting Illustration)	Word	No
APPENDIX 12A-13: Personal Financial Statements--Disclaimer of Opinion because of a Scope Limitation (Inadequate Accounting Records) (Report Drafting Illustration)	Word	No
APPENDIX 12A-14: Personal Financial Statements--Statement of Financial Condition Only (Report Drafting Illustration)	Word	No
APPENDIX 12A-15: Pension or Profit Sharing Plan--Standard Report; Defined Benefit Plan (Year-end Benefit Information Date) (Report Drafting Illustration)	Word	No
APPENDIX 12A-16: Pension or Profit Sharing Plan--Standard Report; Defined Contribution Plan (Report Drafting Illustration)	Word	No
APPENDIX 12A-17: Nonprofit Organization Other Than a Voluntary Health and Welfare Organization--Standard Report (Report Drafting Illustration)	Word	No
APPENDIX 12A-18: Voluntary Health and Welfare Organization--Standard Report (Report Drafting Illustration)	Word	No
APPENDIX 13A-1: Regulatory Basis--Statutory Insurance Basis, Report Used Solely for Regulatory Filing (Report Drafting Illustration)	Word	No
APPENDIX 13A-2: Regulatory Basis--IRS Form 990 or 990 EZ (Including Supplementary Information), Report Used Solely for Regulatory Filing (Report Drafting Illustration)	Word	No
APPENDIX 13A-3: Regulatory Basis--Financial Statements Prepared by Contractor for Inclusion in Prequalification Filing, Report Used Solely for Regulatory Filing (Report Drafting Illustration)	Word	No

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APPENDIX 13A-4: Regulatory Basis--Statutory Insurance Basis, Report Is Not Limited to Use in Regulatory Filing (Report Drafting Illustration)	Word	No
APPENDIX 13A-5: Income Tax Basis--Standard Report (Report Drafting Illustration)	Word	No
APPENDIX 13A-6: Income Tax Basis--Departure from Basis of Accounting	Word	No
APPENDIX 13A-7: Income Tax Basis--Scope Limitation	Word	No
APPENDIX 13A-8: Cash Basis (Modified Cash Basis)--Unmodified Opinion (Report Drafting Illustration)	Word	No
APPENDIX 13A-9: Cash Basis (Modified Cash Basis)--Departure from Basis of Accounting	Word	No
APPENDIX 13A-10: Cash Basis (Modified Cash Basis)--Scope Limitation	Word	No
APPENDIX 13A-11: Cash Basis--Statement of Cash Receipts and Disbursements Only	Word	No
APPENDIX 13A-12: Contractual Basis--Unmodified Opinion (Report Drafting Illustration)	Word	No
APPENDIX 13A-13: Report on Financial Statements Prepared Pursuant to a Loan Agreement	Word	No
APPENDIX 13A-14: Report on Financial Statements Prepared Pursuant to an Acquisition Agreement	Word	No
APPENDIX 13A-15: Liquidation Basis--Single Year (Company in Liquidation or When Liquidation Is Imminent)	Word	No
APPENDIX 13A-16: Liquidation Basis--Comparative Financial Statements (Company in Liquidation or When Liquidation Is Imminent)	Word	No
APPENDIX 13A-17: Liquidation Basis--Year of Adoption, Single-year Financial Statements (Company in Liquidation or When Liquidation Is Imminent)	Word	No
APPENDIX 13A-18: Liquidation Basis--Year of Adoption, Comparative Financial Statements (Company in Liquidation or When Liquidation Is Imminent)	Word	No
APPENDIX 13A-19: Special-purpose Presentation That Does Not Constitute a Complete Presentation But Is Otherwise in Accordance with an Other Comprehensive Basis of Accounting	Word	No
APPENDIX 13B-1: Report on Specified Elements, Accounts, or Items of a Financial Statement Prepared in Accordance with GAAP--Engagement in Connection with an Audit of Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 13B-2: Contribution to a Profit Sharing Trust--Engagement in Connection with an Audit of Financial Statements	Word	No
APPENDIX 13B-3: Incentive Compensation Plan--Engagement in Connection with an Audit of Financial Statements	Word	No
APPENDIX 13B-4: Prescribed Schedule of Exploration Expenditures of a Regulated Company--Engagement in Connection with an Audit of Financial Statements	Word	No
APPENDIX 13B-5: Report on Specified Elements, Accounts, or Items of a Financial Statement Prepared in Accordance with GAAP--Separate Engagement (Report Drafting Illustration)	Word	No
APPENDIX 13B-6: Lease Agreement--Rent Based on Gross Sales--Separate Engagement	Word	No
APPENDIX 13B-7: Net Departmental Bonuses--Separate Engagement	Word	No
APPENDIX 13C-1: Report on the Application of Accounting Principles (Report Drafting Illustration)	Word	No
APPENDIX 13C-2: Long-term Lease Transaction	Word	No
APPENDIX 13C-3: Issuance of Additional Shares of Common Stock to Holders of Convertible Preferred Stock	Word	No
APPENDIX 13D-1: Standard Examination Report on Subject Matter--For Reports Dated before May 1, 2017 (Report Drafting Illustration)	Word	No
APPENDIX 13D-2: Standard Review Report on Subject Matter--For Reports Dated before May 1, 2017 (Report Drafting Illustration)	Word	No
APPENDIX 13D-3: Unmodified Examination Report on Subject Matter--For Reports Dated on or after May 1, 2017 (Report Drafting Illustration)	Word	No
APPENDIX 13D-4: Review Report with Unmodified Conclusion on Subject Matter--For Reports Dated on or after May 1, 2017 (Report Drafting Illustration)	Word	No
APPENDIX 14A-1: Communication of Significant Deficiencies (Drafting Illustration)	Word	No
APPENDIX 14A-2: Communication of Significant Deficiencies and Material Weaknesses (Drafting Illustration)	Word	No
APPENDIX 14A-3: Communication of No Material Weaknesses in a Separate Report	Word	No

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(Drafting Illustration)		
APPENDIX 14B-1: Integrated Audit Separate Report--Unmodified Opinion on Internal Control over Financial Reporting (Report Drafting Illustration)	Word	No
APPENDIX 14B-2: Integrated Audit Separate Report--Adverse Opinion on Internal Control over Financial Reporting (Report Drafting Illustration)	Word	No
APPENDIX 14B-3: Integrated Audit Separate Report--Disclaimer of Opinion on Internal Control over Financial Reporting When There Is a Limitation on the Scope of the Audit--Material Weakness Identified (Report Drafting Illustration)	Word	No
APPENDIX 14B-4: Integrated Audit Separate Report on the Company's Internal Control over Financial Reporting that Makes Reference to a Component Auditor(Report Drafting Illustration)	Word	No
APPENDIX 14B-5: Integrated Audit Combined Report--Unmodified Opinion on the Company's Internal Control over Financial Reporting and an Unmodified Opinion on the Financial Statements(Report Drafting Illustration)	Word	No
APPENDIX 14B-6: Communication of Significant Deficiencies and Material Weaknesses--AU-C 940 Integrated Audit	Word	No
APPENDIX 14C-1: Introduction to a Management Letter (Report Drafting Illustration)	Word	No
APPENDIX 14C-2: Management Letter Points	Word	No

Quality Control--Compilation and Review (3/16) (20160301) [\(top\)](#)

Template Name	Host	Shareable
GCR-PA-1.1: Checklist for the Development and Implementation of a Quality Control System for Firms with Two or More Professionals	Word	No
GCR-PA-1.2: Checklist for the Development and Implementation of a Quality Control System for Sole Practitioners with No Professional Staff	Word	No
GCR-PA-1.3: Quality Control Maintenance Calendar	Word	No
GCR-PA-1.4: Quality Control Documentation Checklist	Word	No
GCR-PA-2.1: Leadership Responsibilities For Quality Within the Firm Policy and Procedures Drafting Form	Word	No
GCR-PA-3.1: Relevant Ethical Requirements Policy and Procedures Drafting Form	Word	No
GCR-PA-3.2: Independence Questionnaire	Word	No
GCR-PA-3.3: Independence Representation	Word	Yes
GCR-PA-3.4: Independence Resolution Form	Word	No
GCR-PA-4.1: Acceptance and Continuance of Client Relationships and Specific Engagements Policy and Procedures Drafting Form	Word	No
GCR-PA-5.1: Human Resources Policies and Procedures Drafting Form	Word	No
GCR-PA-6.1: Interview and Evaluation Checklist	Word	Yes
GCR-PA-6.2: Employment Application	Word	Yes
GCR-PA-6.3: New Employee Orientation Checklist	Word	No
GCR-PA-6.4: Employee Confidentiality Agreement Drafting Form	Word	Yes
GCR-PA-7.1: Engagement Team Competencies and Capabilities	Word	No
GCR-PA-9.1: Individual CPE Record	Excel	Yes
GCR-PA-9.2: Notification Form--In-house CPE Program	Word	No
GCR-PA-9.3: Qualifications--In-house CPE Program	Word	No
GCR-PA-9.4: Attendance Record and Course Outline--In-house CPE Program	Word	No
GCR-PA-9.5: Participant's Evaluation--In-house CPE Program	Word	Yes
GCR-PA-9.6: Evaluation Summary--In-house CPE Program	Word	No
GCR-PA-9.7: Instructor's Evaluation--In-house CPE Program	Word	Yes
GCR-PA-10.1: Professional Staff Evaluation	Word	Yes
GCR-PA-10.2: Administrative Staff Evaluation Form	Word	Yes
GCR-PA-11.1: Engagement Performance Policy and Procedures Drafting Form	Word	No
GCR-PA-11.2: Engagement Performance Bridging Document with QCM Described--SSARS	Word	No

Template Name	Host	Shareable
Preparations, Compilations, and Reviews		
GCR-PA-11.3: Engagement Performance Bridging Document with QCM Described--Attestation Engagements	Word	No
GCR-PA-11.4: Engagement Issues Documentation Form	Word	No
GCR-PA-11.5: Engagement Quality Control Review Form	Word	No
GCR-PA-11.6: Establishing Engagement Quality Control Review Form	Word	No
GCR-PA-12.1: Monitoring Policy and Procedures Drafting Form	Word	No
GCR-PA-12.2: Checklist for Administering a Monitoring Program	Word	No
GCR-PA-12.3: Inspection/Review Checklist--Firm with Two or More Professionals	Word	Yes
GCR-PA-12.4: Inspection/Review Checklist--Sole Practitioner with No Professional Staff	Word	No
GCR-PA-12.5: Engagement Reviews--General Checklist for Review, Compilation, and Preparation with Full Disclosure Engagements (AICPA)-Instructions	Word	No
GCR-PA-12.6: Engagement Reviews--Compilation or Preparation Engagements that Omit Substantially All Disclosures Checklist (AICPA)-Instructions	Word	No
GCR-PA-12.7: Engagement Reviews--Agreed-Upon Procedures Engagement Checklist (AICPA)-Instructions	Word	No
GCR-PA-12.8: Engagement Reviews--Other Attestation Engagement Checklist (AICPA)-Instructions	Word	No
GCR-PA-12.9: Financial Reporting and Disclosure Checklist (AICPA)-Instructions	Word	No
GCR-PA-12.10: Annual Monitoring Communication Drafting Form	Word	No
GCR-PA-12.11: Summary of Monitoring Findings and Recommendations Drafting Form	Word	No
GCR-PA-12.12: Summary of Identified Monitoring Deficiencies	Word	No
GCR-PA-12.13: Documentation and Resolution of Complaints and Allegations Made Against the Firm	Word	No
GCR-PA-13.1: Model Quality Control Document--Firms That Perform Only Compilation and Review Engagements	Word	No
GCR-PA-13.2: Model Quality Control Document--Sole Practitioner Firm with One or More Professional Staff That Performs Only Compilation and Review Engagements	Word	No
GCR-PA-13.3: Model Quality Control Document--Sole Practitioner Who Performs Only Compilation and Review Engagements	Word	No
GCR-PA-13.4: Quality Control Policies and Procedures Drafting Form--Firms That Perform Only Compilation and Review Engagements	Word	No
GCR-PA-14.1: Questionnaire to Identify Need for QC System Revisions	Word	No
GCR-PA-15.1: Checklist of Administrative Procedures Involved in an Engagement Review	Word	Yes

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APPENDIX 1A: Checklist for Determining Whether an Entity is a Governmental Entity	Word	No
APPENDIX 3A: Enterprise Fund Determination Worksheet	Word	No
APPENDIX 3B: Separate Fund Reporting Requirements	Word	No
APPENDIX 4A: Accounting for Nonexchange Transactions	Word	No
APPENDIX 4B: Accounting for Property Taxes	Word	No
APPENDIX 5A: Evaluating and Recording Pollution Remediation Obligations	Word	No
APPENDIX 6A: Deposits--Custodial Credit Risk Disclosures	Word	No
APPENDIX 6B: Investments--Custodial Credit Risk Disclosures	Word	No
APPENDIX 7A: Infrastructure--Criteria for Using the Modified Approach	Word	No
APPENDIX 7B: Assessing and Accounting for Capital Asset Impairments	Word	No
APPENDIX 10A: Checklist for Evaluating Potential Component Units and Reporting under GASBS No. 14, as Amended	Word	No
APPENDIX 11A: Major Fund Determination Worksheet	Excel	No
APPENDIX 11B: Determining Governmental Fund Balance Classifications	Word	No

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APPENDIX 12B: Eliminations and Reclassifications within the Primary Government	Word	No
APPENDIX 12C: Converting Governmental Fund Balances to Net Position in the Government-wide Statement of Net Position	Word	No
APPENDIX 12E: Identifying and Reporting Extraordinary and Special Items in Governmental Financial Reports	Word	No
APPENDIX 13B: Segment Determination Worksheet	Word	No
APPENDIX 15B: Checklist for Preparing Management's Discussion and Analysis (MD&A)	Word	No
APPENDIX 17A: Worksheet--Accounting for Costs of Activities That Include Fund-raising	Word	No
APPENDIX 17B: Basic Financial Statements Required for Special-purpose Governments	Word	No
APPENDIX B-1: Governmental Disclosure Checklist	Word	No
APPENDIX B-1a: Additional Disclosures for External Investment Pools	Word	No
APPENDIX B-1b: Additional Disclosures for Public Entity Risk Pools	Word	No

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APPENDIX 1A: Quality Control Maintenance Calendar	Word	No
APPENDIX 2A: Preliminary Snapshot--Business Planning	Word	No
APPENDIX 2B-1: Employee Recommendations Survey	Word	No
APPENDIX 2B-2: Client Feedback Survey	Word	Yes
APPENDIX 2B-3: Employee Recommendations and Client Feedback Recap Form	Word	No
APPENDIX 2C: SWOT Analysis Forms	Word	No
APPENDIX 2D: Objectives and Strategies Form	Word	No
APPENDIX 2E: Action Plan Form	Word	No
APPENDIX 2F-2a: Summary Income Statement Budget	Excel	Yes
APPENDIX 2F-2b: Balance Sheet Budget	Excel	Yes
APPENDIX 2F-2c: Statement of Cash Flows Budget	Excel	Yes
APPENDIX 2F-3: Gross Revenue Analysis Worksheet	Excel	Yes
APPENDIX 2F-4: Expense Analysis Worksheet	Excel	Yes
APPENDIX 2F-4a: Salary and Personnel Expense Worksheet	Excel	Yes
APPENDIX 2F-4b: Facilities and General Expense Worksheet	Excel	Yes
APPENDIX 2F-5: Other Income and Expense Worksheet	Excel	Yes
APPENDIX 2F-6a: Unbilled Work in Progress Worksheet	Excel	Yes
APPENDIX 2F-6b: Billings and Billing Adjustments Worksheet	Excel	Yes
APPENDIX 2F-7a: Billed Accounts Receivable Worksheet	Excel	Yes
APPENDIX 2F-7b: Collections Pattern Analysis Worksheet	Excel	Yes
APPENDIX 2F-8: Prepaid Expense Worksheet	Excel	Yes
APPENDIX 2F-9a: Property and Equipment Worksheet	Excel	Yes
APPENDIX 2F-9b: Accumulated Depreciation Worksheet	Excel	Yes
APPENDIX 2F-9c: Gain or Loss on Asset Disposals	Excel	Yes
APPENDIX 2F-10: Accounts Payable and Accrued Expenses Worksheet	Excel	Yes
APPENDIX 2F-11a: Debt Budget Worksheet (Excluding Lines of Credit)	Excel	Yes
APPENDIX 2F-11b: Interest Income and Expense Recap	Excel	Yes
APPENDIX 2F-12: Cash and Line of Credit Worksheet	Excel	Yes
APPENDIX 2F-13: Budget Assumptions List	Word	No
APPENDIX 2G: Succession Planning Checklist	Word	No
APPENDIX 2H: Participant's Evaluation--Strategic Planning Sessions	Word	No
APPENDIX 2I: Performance Expectations and Evaluation Form	Word	No
APPENDIX 3A: Preliminary Snapshot--Firm Administration	Word	No
APPENDIX 3C: Employee Payroll Information Sheet	Word	Yes
APPENDIX 3D: Payroll Service Bureau Checklist	Word	No

Template Name	Host	Shareable
APPENDIX 3E: Time and Expense Form	Excel	Yes
APPENDIX 3F: Document Processing Routing Slip	Word	Yes
APPENDIX 3G: Production Control Log	Word	Yes
APPENDIX 3H: File Checkout/Return Card	Word	Yes
APPENDIX 3I: Prospective Insurance Agent Evaluation Form	Word	No
APPENDIX 3J: Existing Agent or Broker Evaluation Form	Word	No
APPENDIX 3K: Firm Asset Listing	Word	Yes
APPENDIX 3L: Disaster Recovery Plan Questionnaire	Word	No
APPENDIX 4A: Preliminary Snapshot--Billing, Collecting, and Managing Cash Flows	Word	No
APPENDIX 4B-1: Invoice for Write-up Services	Word	Yes
APPENDIX 4B-2: Invoice for Progress Billing	Word	Yes
APPENDIX 4B-3: Invoice for Single Billing	Word	Yes
APPENDIX 4C: Billing Worksheet	Excel	Yes
APPENDIX 4D-1: Letter Documenting Intent to Stop Work in Ten Days	Word	Yes
APPENDIX 4D-2: Letter Documenting Stop Work	Word	Yes
APPENDIX 4E-1: Collection Letter--30 Days Past Due	Word	Yes
APPENDIX 4E-2: Collection Letter--60 Days Past Due	Word	Yes
APPENDIX 4E-3: Collection Letter--90 Days Past Due	Word	Yes
APPENDIX 4F: Client Collection Call Sheet	Word	Yes
APPENDIX 4G: Draft Note Agreement	Word	Yes
APPENDIX 5A: Preliminary Snapshot--Facilities Management	Word	No
APPENDIX 5C: Facilities Planning Form	Excel	No
APPENDIX 5D: Facility Lease Comparison Worksheet	Excel	No
APPENDIX 5E: Office Relocation Checklist	Word	No
APPENDIX 5F: Existing Telecommunications System Form	Word	No
APPENDIX 5G: Telecommunications Users' Needs Questionnaire	Word	No
APPENDIX 5H: Computer Vendor Evaluation Form	Word	No
APPENDIX 5I: Lease/Buy Cost Comparison Worksheet	Excel	No
APPENDIX 6A: Preliminary Snapshot-- Practice Development	Word	No
APPENDIX 6C: Checklist for Developing a Marketing Plan	Word	No
APPENDIX 6D: Simplified Model Marketing Plan	Word	Yes
APPENDIX 6E: Example of Request to Be Put on Bidder's List	Word	Yes
APPENDIX 6F: Example of a Comprehensive Proposal	Word	Yes
APPENDIX 6G: Example of a Proposal Letter	Word	Yes
APPENDIX 6H: Diagnostic Review of a Client's Operations	Word	No
APPENDIX 6I: Seminar Planning Checklist	Word	No
APPENDIX 6J: Webinar Planning Checklist	Word	Yes
APPENDIX 6K: Market Perception Questionnaire	Word	No
APPENDIX 6L: Firm Competition Worksheet	Word	No
APPENDIX 6M: Marketing Budget Worksheet	Word	No
APPENDIX 6N: New Client Lead Information Sheet	Word	No
APPENDIX 6O: Referral Thank You Letter Drafting Form	Word	Yes
APPENDIX 6P: Additional Information That Can Be Useful in Preparing a Proposal	Word	No
APPENDIX 7A: Preliminary Snapshot--Personnel Management	Word	No
APPENDIX 7C: Financial Analysis Worksheet	Excel	No
APPENDIX 7D-1: Employee Handbook Checklist	Word	No
APPENDIX 7D-2: Acknowledgement of Receipt Form	Word	Yes
APPENDIX 7E: Assessing the Firm's Staffing Situation	Word	No
APPENDIX 7F: Analyzing Alternative Work Arrangements	Word	No
APPENDIX 7H: Candidate Screening Form	Word	No
APPENDIX 7I: Employment Application	Word	Yes
APPENDIX 7J: Letter Inviting Recruit to Visit Office--Drafting Form	Word	Yes
APPENDIX 7K: Interview and Evaluation Checklist	Word	No

Template Name	Host	Shareable
APPENDIX 7L: Letter Offering Employment Drafting Form	Word	Yes
APPENDIX 7M: Employment Contract Drafting Form	Word	Yes
APPENDIX 7N: Rejection Letter Drafting Form	Word	Yes
APPENDIX 7O: Independence Questionnaire	Word	No
APPENDIX 7P: Independence Representation	Word	No
APPENDIX 7Q: Independence Representation Control Log	Word	Yes
APPENDIX 7R: Independence Resolution Form	Word	Yes
APPENDIX 7S: What Does the Firm Culture Say to Employees?	Word	No
APPENDIX 7T: New Employee Orientation Checklist	Word	No
APPENDIX 7U-1: CPE Planning Kit--Survey	Excel	Yes
APPENDIX 7U-2: CPE Planning Kit--Individual CPE Plan	Excel	No
APPENDIX 7U-3: CPE Planning Kit--Firm Worksheet	Excel	Yes
APPENDIX 7V-1: Notification Form--In-house CPE Program	Word	Yes
APPENDIX 7V-2: Qualifications--In-house CPE Program	Word	Yes
APPENDIX 7V-3: Attendance Record and Course Outline--In-house CPE Program	Word	Yes
APPENDIX 7V-4: Evaluation--In-house CPE Program	Word	No
APPENDIX 7V-5: Evaluation Summary--In-house CPE Program	Word	Yes
APPENDIX 7V-6: Instructor's Evaluation--In-house CPE Program	Word	No
APPENDIX 7V-7: Individual CPE Record	Excel	No
APPENDIX 7W-1: Professional Staff Evaluation Form--Long Form	Word	No
APPENDIX 7W-2: Professional Staff Evaluation Form--Short Form	Word	No
APPENDIX 7W-3: Partner Evaluation Form	Word	No
APPENDIX 7W-4: Administrative Staff Evaluation Form	Word	No
APPENDIX 7W-5: Annual Advancement and Compensation Summary	Word	No
APPENDIX 7X: Pre-discharge Checklist	Word	Yes
APPENDIX 7Y: Exit Interview Form	Word	Yes
APPENDIX 8A: Preliminary Snapshot - Scheduling Professional Staff	Word	No
APPENDIX 8B: Due Date Monitoring System Input Form	Word	No
APPENDIX 8C: Annual Staffing Plan	Word	Yes
APPENDIX 8D: Considerations in Assigning Personnel	Word	Yes
APPENDIX 8E: Tax Work In Progress Inventory	Word	Yes
APPENDIX 8F: Schedule Request Form	Word	Yes
APPENDIX 9A: Preliminary Snapshot--Ownership Issues	Word	No
APPENDIX 9C: Owner Evaluation Form	Word	No
APPENDIX 9D: Owner Compensation Plan Checklist	Word	Yes
APPENDIX 9E: Nonsolicitation Agreement Drafting Form	Word	Yes
APPENDIX 9F: Sample Noncompete Provisions	Word	Yes
APPENDIX 9G: Merger/Acquisition Form	Word	Yes
APPENDIX 9H: Confidentiality Agreement Drafting Form	Word	Yes
APPENDIX 9I: Illustrative Client Announcement Letter	Word	Yes
APPENDIX 10A: Preliminary Snapshot-- Avoiding Legal Liability	Word	No
APPENDIX 10D: Additional Engagement Letter Paragraphs Designed to Reduce a Firm's Liability Exposure	Word	Yes
APPENDIX 10E: Rejection Letter--Drafting Form	Word	Yes
APPENDIX 10F: Resignation Letter--Drafting Form	Word	Yes
APPENDIX 10G: Example Third-party Privity Letter--Audit Engagement	Word	Yes
APPENDIX 10H: Predecessor Firm Letter Granting Successor Auditor Access to Audit Documentation--Drafting Form	Word	Yes
APPENDIX 10K: Litigation Hold Notice	Word	Yes
APPENDIX 11A: Preliminary Snapshot--Managing Technology	Word	No
APPENDIX 11B: Self-evaluation of Computer Skills and Needs Assessment	Word	Yes
APPENDIX 11E-1: Owner Perception Survey	Word	No
APPENDIX 11E-2: Owner Assessment Summary	Excel	Yes

Template Name	Host	Shareable
APPENDIX 11F: CPA Firm Information Technology Infrastructure Questionnaire	Word	Yes
APPENDIX 11G: Example Technology Plan	Word	Yes
APPENDIX 11I: Technology Budget Worksheet	Excel	Yes
APPENDIX 12A: Preliminary Snapshot--Performance Measurement	Word	No
APPENDIX 12B: Defining the Strategy Procedures Checklist	Word	No
APPENDIX 12C: Risk Assessment Questionnaire	Word	No
APPENDIX 12D: Questionnaire to Identify Firm Owners' Concerns About the Business	Word	No
APPENDIX 12E-1: Client Satisfaction Questionnaire Form	Word	Yes
APPENDIX 12E-2: Client Satisfaction Questionnaire Recap Form	Word	Yes
APPENDIX 12F-1: Employee Satisfaction Survey Form	Word	No
APPENDIX 12F-2: Employee Satisfaction Survey Recap Form	Word	Yes
APPENDIX 12G-1: SWOT Analysis Overview	Word	No
APPENDIX 12G-2: Internal Strengths and Weaknesses Form	Word	No
APPENDIX 12G-3: External Opportunities and Threats Form	Word	No
APPENDIX 12G-4: SWOT Recap Form	Word	No
APPENDIX 12H: Objectives Identification Worksheet	Word	No
APPENDIX 12I: Strategies by Objective Form	Word	No
APPENDIX 12J: Developing Performance Measures Procedures Checklist	Word	No
APPENDIX 12K: Performance Measurement Action Plan	Word	No
APPENDIX 12L: Measurement Definition Form	Word	No
APPENDIX 12M-1: Scorecard Template	Word	Yes
APPENDIX 12M-2: Daily Performance Measurement Report	Word	No
APPENDIX 12M-3: Weekly Performance Measurement Report	Word	No
APPENDIX 12M-4: Monthly Performance Measurement Report	Word	No
APPENDIX 12N: Commonly Used Performance Measures	Word	No
APPENDIX 12O: Implementing a Performance Measurement System Procedures Checklist	Word	No
APPENDIX 12P-1: Data Collection Plan	Word	Yes
APPENDIX 12P-2: Source of Data and Frequency Reporting Worksheet	Word	No
APPENDIX 12Q: Monitoring the Results of the Performance Measurement System Procedures Checklist	Word	No
APPENDIX 12R: Benchmarking Procedures Checklist	Word	No
APPENDIX 14A: Financial Information for Profile Firms--2015 Rosenberg Survey	Word	Yes
APPENDIX 15A: Sample Engagement Memorandum	Word	No
APPENDIX 15B: Tax Return Engagement Letter for Business Entities	Word	Yes
APPENDIX 15C: Tax Return Engagement Letter for Individual Clients	Word	Yes
APPENDIX 15D: Sample Letter to Inform a Client about a Return Going Delinquent	Word	Yes
APPENDIX 15E: Checklist of the Circular 230 Advertising and Solicitation Requirements	Word	No
APPENDIX 15F: Checklist for Due Diligence Review	Word	No
APPENDIX 15G: New Tax Client Acceptance Form	Word	No
APPENDIX 15H: Tax Client Evaluation (Continuance) Form	Word	No
APPENDIX 15I: Tax Return Fee Estimate Worksheet	Excel	No
APPENDIX 15J: Client Tax Data Sheet	Excel	Yes
APPENDIX 15K: Sample Short-form Tax Engagement Review Checklist	Word	No
APPENDIX 15L: Interim Tax File Review Form--Individual	Word	No
APPENDIX 15M: Interim Tax File Review Form--Business Clients	Word	No
APPENDIX 15N: Tax Research Request Form	Word	No
APPENDIX 15O: Tax Research Documentation Form	Word	No
APPENDIX 15P: Request to File a Paper Return	Word	No
APPENDIX 15Q: Sample Consent to Disclosure of Form 1040 Tax Return Information	Word	No
APPENDIX 15R: Sample Consent for Use of Form 1040 Tax Return Information to Provide Firm Information	Word	No

Quality Control (1/17) (20170101) [\(top\)](#)

Template Name	Host	Shareable
GQC-PA-0: Practice Aids	Word	No
GQC-PA-1.1: Checklist for the Development and Implementation of a Quality Control System for Firms with Two or More Professionals	Word	No
GQC-PA-1.2: Checklist for the Development and Implementation of a Quality Control System for Sole Practitioners with No Professional Staff	Word	No
GQC-PA-1.3: Quality Control Maintenance Calendar	Word	No
GQC-PA-1.4: Quality Control Documentation Checklist	Word	No
GQC-PA-2.1: Leadership Responsibilities for Quality Within the Firm Policy and Procedures Drafting Form	Word	No
GQC-PA-2.2: Staff Survey--Does the Firm Have a Positive Workplace Environment?	Word	No
GQC-PA-2.3: Staff Survey--Firm Leadership and Commitment to Quality	Word	No
GQC-PA-2.4: Leadership and Commitment to Quality Communications	Word	No
GQC-PA-3.1: Relevant Ethical Requirements Policy and Procedures Drafting Form	Word	No
GQC-PA-3.2: Independence Questionnaire	Word	No
GQC-PA-3.3: Independence Representation	Word	Yes
GQC-PA-3.4: Independence Representation Control Log	Word	No
GQC-PA-3.5: Independence Resolution Form	Word	No
GQC-PA-4.1: Acceptance and Continuance of Client Relationships and Specific Engagements Policy and Procedures Drafting Form	Word	No
GQC-PA-5.1: Human Resources Policies and Procedures Drafting Form	Word	No
GQC-PA-6.1: Assessing the Firm's Staffing Needs	Word	No
GQC-PA-6.2: Interview and Evaluation Checklist	Word	Yes
GQC-PA-6.3: Employment Application	Word	Yes
GQC-PA-6.4: Candidate Screening Form	Word	Yes
GQC-PA-6.5: New Employee Orientation Checklist	Word	No
GQC-PA-6.6: Employee Confidentiality Agreement Drafting Form	Word	Yes
GQC-PA-7.1: Engagement Team Competencies and Capabilities	Word	No
GQC-PA-8.1: Annual Staffing Plan	Excel	Yes
GQC-PA-9.1: CPE Planning Kit--Survey	Excel	No
GQC-PA-9.2: CPE Planning Kit--Individual CPE Plan	Excel	Yes
GQC-PA-9.3: CPE Planning Kit--Firm Worksheet	Excel	No
GQC-PA-9.4: Notification Form--In-house CPE Program	Word	No
GQC-PA-9.5: Qualifications--In-house CPE Program	Word	No
GQC-PA-9.6: Attendance Record and Course Outline--In-house CPE Program	Word	No
GQC-PA-9.7: Participant's Evaluation--In-house CPE Program	Word	Yes
GQC-PA-9.8: Evaluation Summary--In-house CPE Program	Word	No
GQC-PA-9.9: Instructor's Evaluation--In-house CPE Program	Word	Yes
GQC-PA-9.10: Individual CPE Record	Excel	Yes
GQC-PA-10.1: Professional Staff Evaluation--Long Form	Word	Yes
GQC-PA-10.2: Professional Staff Evaluation--Short Form	Word	Yes
GQC-PA-10.3: Partner Evaluation Form	Word	No
GQC-PA-10.4: Administrative Staff Evaluation Form	Word	Yes
GQC-PA-10.5: Annual Advancement and Compensation Summary	Word	No
GQC-PA-11.1: Engagement Performance Policy and Procedures Drafting Form	Word	No
GQC-PA-11.2: Engagement Performance Bridging Document with QCM Described--Audit Engagements	Word	No
GQC-PA-11.3: Engagement Performance Bridging Document with QCM Described--Attestation Engagements	Word	No
GQC-PA-11.4: Engagement Performance Bridging Document with QCM Described--SSARS Engagements	Word	No
GQC-PA-11.5: Engagement Issues Documentation Form	Word	No

Template Name	Host	Shareable
GQC-PA-11.6: Engagement Quality Control Review Form	Word	No
GQC-PA-11.7: Establishing Engagement Quality Control Review Criteria Form	Word	No
GQC-PA-12.1: Monitoring Policy and Procedures Drafting Form	Word	No
GQC-PA-12.2: Monitoring Questionnaire to Identify Need for Revisions	Word	No
GQC-PA-12.3: Checklist for Administering a Monitoring Program	Word	No
GQC-PA-12.4: Inspection/Review Checklist--Firm with Two or More Professionals	Word	Yes
GQC-PA-12.5: Inspection/Review Checklist--Sole Practitioner with No Professional Staff	Word	No
GQC-PA-12.6: Professional Personnel Interview Questionnaire	Word	No
GQC-PA-12.7: General Compilation Engagement Checklist (AICPA)--Instructions	Word	No
GQC-PA-12.8: General Review Engagement Checklist (AICPA)--Instructions	Word	No
GQC-PA-12.9: General Audit Engagement Checklist (AICPA)--Instructions	Word	No
GQC-PA-12.10: Financial Reporting and Disclosure Checklist (AICPA)--Instructions	Word	No
GQC-PA-12.11: Annual Monitoring Communication Drafting Form	Word	No
GQC-PA-12.12: Summary of Monitoring Findings and Recommendations Drafting Form	Word	No
GQC-PA-12.13: Summary of Identified Monitoring Deficiencies	Word	No
GQC-PA-12.14: Documentation and Resolution of Complaints and Allegations Made Against the Firm	Word	No
GQC-PA-12.15: General Preparation Engagement Checklist (AICPA)--Instructions	Word	No
GQC-PA-13.1: Example Model Quality Control Document--Local Firms	Word	No
GQC-PA-13.2: Example Model Quality Control Document--Small Firms	Word	No
GQC-PA-13.3: Example Model Quality Control Document--Sole Practitioner Firm with One or More Professional Staff	Word	No
GQC-PA-13.4: Example Model Quality Control Document--Sole Practitioner with No Professional Staff	Word	No
GQC-PA-13.5: Quality Control Policies and Procedures Drafting Form	Word	No
GQC-PA-14.1: Quality Control System Assessment--Firms with Two or More Professionals	Word	No
GQC-PA-14.2: Quality Control System Assessment--Sole Practitioners with No Professional Staff	Word	No
GQC-PA-15.1: Checklist for Selecting a Reviewing Firm	Word	No
GQC-PA-15.2: Checklist of Administrative Procedures Involved in a System Review	Word	Yes

Single Audits (7/16) (20160701) [\(top\)](#)

Template Name	Host	Shareable
Appendix 9A-1: Auditor's Report on the Schedule of Expenditures of Federal Awards Issued in a Program-specific Audit	Word	No
Appendix 9A-2: Auditor's Report on the Statement of Cash Receipts and Disbursements and the Schedule of Expenditures of Federal Awards Issued in a Program-specific Audit	Word	No
Appendix 9B-1: Program-specific Audit Report on Compliance for a Federal Program and on Internal Control over Compliance	Word	No
GSA-CL-0: Single Audit Confirmation and Correspondence Letters	Word	No
GSA-CL-1.1: Single Audit Engagement Letter--Governmental Entity	Word	Yes
GSA-CL-1.2: Single Audit Engagement Letter--Nonprofit Organization	Word	Yes
GSA-CL-1.3: Engagement Letter--Program-specific Audit	Word	Yes
GSA-CL-2.1: Single Audit Management Representation Letter--Governmental Entity	Word	Yes
GSA-CL-2.2: Single Audit Management Representation Letter--Nonprofit Organization	Word	Yes
GSA-CL-2.3: Management Representation Letter--Program-specific Audit	Word	Yes
GSA-CL-2.4: Minutes Representation Letter	Word	Yes
GSA-CL-3.1: Confirmation of Grant Entitlements and Drawdowns	Word	Yes
GSA-CL-3.2: Confirmation of Grant or Contract Payments and Receivables	Word	Yes
GSA-CL-4.1: Letter to Regulator	Word	Yes
GSA-CL-4.2: Letter to Client about Regulator Access to Audit Documentation	Word	Yes

Template Name	Host	Shareable
GSA-CL-4.3: External Peer Review Report Transmittal Letter	Word	Yes
GSA-CL-4.4: Transmittal Letter	Word	Yes
GSA-CL-5.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
GSA-FP-0: Single Audit Firm Policies	Word	No
GSA-FP-1: Audit Team Members	Word	No
GSA-CX-0: Single Audit Checklists and Practice Aids	Word	No
GSA-CX-1.1: Engagement Acceptance and Continuance Form--Audits of Federal Award Programs	Word	No
GSA-CX-1.1.1: Engagement Acceptance Form--Component Unit	Word	No
GSA-CX-1.2: Evaluating Independence--Yellow Book and GAAS Audits--Governmental Units	Word	No
GSA-CX-1.3: Evaluating Independence--Yellow Book and GAAS Audits--Nonprofit Organizations	Word	No
GSA-CX-1.4: Continuing Professional Education Documentation Form	Word	No
GSA-CX-1.5: Single Audit and Major Program Determination Worksheet	Excel	No
GSA-CX-1.6: Low-risk Federal Program Determination Worksheet	Word	No
GSA-CX-1.7: High-risk Federal Program Determination Worksheet	Word	No
GSA-CX-1.8: Subrecipient and Contractor Determination Form	Word	No
GSA-CX-2.1: Planning Materiality--Federal Award Programs	Excel	No
GSA-CX-3.1: Understanding the Entity and Identifying Risks--Federal Award Programs	Word	No
GSA-CX-3.2: Engagement Team Discussion--Federal Award Programs	Word	No
GSA-CX-3.3: Fraud Risk Inquiries Form--Federal Award Programs	Word	No
GSA-CX-3.4: Audit Inquiries Summary Form--Federal Award Programs	Word	No
GSA-CX-4.1: Understanding the Design and Implementation of Internal Control--Federal Award Programs	Word	Yes
GSA-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
GSA-CX-4.2.1: Financial Reporting System Documentation Form--Significant Transaction Classes	Word	Yes
GSA-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
GSA-CX-4.3: Walkthrough Documentation Forms	Word	Yes
GSA-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
GSA-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
GSA-CX-5.2: Internal Control System Matrix--Federal Award Programs	Word	Yes
GSA-CX-5.3: Entity-level Control Form for General Computer Controls	Word	Yes
GSA-CX-5.4: Control Activities Form for Financial Reporting	Word	Yes
GSA-CX-6.1: Entity Risk Factors--Federal Award Programs	Word	No
GSA-CX-6.2: Fraud Risk Factors--Federal Award Programs	Word	No
GSA-CX-7.1: Risk Assessment Summary Form--Federal Award Programs	Word	No
GSA-CX-7.2: Inherent Risk Assessment Form	Word	No
GSA-CX-7.3: Risk of Material Noncompliance Assessment Worksheet--Federal Award Programs	Word	No
GSA-CX-7.4: Inherent Risk of Noncompliance Assessment Form--Federal Award Programs	Word	No
GSA-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures--Federal Award Programs	Excel	No
GSA-CX-8.2: Tests of Compliance--Sampling Planning and Evaluation Form for Federal Award Programs	Word	No
GSA-CX-9.1: Tests of Controls--Sampling Form for Audits of Federal Award Programs	Excel	No
GSA-CX-10.1: Compliance Test Worksheet--Federal Award Programs (For Audits of Federal Awards Made prior to December 26, 2014)	Word	No
GSA-CX-10.2: Compliance Test Worksheet--Federal Award Programs (For Audits of Federal Awards Made on or after December 26, 2014 and Incremental Funding with Changed Terms and Conditions)	Word	No
GSA-CX-11.1: Closing Entry and Audit Adjustment Form	Excel	No
GSA-CX-11.2: Noncompliance Evaluation Form--Federal Award Programs	Excel	No

Template Name	Host	Shareable
GSA-CX-12.1: Supervision, Review, and Approval Form--Federal Award Programs	Word	No
GSA-CX-12.2: Audit Documentation Checklist	Word	No
GSA-CX-13.1: Audit Finding Development Worksheet--Federal Award Programs	Word	No
GSA-CX-14.1: Single Audit Reports Checklist Required by Government Auditing Standards and the Uniform Guidance	Word	No
GSA-CX-14.2: Disclosure Checklist for the Schedule of Expenditures of Federal Awards	Word	No
GSA-AP-0: Single Audit Programs	Word	No
GSA-AP-1: Audit Program for Federal Award Programs--General Procedures (Abbreviated for Use with ALG and NPO)	Word	No
GSA-AP-2: Audit Program for Federal Award Programs--General Procedures (For Program-specific Audits or for Auditors Not Using ALG or NPO for Single Audits)	Word	No
GSA-AP-2A: Other Audit Procedures for Federal Award Programs--General Procedures (For Program-specific Audits or Auditors Not Using ALG or NPO)	Word	No
GSA-AP-3: Audit Program for the Schedule of Expenditures of Federal Awards	Word	No
GSA-AP-4: Audit Program for Federal Award Programs Not Included in the Compliance Supplement	Word	No
GSA-AP-5: Audit Program for Federal Award Programs--Compliance Requirements (For Audits of Federal Awards Made prior to December 26, 2014)	Word	No
GSA-AP-6: Audit Program for Federal Award Programs--Compliance Requirements (For Audits of Federal Awards Made on or after December 26, 2014 and Incremental Funding with Changed Terms and Conditions)	Word	No
Appendix 11A-1: Rpt on FSs and on Add'l Info, Including Supp Schedule of Expenditures of Federal Awards, Issued in a Single Audit--Gov Entity	Word	No
Appendix 11A-2: Rpt on FSs and on the Supp Schedule of Expenditures of Federal Awards Issued in a Single Audit--Nonprofit Organization	Word	No
Appendix 11A-3: Rpt on Schedule of Expenditures of Federal Awards--Stand-alone Report Under AU-C 805	Word	No
Appendix 11B-1: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--with No Mat Weak, Sig Def, or Rptable Instances of Noncompliance or Other Matters Identified--Gov Entity	Word	No
Appendix 11B-2: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--No Mat Weak, Sig Def, or Rptable Instances of Noncompliance or Other Matters Identified--Nonprofit Org	Word	No
Appendix 11B-3: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--with No Mat Weak Identified, but with Sig Def and Rptable Instances of Noncomp, and Other Matters Identified--Gov Entity	Word	No
Appendix 11B-4: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--with No Mat Weak Identified, but with Sig Def and Rptable Instances of Noncomp, and Other Matters Identified--Nonprofit Org	Word	No
Appendix 11B-5: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--with Mat Weak Identified, No Sig Def Identified, Rptable Instances of Noncomp and Other Matters Identified--Gov Entity	Word	No
Appendix 11B-6: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--with Mat Weak Identified, No Sig Def Identified, Rptable Instances of Noncomp and Other Matters Identified--Nonprofit Org	Word	No
Appendix 11B-7: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--with Mat Weak and Sig Def and Rptable Instances of Noncomp and Other Matters Identified--Gov Entity	Word	No
Appendix 11B-8: GAS Rpt on IC over Financial Rpting and on Comp and Other Matters--with Mat Weak and Sig Def and Rptable Instances of Noncomp, and Other Matters Identified--Nonprofit Org	Word	No
Appendix 11B-9: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--Opinion Disclaimed on the FS as a Whole--with Mat Weak and Sig Def and Rptable Instances of Noncomp and Other Matters Identified--Gov Entity	Word	No
Appendix 11B-10: GAS Rpt on IC over Financial Rpting and on Compliance and Other Matters--Opinion Disclaimed on the FS as a Whole--with Mat Weak and Sig Def and Rptable Instances of Noncomp and Other Matters Identified--Nonprofit Org	Word	No

Template Name	Host	Shareable
Appendix 11C-1: Single Audit Rpt on Compliance for Each Major Federal Program and Rpt on IC over Compliance--with Unmod Op on Compliance for Each Major Federal Program, No Mat Weak or Sig Def	Word	No
Appendix 11C-2: Single Audit Rpt on Compliance for Each Major Federal Program and Rpt on IC over Compliance--with Unmod Op on Compliance For Each Major Federal Program, No Mat Weak but with Sig Def	Word	No
Appendix 11C-3: Single Audit Rpt on Compliance for Each Major Federal Program and Rpt on IC over Compliance--with Unmod Op on Compliance For Each Major Federal Program, Mat Weak but No Sig Def	Word	No
Appendix 11C-4: Single Audit Rpt on Compliance for Each Major Federal Program and Rpt on IC over Compliance--with Qual Op on Compliance for One Mjr Federal Prog Unmod Op on Compliance for Each of the Oth Mjr Federal Progs Mat Weak and Sig Def	Word	No
Appendix 11C-5: Sgle Audit Rpt on Comp for Each Mjr Federal Prog and Rpt on IC over Comp-Qual Op on Comp-Scope Limit for One Mjr Federal Prog, Unmod Op on Comp on Each of the Oth Mjr Federal Progs, Sig Def	Word	No
Appendix 11C-6: Sgl Aud Rpt on Comp for Ea Mjr Federal Prog & Rpt on IC over Comp-Adv Op on Comp for one Mjr Federal Prog, Unmod Op on Comp on Each of the Oth Mjr Federal Prog, Mat Weak and Sig Def	Word	No
APPENDIX 11D: Interim Communication of Control Deficiencies	Word	No

Homeowners' Associations (5/16) (20160501) [\(top\)](#)

Core Package

Template Name	Host	Shareable
APPENDIX 5A-4: CIRA Tax Worksheet I--Form 1120-H	Excel	No
APPENDIX 5A-5: CIRA Tax Worksheet I--Form 1120	Excel	No
APPENDIX 5A-6: CIRA Tax Worksheet II--Form 1120-H	Excel	No
APPENDIX 5A-7: CIRA Tax Worksheet II--Form 1120	Excel	No
APPENDIX 5A-8: Worksheet Comparing Form 1120-H to Form 1120	Excel	No
APPENDIX 5B-1: Association Resolution for Revenue Ruling 70-604 Election--Excess Income Applied to the Following Year's Assessments	Word	No
APPENDIX 5B-2: Association Resolution for Revenue Ruling 70-604 Election--Excess Income Refunded to Members	Word	No
APPENDIX 5E: Checklist for Preparing Form 1120	Word	No
APPENDIX 8A-1: Standard Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	No
APPENDIX 8A-2: Standard Report on Comparative Financial Statements--GAAP Basis Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 8A-3: Standard Report on Financial Statements for a Single Year--Emphasis of a Matter: Auditors' Responsibility for Replacement Fund Information (Report Drafting Illustration)	Word	No
APPENDIX 8A-4: Modified Report on Financial Statements for a Single Year; Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 8A-5: Comparative Financial Statements--Current Period Audited; Prior Period Reviewed (Report Drafting Illustration)	Word	No
APPENDIX 8A-6: Audited Comparative Financial Statements; Reference to Predecessor Auditors' Unmodified Opinion (Report Drafting Illustration)	Word	No
APPENDIX 8A-7: Unmodified Opinion on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 8A-8: Unmodified Opinion on Supplementary Information--Other-matter Paragraph of Auditors' Standard Report (Report Drafting Illustration)	Word	No
APPENDIX 8A-9: Disclaimer of Opinion on Part of the Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No

Template Name	Host	Shareable
APPENDIX 8A-10: Disclaimer of Opinion on All Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 8A-11: Unmodified Opinion on Basic Financial Statements; Disclaimer of Opinion on Required Supplementary Information about Future Major Repairs and Replacements (Report Drafting Illustration)	Word	No
APPENDIX 8A-12: Unmodified Opinion on Basic Financial Strmnts; Unmodified Opinion on Supplementary Info & Disclaimer of Opinion on Required Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 8A-13: Unmodified Opinion on Basic Financial Statements & Omission of Required Supplementary Information about Future Major Repairs and Replacements (Report Drafting Illustration)	Word	No
APPENDIX 8A-14: Unmodified Opinion on Basic Financial Statements & Material Departure from Guidelines for Required Supplementary Information about Future Repairs and Replacements (Report Drafting Illustration)	Word	No
APPENDIX 8A-15: Unmodified Opinion on Basic Financial Statements & Prescribed Procedures for Required Supplementary Information about Future Major Repairs and Replacements Not Completed (Report Drafting Illustration)	Word	No
APPENDIX 8A-16: Unmodified Opinion on Basic Financial Statements & Unresolved Doubts about Adherence to AICPA Guidelines for Required Supplementary Information about Future Major Repairs and Replacements (Report Drafting Illustration)	Word	No
APPENDIX 9A-1: Standard Compilation Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	No
APPENDIX 9A-2: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Compiled Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9A-3: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Required Supplementary Information That Has Not Been Compiled or Reviewed (Report Drafting Illustration)	Word	No
APPENDIX 9A-4: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Compiled Required Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9A-5: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Required Supplementary Information Omitted (Report Drafting Illustration)	Word	No
APPENDIX 9A-6: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Substantially All Disclosures Required by GAAP and the Required Supplementary Info Omitted (Report Drafting Illust)	Word	No
APPENDIX 9A-7: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Compiled Reqd Supp Info That Departs from FASB guidelines (Report Drafting Illustration)	Word	No
APPENDIX 9B-1: Standard Review Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	No
APPENDIX 9B-2: Report on Comparative Financial Statements--Current Year Reviewed, Prior Year Audited (Report Drafting Illustration)	Word	No
APPENDIX 9B-3: Review Report on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 9B-4: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Reviewed Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9B-5: Review Report on Part of the Supplementary Information; Compilation Report on the Remainder--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 9B-6: Compilation Report on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 9B-7: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Compiled Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9B-8: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Required Supplementary Information That Has Not Been Compiled or Reviewed (Report Drafting Illustration)	Word	No
APPENDIX 9B-9: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Compiled Required Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9B-10: Standard Review Rep--GAAP Basis Financial Statements for a Single Yr	Word	No

Template Name	Host	Shareable
with Reviewed Supplementary Info and Required Supplementary Info That Has Not Been Compiled or Reviewed (Report Drafting Illustration)		
APPENDIX 9B-11: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Required Supplementary Information Omitted (Report Drafting Illustration)	Word	No
APPENDIX 9B-12: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Compiled Required Supplementary Information That Departs from Prescribed Guidelines (Report Drafting Illustration)	Word	No
APPENDIX 12A-1: Introduction	Word	No
APPENDIX 12A-2: Florida Financial Statement Disclosure Checklist/Supplement--Condominium Associations	Word	No
APPENDIX 12A-3: Florida Financial Statement Disclosure Checklist/Supplement--Timeshare Developments	Word	No
APPENDIX 12A-4: Florida Financial Statement Disclosure Checklist/Supplement--Cooperative Associations	Word	No
APPENDIX 12A-5: Florida Financial Statement Disclosure Checklist/Supplement--Homeowners' Associations	Word	No
HOA-FP-0: FIRM POLICIES	Word	No
HOA-FP-1: Audit Team Members	Word	No
HOA-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
HOA-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
HOA-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
HOA-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
HOA-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
HOA-CX-2.2: Component Materiality Worksheet	Excel	No
HOA-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
HOA-CX-3.2: Engagement Team Discussion	Word	No
HOA-CX-3.3: Fraud Risk Inquiries Form	Word	No
HOA-CX-3.4: Audit Inquiries Summary Form	Word	No
HOA-CX-3.5: Documentation and Analysis of Group Components	Word	No
HOA-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
HOA-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
HOA-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
HOA-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
HOA-CX-4.3: Walkthrough Documentation Forms	Word	Yes
HOA-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
HOA-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
HOA-CX-5: Activity and Entity-level Control Forms	Word	Yes
HOA-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
HOA-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
HOA-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
HOA-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
HOA-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
HOA-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
HOA-CX-5.7: Control Activities Form for Cash	Word	Yes
HOA-CX-5.8: Control Activities Form for Receivables and Revenues	Word	Yes
HOA-CX-5.9: Control Activities Form for Property and Equipment	Word	Yes
HOA-CX-5.10: Control Activities Form for Investments and Derivatives	Word	Yes
HOA-CX-5.11: Control Activities Form for Other Assets	Word	Yes
HOA-CX-5.12: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
HOA-CX-5.13: Control Activities Form for Debt and Related Liabilities	Word	Yes
HOA-CX-5.14: Control Activities Form for Income Taxes	Word	Yes

Template Name	Host	Shareable
HOA-CX-5.15: Control Activities Form for Equity	Word	Yes
HOA-CX-5.16: Control Activities Form for Revenues, Operating Expenses, and Major Repairs and Replacements	Word	Yes
HOA-CX-6.1: Entity Risk Factors	Word	No
HOA-CX-6.2: Fraud Risk Factors	Word	No
HOA-CX-7.1: Risk Assessment Summary Form	Word	No
HOA-CX-7.2: Inherent Risk Assessment Form	Word	No
HOA-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
HOA-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
HOA-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
HOA-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
HOA-CX-9.2: Ratio Analysis Worksheet	Excel	No
HOA-CX-10.1: Test of Controls Form	Word	No
HOA-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
HOA-CX-11.1: Confirmation Summary Form	Excel	No
HOA-CX-11.2: Accounts Receivable Statistics Form	Excel	Yes
HOA-CX-11.3: Data Extraction Software Analysis Documentation Form	Word	No
HOA-CX-11.4: Residential Status Checklist for a Condominium Association	Excel	No
HOA-CX-11.5: Calculation of Residential Status	Excel	No
HOA-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
HOA-CX-12.2: Audit Difference Evaluation Form	Excel	No
HOA-CX-13: CIRA Disclosure Checklist	Word	Yes
HOA-CX-14: Supervision, Review, and Approval Form	Word	No
HOA-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
HOA-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
HOA-CX-16.1: Going Concern Checklist	Word	No
HOA-CX-16.2: Significant Estimates Identification Checklist	Word	No
HOA-CX-16.3: Concentrations Identification Checklist	Word	No
HOA-CX-16.4: Accounting and Engagement Issues	Word	No
HOA-CX-17.1: Client Billing Information	Word	No
HOA-CX-17.2: Engagement Status Report	Word	No
HOA-CX-17.3: Audit Time Summary	Excel	No
HOA-CX-17.4: Confirmation and Correspondence Control	Excel	No
HOA-CX-17.5: Checklist of Records Requested from the CIRA	Word	No
HOA-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	Yes
HOA-CL-1.1: Audit Engagement Letter	Word	Yes
HOA-CL-1.2: Engagement Letter Change Order Form	Word	Yes
HOA-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
HOA-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
HOA-CL-2.1: Request for Legal Representation--Lawyer is Requested to Provide Information	Word	Yes
HOA-CL-2.2: Request for Legal Representation--Lawyer is Requested to Confirm Information Provided by Client	Word	Yes
HOA-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
HOA-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
HOA-CL-3.1: Management Representation Letter	Word	Yes
HOA-CL-3.2: Management Representation Letter When the Current Year Financial Statements Have Been Audited and the Prior Year Financial Statements Have Been Reviewed	Word	Yes
HOA-CL-3.3: Summary of Audit Differences	Word	Yes
HOA-CL-3.4: Updating Management Representation Letter	Word	Yes
HOA-CL-4.1: Communication of Significant Deficiencies	Word	Yes
HOA-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
HOA-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
HOA-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes

Template Name	Host	Shareable
HOA-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance Includes Nonmanagement Personnel	Word	Yes
HOA-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
HOA-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
HOA-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
HOA-CL-6.3: Confirmation of Authorized Signatories	Word	Yes
HOA-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
HOA-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
HOA-CL-7.3: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
HOA-CL-7.4: Negative Accounts Receivable Confirmation Request	Word	Yes
HOA-CL-7.5: Confirmation of Note Receivable	Word	Yes
HOA-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
HOA-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
HOA-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
HOA-CL-10.1: Accounts Payable Confirmation	Word	Yes
HOA-CL-10.2: Note Payable Confirmation	Word	Yes
HOA-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
HOA-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
HOA-CL-10.5: Confirmation of Compensating Balances	Word	Yes
HOA-CL-10.6: Confirmation of Line of Credit	Word	Yes
HOA-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
HOA-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
HOA-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
HOA-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
HOA-CL-12.2: Confirmation of Insurance Coverage (Other Than Life Insurance)	Word	Yes
HOA-CL-12.3: Confirmation of Lease Agreement	Word	Yes
HOA-CL-12.4: Related Party Confirmation	Word	Yes
HOA-CL-12.5: Data Request Letter	Word	Yes
HOA-CL-12.6: HOA Assistance Request Letter	Word	Yes
HOA-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
HOA-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
HOA-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
HOA-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
HOA-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
HOA-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
HOA-CL-14.1: Request for Representations from Component Auditor when Reference Will Be Made	Word	Yes
HOA-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
HOA-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
HOA-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
HOA-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
HOA-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
HOA-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
HOA-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
HOA-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and	Word	Yes

Template Name	Host	Shareable
Findings When Responsibility is Assumed		
HOA-AP-0: AUDIT PROGRAMS	Word	No
HOA-AP-1: Audit Program for General Planning Procedures	Word	No
HOA-AP-1A: Other General Planning Procedures	Word	No
HOA-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
HOA-AP-2A: Other General Auditing and Completion Procedures	Word	No
HOA-AP-3: Audit Program for Cash (Including Interest-bearing Deposits)	Word	No
HOA-AP-4: Audit Program for Receivables	Word	No
HOA-AP-4A: Other Audit Procedures for Receivables	Word	No
HOA-AP-7: Audit Program for Property and Equipment	Word	No
HOA-AP-7A: Other Audit Procedures for Property and Equipment	Word	No
HOA-AP-8: Audit Program for Investments and Derivatives	Word	No
HOA-AP-8A: Other Audit Procedures for Investments and Derivatives	Word	No
HOA-AP-9: Audit Program for Other Assets	Word	No
HOA-AP-9A: Other Audit Procedures for Other Assets	Word	No
HOA-AP-10: Audit Program for Accounts Payable and Other Liabilities	Word	No
HOA-AP-10A: Other Audit Procedures for Accounts Payable and Other Liabilities	Word	No
HOA-AP-11: Audit Program for Debt and Related Liabilities	Word	No
HOA-AP-12: Audit Program for Income Taxes	Word	No
HOA-AP-12A: Other Audit Procedures for Income Taxes	Word	No
HOA-AP-13: Audit Program for Equity	Word	No
HOA-AP-14: Audit Program for Revenues, Operating Expenses, and Major Repair and Replacement Expenditures	Word	No
HOA-AP-14A: Other Audit Procedures for Revenues, Operating Expenses, and Major Repair and Replacement Expenditures	Word	No
HOA-IA-0: INITIAL AUDIT PROGRAMS	Word	No
HOA-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
HOA-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
HOA-IA-3: Additional Audit Procedures for Cash (Including Interest-bearing Deposits) Beginning Balance in Initial Audit	Word	No
HOA-IA-4: Additional Audit Procedures for Receivables Beginning Balance in Initial Audit	Word	No
HOA-IA-7: Additional Audit Procedures for Property and Equipment Beginning Balance in Initial Audit	Word	No
HOA-IA-8: Additional Audit Procedures for Investment and Derivatives Beginning Balance in Initial Audit	Word	No
HOA-IA-9: Additional Audit Procedures for Other Assets Beginning Balance in Initial Audit	Word	No
HOA-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
HOA-IA-11: Additional Audit Procedures for Debt and Related Liabilities Beginning Balance in Initial Audit	Word	No
HOA-IA-12: Additional Audit Procedures for Income Taxes Beginning Balance in Initial Audit	Word	No
HOA-IA-13: Additional Audit Procedures for Equity Beginning Balance in Initial Audit	Word	No
HOA-CR-0: COMPILATION AND REVIEW PRACTICE AIDS	Word	No
HOA-CR-1: Engagement Acceptance and Continuance Form--Compilation or Review	Word	No
HOA-CR-2: Checklist for a Step-down Engagement (Audit to Review, Compilation, or Preparation; Review to Compilation or Preparation; Compilation to Preparation)	Word	No
HOA-CR-3.1: Illustrative Engagement Letter--Compilation Only, No Preparation or Other Nonattest Services	Word	No
HOA-CR-3.2: Illustrative Engagement Letter--Review Only, No Preparation or Other Nonattest Services	Word	No
HOA-CR-4: Client Information Form--Compilation or Review	Word	No
HOA-CR-5.1: Compilation Procedures, Review, and Approval Form	Word	No
HOA-CR-5.2: Review Procedures, Review, and Approval Form	Word	No
HOA-CR-6: Trial Balance Preparation Checklist	Word	No

Template Name	Host	Shareable
HOA-CR-7: Inquiry and Analytical Procedures Program--Review	Word	No
HOA-CR-8.1: Compilation Reporting Checklist	Word	No
HOA-CR-8.2: Review Reporting Checklist	Word	No
HOA-CR-9: Illustrative Representation Letter--Review Engagement	Word	No
HOA-CR-10: SMART Analytical Procedures Documentation Form	Excel	No
HOA-IR-0: INTERIM REVIEW PRACTICE AIDS	Word	No
HOA-IR-1: Audit Engagement Letter (Including Interim Reviews)	Word	Yes
HOA-IR-2: Interim Review Program	Word	No
HOA-IR-3: Interim Review Inquiries Checklist	Word	No
HOA-IR-4: Misstatement Evaluation Form--Interim Reviews	Word	No
HOA-IR-5: Disclosure Requirements for Condensed Interim Financial Information of CIRAs	Word	No
HOA-IR-6: Management Representation Letter--Interim Review	Word	Yes
HOA-IR-7: Supervision, Review, and Approval Form--Interim Review	Word	No

Specified Risk

Template Name	Host	Shareable
APPENDIX 5A-4: CIRA Tax Worksheet I--Form 1120-H	Excel	No
APPENDIX 5A-5: CIRA Tax Worksheet I--Form 1120	Excel	No
APPENDIX 5A-6: CIRA Tax Worksheet II--Form 1120-H	Excel	No
APPENDIX 5A-7: CIRA Tax Worksheet II--Form 1120	Excel	No
APPENDIX 5A-8: Worksheet Comparing Form 1120-H to Form 1120	Excel	No
APPENDIX 5B-1: Association Resolution for Revenue Ruling 70-604 Election--Excess Income Applied to the Following Year's Assessments	Word	No
APPENDIX 5B-2: Association Resolution for Revenue Ruling 70-604 Election--Excess Income Refunded to Members	Word	No
APPENDIX 5E: Checklist for Preparing Form 1120	Word	No
APPENDIX 8A-1: Standard Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	No
APPENDIX 8A-2: Standard Report on Comparative Financial Statements--GAAP Basis Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 8A-3: Standard Report on Financial Statements for a Single Year--Emphasis of a Matter: Auditors' Responsibility for Replacement Fund Information (Report Drafting Illustration)	Word	No
APPENDIX 8A-4: Modified Report on Financial Statements for a Single Year; Going Concern Uncertainty (Report Drafting Illustration)	Word	No
APPENDIX 8A-5: Comparative Financial Statements--Current Period Audited; Prior Period Reviewed (Report Drafting Illustration)	Word	No
APPENDIX 8A-6: Audited Comparative Financial Statements; Reference to Predecessor Auditors' Unmodified Opinion (Report Drafting Illustration)	Word	No
APPENDIX 8A-7: Unmodified Opinion on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 8A-8: Unmodified Opinion on Supplementary Information--Other-matter Paragraph of Auditors' Standard Report (Report Drafting Illustration)	Word	No
APPENDIX 8A-9: Disclaimer of Opinion on Part of the Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 8A-10: Disclaimer of Opinion on All Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 8A-11: Unmodified Opinion on Basic Financial Statements; Disclaimer of Opinion on Required Supplementary Information about Future Major Repairs and Replacements (Report Drafting Illustration)	Word	No
APPENDIX 8A-12: Unmodified Opinion on Basic Financial Strmnts; Unmodified Opinion on Supplementary Info & Disclaimer of Opinion on Required Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 8A-13: Unmodified Opinion on Basic Financial Statements & Omission of Required Supplementary Information about Future Major Repairs and Replacements (Report Drafting Illustration)	Word	No

Template Name	Host	Shareable
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APPENDIX 8A-15: Unmodified Opinion on Basic Financial Statements & Prescribed Procedures for Required Supplementary Information about Future Major Repairs and Replacements Not Completed (Report Drafting Illustration)	Word	No
APPENDIX 8A-16: Unmodified Opinion on Basic Financial Statements & Unresolved Doubts about Adherence to AICPA Guidelines for Required Supplementary Information about Future Major Repairs and Replacements (Report Drafting Illustration)	Word	No
APPENDIX 9A-1: Standard Compilation Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	No
APPENDIX 9A-2: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Compiled Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9A-3: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Required Supplementary Information That Has Not Been Compiled or Reviewed (Report Drafting Illustration)	Word	No
APPENDIX 9A-4: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Compiled Required Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9A-5: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Required Supplementary Information Omitted (Report Drafting Illustration)	Word	No
APPENDIX 9A-6: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Substantially All Disclosures Required by GAAP and the Required Supplementary Info Omitted (Report Drafting Illust)	Word	No
APPENDIX 9A-7: Standard Compilation Report --GAAP Basis Financial Statements for a Single Year with Compiled Reqd Supp Info That Departs from FASB guidelines (Report Drafting Illustration)	Word	No
APPENDIX 9B-1: Standard Review Report--GAAP Basis Financial Statements for a Single Year (Report Drafting Illustration)	Word	No
APPENDIX 9B-2: Report on Comparative Financial Statements--Current Year Reviewed, Prior Year Audited (Report Drafting Illustration)	Word	No
APPENDIX 9B-3: Review Report on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 9B-4: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Reviewed Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9B-5: Review Report on Part of the Supplementary Information; Compilation Report on the Remainder--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 9B-6: Compilation Report on Supplementary Information--Separate Report (Report Drafting Illustration)	Word	No
APPENDIX 9B-7: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Compiled Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9B-8: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Required Supplementary Information That Has Not Been Compiled or Reviewed (Report Drafting Illustration)	Word	No
APPENDIX 9B-9: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Compiled Required Supplementary Information (Report Drafting Illustration)	Word	No
APPENDIX 9B-10: Standard Review Rep--GAAP Basis Financial Statements for a Single Yr with Reviewed Supplementary Info and Required Supplementary Info That Has Not Been Compiled or Reviewed (Report Drafting Illustration)	Word	No
APPENDIX 9B-11: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Required Supplementary Information Omitted (Report Drafting Illustration)	Word	No
APPENDIX 9B-12: Standard Review Report--GAAP Basis Financial Statements for a Single Year with Compiled Required Supplementary Information That Departs from Prescribed Guidelines (Report Drafting Illustration)	Word	No
APPENDIX 12A-1: Introduction	Word	No
APPENDIX 12A-2: Florida Financial Statement Disclosure Checklist/Supplement--Condominium Associations	Word	No
APPENDIX 12A-3: Florida Financial Statement Disclosure Checklist/Supplement--Timeshare	Word	No

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Developments		
APPENDIX 12A-4: Florida Financial Statement Disclosure Checklist/Supplement--Cooperative Associations	Word	No
APPENDIX 12A-5: Florida Financial Statement Disclosure Checklist/Supplement--Homeowners' Associations	Word	No
HOA-FP-0: FIRM POLICIES	Word	No
HOA-FP-1: Audit Team Members	Word	No
HOA-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
HOA-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
HOA-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
HOA-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
HOA-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
HOA-CX-3.2: Engagement Team Discussion	Word	No
HOA-CX-3.3: Fraud Risk Inquiries Form	Word	No
HOA-CX-3.5: Documentation and Analysis of Group Components	Word	No
HOA-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
HOA-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
HOA-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
HOA-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
HOA-CX-4.3: Walkthrough Documentation Forms	Word	Yes
HOA-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
HOA-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
HOA-CX-5: Activity and Entity-level Control Forms	Word	Yes
HOA-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
HOA-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
HOA-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
HOA-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
HOA-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
HOA-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
HOA-CX-6.1: Entity Risk Factors	Word	No
HOA-CX-6.2: Fraud Risk Factors	Word	No
HOA-CX-7.1: Risk Assessment Summary Form	Word	No
HOA-CX-7.2: Inherent Risk Assessment Form	Word	No
HOA-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
HOA-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
HOA-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
HOA-CX-11.1: Confirmation Summary Form	Excel	No
HOA-CX-11.2: Accounts Receivable Statistics Form	Excel	Yes
HOA-CX-11.4: Residential Status Checklist for a Condominium Association	Excel	No
HOA-CX-11.5: Calculation of Residential Status	Excel	No
HOA-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
HOA-CX-12.2: Audit Difference Evaluation Form	Excel	No
HOA-CX-13: CIRA Disclosure Checklist	Word	Yes
HOA-CX-14: Supervision, Review, and Approval Form	Word	No
HOA-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
HOA-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
HOA-CX-16.1: Going Concern Checklist	Word	No
HOA-CX-16.2: Significant Estimates Identification Checklist	Word	No
HOA-CX-16.3: Concentrations Identification Checklist	Word	No
HOA-CX-16.4: Accounting and Engagement Issues	Word	No
HOA-CX-17.4: Confirmation and Correspondence Control	Excel	No
HOA-CX-17.5: Checklist of Records Requested from the CIRA	Word	No

Template Name	Host	Shareable
HOA-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	Yes
HOA-CL-1.1: Audit Engagement Letter	Word	Yes
HOA-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
HOA-CL-2.1: Request for Legal Representation--Lawyer is Requested to Provide Information	Word	Yes
HOA-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
HOA-CL-3.1: Management Representation Letter	Word	Yes
HOA-CL-3.2: Management Representation Letter When the Current Year Financial Statements Have Been Audited and the Prior Year Financial Statements Have Been Reviewed	Word	Yes
HOA-CL-4.1: Communication of Significant Deficiencies	Word	Yes
HOA-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
HOA-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
HOA-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
HOA-CL-6.3: Confirmation of Authorized Signatories	Word	Yes
HOA-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
HOA-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
HOA-CL-7.3: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
HOA-CL-7.5: Confirmation of Note Receivable	Word	Yes
HOA-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
HOA-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
HOA-CL-10.2: Note Payable Confirmation	Word	Yes
HOA-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
HOA-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
HOA-CL-10.5: Confirmation of Compensating Balances	Word	Yes
HOA-CL-10.6: Confirmation of Line of Credit	Word	Yes
HOA-CL-12.4: Related Party Confirmation	Word	Yes
HOA-CL-12.6: HOA Assistance Request Letter	Word	Yes
HOA-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
HOA-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
HOA-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
HOA-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
HOA-AP-0-s: AUDIT PROGRAMS	Word	No
HOA-AP-1-s: Audit Program for General Planning Procedures	Word	No
HOA-AP-2-s: Audit Program for General Auditing and Completion Procedures	Word	No
HOA-AP-3-s: Audit Program for Cash (Including Interest-bearing Deposits)	Word	No
HOA-AP-4-s: Audit Program for Receivables	Word	No
HOA-AP-7-s: Audit Program for Property and Equipment	Word	No
HOA-AP-8-s: Audit Program for Investments and Derivatives	Word	No
HOA-AP-9-s: Audit Program for Other Assets	Word	No
HOA-AP-10-s: Audit Program for Accounts Payable and Other Liabilities	Word	No
HOA-AP-11-s: Audit Program for Debt and Related Liabilities	Word	No
HOA-AP-12-s: Audit Program for Income Taxes	Word	No
HOA-AP-13-s: Audit Program for Equity	Word	No
HOA-AP-14-s: Audit Program for Revenues, Operating Expenses, and Major Repair and Replacement Expenditures	Word	No
HOA-CR-0: COMPILATION AND REVIEW PRACTICE AIDS	Word	No
HOA-CR-1: Engagement Acceptance and Continuance Form--Compilation or Review	Word	No
HOA-CR-2: Checklist for a Step-down Engagement (Audit to Review, Compilation, or	Word	No

Template Name	Host	Shareable
Preparation; Review to Compilation or Preparation; Compilation to Preparation)		
HOA-CR-3.1: Illustrative Engagement Letter--Compilation Only, No Preparation or Other Nonattest Services	Word	No
HOA-CR-3.2: Illustrative Engagement Letter--Review Only, No Preparation or Other Nonattest Services	Word	No
HOA-CR-4: Client Information Form--Compilation or Review	Word	No
HOA-CR-5.1: Compilation Procedures, Review, and Approval Form	Word	No
HOA-CR-5.2: Review Procedures, Review, and Approval Form	Word	No
HOA-CR-6: Trial Balance Preparation Checklist	Word	No
HOA-CR-7: Inquiry and Analytical Procedures Program--Review	Word	No
HOA-CR-8.1: Compilation Reporting Checklist	Word	No
HOA-CR-8.2: Review Reporting Checklist	Word	No
HOA-CR-9: Illustrative Representation Letter--Review Engagement	Word	No
HOA-CR-10: SMART Analytical Procedures Documentation Form	Excel	No

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Template Name	Host	Shareable
HUD-FP-0: AUDIT FIRM POLICIES	Word	No
HUD-FP-1: Audit Team Members	Word	No
Appendix 8A-1: Report on Financial Statements and Supplementary Information for a Single Year--For-profit Entity	Word	Yes
Appendix 8A-2: Report on Comparative Financial Statements and Supplementary Information for the Current Year--For-profit Entity	Word	Yes
Appendix 8B-1: Report Modified for a GAAP Departure--For-profit Entity	Word	Yes
Appendix 8B-2: Report Modified for a Going Concern Uncertainty--For-profit Entity	Word	Yes
Appendix 8C-1: GAS Rpt on IC over Fin Rptng and on Compliance and Other--No Material Weaknesses, Sig Deficiencies, or Rptable Instances of Noncompliance or Other Matters Identified--For-profit Entity	Word	Yes
Appendix 8C-2: GAS Rpt on IC over Fin Rptng and on Compliance and Other--No Mat Weaknesses Identified, but with Sig Deficiencies and Rptable Instances of Noncompliance, and Other Matters Identified--For-profit Entity	Word	Yes
Appendix 8C-3: GAS Rpt on IC over Fin Rptng and on Compliance and Other--Mat Weaknesses and Significant Deficiencies and Rptable Instances of Noncompliance, and Other Matters Identified--For-profit Entity	Word	Yes
Appendix 8D-1: HUD Audit Guide Rpt on Compliance For Each Major HUD Program and IC over Compliance--Unmodified Opinion on Compliance; No Material Weaknesses or Significant Deficiencies--For-profit Entity	Word	Yes
Appendix 8D-2: HUD Audit Guide Rpt on Compl For Ea Maj HUD Prog and IC over Compl--Qual Op on Compl for 1 Major HUD Prog and Unmod Op on Compl for the Other Major HUD Prog; Mat Weaks and Sig Defs--For-profit Entity	Word	Yes
Appendix 8D-3: HUD Audit Guide Rpt on Compl For Ea Maj HUD Prog and IC over Compl--Adverse Op on Compl for 1 Major HUD Prog and Unmod Op on Compl for the Other Major HUD Prog; Mat Weaks and Sig Defs--For-profit Entity	Word	Yes
Appendix 8E: Report on Financial Statements and Supplementary Information--Nonprofit Entity	Word	Yes
Appendix 8F-1: GAS Rpt on IC over Financial Rptng and Compliance and Other Matters--No Mat Weak, Sig Def, or Rptable Instances of Noncomp or Other matters Identified--Nonprofit Entity	Word	Yes
Appendix 8F-2: GAS Rpt on IC over Financial Rptng and Comp and Other Matters--No Mat Weaknesses Identified, but with Sig Def, and Rptable Instances of Noncomp, and Other Matters Identified--Nonprofit Entity	Word	Yes
Appendix 8F-3: GAS Rpt on IC over Financial Rptng and Compliance and Other Matters--with Mat Weak, Sig Def, and Rptable Instances of Noncomp, and Other Matters Identified--	Word	Yes

Template Name	Host	Shareable
Nonprofit Entity		
Appendix 8G-1: Single Audit Rpt on Compliance and IC over Compliance--Unmodified Compliance Opinion and No Mat Weak or Sig Def--Nonprofit Entity	Word	Yes
Appendix 8G-2: Single Audit Rpt on Compliance and IC over Compliance--Qual Compliance Opinion for One Major Federal Program and Unmodified Opion on Compliance for Each of the Other Major Federal Programs; with Mat Weak and Sig Def--Nonprofit Entity	Word	Yes
Appendix 8G-3: Single Audit Rpt on Compliance and IC over Compliance--Adverse Compliance Opinion for One Major Federal Program and Unmodified Opion on Compliance for Each of the Other Major Federal Programs; with Mat Weak and Sig Def--Nonprofit Entity	Word	Yes
Appendix 8H-1: Report on Agreed-upon Procedure for Electronic Submission (Reports Dated before May 1, 2017)--For-profit Entity	Word	Yes
Appendix 8H-2: Report on Agreed-upon Procedure for Electronic Submission (Reports Dated before May 1, 2017)--Nonprofit Entity	Word	Yes
Appendix 8H-3: Report on Agreed-upon Procedure for Electronic Submission (Reports Dated on or after May 1, 2017)--For-profit Entity	Word	Yes
Appendix 8H-4: Report on Agreed-upon Procedure for Electronic Submission (Reports Dated on or after May 1, 2017)--Nonprofit Entity	Word	Yes
Appendix 8I: Report on Cost Certification Audit	Word	Yes
HUD-AP-0: AUDIT PROGRAMS	Word	No
HUD-AP-1: Audit Program for General Planning Procedures	Word	No
HUD-AP-1A: Other Audit Procedures for General Planning Procedures	Word	No
HUD-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
HUD-AP-2A: Other Audit Procedures for General Auditing and Completion Procedures	Word	No
HUD-AP-3: Audit Program for Minutes, Contracts, Laws, and Regulations	Word	No
HUD-AP-4: Audit Program for Cash and Restricted Deposits (Including Interest-bearing Deposits)	Word	No
HUD-AP-5: Audit Program for Investments and Derivatives	Word	No
HUD-AP-5A: Other Audit Procedures for Investments and Derivatives	Word	No
HUD-AP-6: Audit Program for Prepaids, Deferred Charges, Intangibles, and Other Assets	Word	No
HUD-AP-6A: Other Audit Procedures for Prepaids, Deferred Charges, Intangibles, and Other Assets	Word	No
HUD-AP-7: Audit Program for Receivables and Revenues	Word	No
HUD-AP-7A: Other Audit Procedures for Receivables and Revenues	Word	No
HUD-AP-8: Audit Program for Property	Word	No
HUD-AP-8A: Other Audit Procedures for Property	Word	No
HUD-AP-9: Audit Program for Accounts Payable, Accrued Liabilities, and Other Liabilities	Word	No
HUD-AP-9A: Other Audit Procedures for Accounts Payable, Accrued Liabilities, and Other Liabilities	Word	No
HUD-AP-10: Audit Program for Debt and Related Liabilities and Capital Advances	Word	No
HUD-AP-10A: Other Audit Procedures for Debt and Related Liabilities and Capital Advances	Word	No
HUD-AP-11: Audit Program for Income Taxes	Word	No
HUD-AP-12: Audit Program for Equity	Word	No
HUD-AP-12A: Other Audit Procedures for Equity	Word	No
HUD-AP-13: Audit Program for Income, Operating Expenses, and Major Repair and Replacement Expenditures	Word	No
HUD-AP-14: For-profit Audit Program--Compliance Requirements for For-profit HUD Multifamily Housing Programs	Word	No
HUD-AP-15: For-profit Audit Program--Compliance Requirements for FHA-approved Lenders	Word	No
HUD-AP-16: Nonprofit Audit Program--Compliance Requirements for Section 202 and Section 811 Programs (Federal Awards Made prior to December 26, 2014)	Word	No
HUD-AP-17: Nonprofit Audit Program--Compliance Requirements for Section 202 and Section 811 Programs (Federal Awards Made/Changed on or after December 26, 2014)	Word	No
HUD-AP-18: Nonprofit Audit Program--Compliance Requirements for Section 8 Project-based Cluster Programs (Federal Awards Made prior to December 26, 2014)	Word	No
HUD-AP-19: Nonprofit Audit Program--Compliance Requirements for Section 8 Project-based	Word	No

Template Name	Host	Shareable
Cluster Programs (Federal Awards Made/Changed on or after December 26, 2014)		
HUD-AP-20: Nonprofit Audit Program--Federal Award Programs Not Included in the Compliance Supplement	Word	No
HUD-AP-21: Nonprofit Audit Program--Schedule of Expenditures of Federal Awards	Word	No
HUD-CL-0: AUDIT CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
HUD-CL-1.1: Audit Engagement Letter--For-profit Entity	Word	Yes
HUD-CL-1.2: Audit Engagement Letter--Nonprofit Entity	Word	Yes
HUD-CL-1.3: Agreed-upon Procedure Engagement Letter (Reports Dated before May 1, 2017) --For-profit Entity	Word	Yes
HUD-CL-1.4: Agreed-upon Procedure Engagement Letter (Reports Dated before May 1, 2017)--Nonprofit Entity	Word	Yes
HUD-CL-1.5: Resignation Letter--Drafting Form	Word	Yes
HUD-CL-1.6: Agreed-upon Procedure Engagement Letter (Reports Dated on or after May 1, 2017)--For-profit Entity	Word	Yes
HUD-CL-1.7: Agreed-upon Procedure Engagement Letter (Reports Dated on or after May 1, 2017)--Nonprofit Entity	Word	Yes
HUD-CL-2.1: Request for Legal Representation--Lawyer is Requested to Provide Information	Word	Yes
HUD-CL-2.2: Request for Legal Representation--Lawyer is Requested to Confirm Information Provided by Client	Word	Yes
HUD-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
HUD-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
HUD-CL-3.1: Management Representation Letter--For-profit Entity	Word	Yes
HUD-CL-3.2: Management Representation Letter--Nonprofit Entity	Word	Yes
HUD-CL-3.3: Summary of Audit Differences	Word	Yes
HUD-CL-3.4: Updating Management Representation Letter	Word	Yes
HUD-CL-3.5: Agreed-upon Procedure Representation Letter--For-profit Entity	Word	Yes
HUD-CL-3.6: Agreed-upon Procedure Representation Letter--Nonprofit Entity	Word	Yes
HUD-CL-5.1: Communications with Those Charged with Governance during Planning	Word	Yes
HUD-CL-5.2: Communications with Those Charged with Governance at the Conclusion of the Audit	Word	Yes
HUD-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
HUD-CL-6.2: Receipt for Cash Observed by Auditor	Excel	Yes
HUD-CL-6.3: Confirmation of Authorized Signatories	Word	Yes
HUD-CL-6.4: Confirmation of Escrow Accounts Maintained by Financial Institutions in Connection with Section 202 Direct Loan Projects and Sections 202 and 811 Capital Advance Projects	Word	Yes
HUD-CL-7.1: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
HUD-CL-7.2: Confirmation of Note Receivable	Word	Yes
HUD-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
HUD-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
HUD-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
HUD-CL-10.1: Accounts Payable Confirmation	Word	Yes
HUD-CL-10.2: Note Payable Confirmation (to Parties Other Than Banks or HUD)	Word	Yes
HUD-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
HUD-CL-10.4: Confirmation of Mortgage Debt--Mortgages Held by Financial Institutions	Word	Yes
HUD-CL-10.5: Confirmation of Mortgage Debt--Section 202 Direct Loans	Word	Yes
HUD-CL-10.6: Confirmation of Mortgage Debt--HUD-held Mortgages	Word	Yes
HUD-CL-10.7: Confirmation of Flexible Subsidy Loans	Word	Yes
HUD-CL-10.8: Confirmation of Line of Credit	Word	Yes
HUD-CL-10.9: Confirmation of Compensating Balances	Word	Yes
HUD-CL-10.10: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
HUD-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
HUD-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes

Template Name	Host	Shareable
HUD-CL-12.3: Confirmation of Lease Agreement	Word	Yes
HUD-CL-12.4: Related Party Confirmation	Word	Yes
HUD-CL-12.5: Request for Service Auditor's Report	Word	Yes
HUD-CL-12.6: External Peer Review Report Transmittal Letter	Word	Yes
HUD-CL-12.7: Data Request Letter	Word	Yes
HUD-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
HUD-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
HUD-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
HUD-CL-13.4: Communication with Predecessor Auditor prior to Final Engagement Acceptance	Word	Yes
HUD-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
HUD-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
HUD-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
HUD-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
HUD-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
HUD-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
HUD-CL-14.7: Letter from Principal Auditor to Other Auditors Regarding Related Parties	Word	Yes
HUD-CL-14.8: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
HUD-CX-0: AUDIT CHECKLISTS AND PRACTICE AIDS	Word	No
HUD-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
HUD-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
HUD-CX-1.2: Evaluating Independence--Yellow Book and GAAS Audits	Word	No
HUD-CX-1.3: Continuing Professional Education Documentation Form	Word	No
HUD-CX-1.4: For-profit Entity Compliance Audit Determination and Planning Worksheet	Excel	No
HUD-CX-1.5: Nonprofit Single Audit and Major Program Determination Worksheet	Excel	No
HUD-CX-1.6: Nonprofit Low-risk Federal Program Determination Worksheet	Word	No
HUD-CX-1.7: Nonprofit High-risk Federal Program Determination Worksheet	Word	No
HUD-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
HUD-CX-2.2: Component Materiality Worksheet	Excel	No
HUD-CX-2.3: Nonprofit Planning Materiality--Federal Award Programs	Excel	No
HUD-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
HUD-CX-3.2: Engagement Team Discussion	Word	No
HUD-CX-3.3: Fraud Risk Inquiries Form	Word	No
HUD-CX-3.4: Audit Inquiries Summary Form	Word	No
HUD-CX-3.5: Documentation and Analysis of Group Components	Word	No
HUD-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
HUD-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
HUD-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
HUD-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
HUD-CX-4.3: Walkthrough Documentation Forms	Word	Yes
HUD-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
HUD-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
HUD-CX-4.4: Compliance Requirements Control Matrix--For-profit Entities	Word	No
HUD-CX-4.5: Compliance Requirements Control Matrix--Nonprofit Entities	Word	No
HUD-CX-5: Activities and Entity-level Control Forms	Word	Yes
HUD-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
HUD-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes

Template Name	Host	Shareable
HUD-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
HUD-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
HUD-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
HUD-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
HUD-CX-5.7: Control Activities Form for Cash and Restricted Deposits (Including Interest-bearing Deposits)	Word	Yes
HUD-CX-5.8: Control Activities Form for Investments and Derivatives	Word	Yes
HUD-CX-5.9: Control Activities Form for Prepaids, Deferred Charges, Intangibles, and Other Assets	Word	Yes
HUD-CX-5.10: Control Activities Form for Receivables and Revenues	Word	Yes
HUD-CX-5.11: Control Activities Form for Property	Word	Yes
HUD-CX-5.12: Control Activities Form for Accounts Payable, Accrued Liabilities, and Other Liabilities	Word	Yes
HUD-CX-5.13: Control Activities Form for Debt and Related Liabilities and Capital Advances	Word	Yes
HUD-CX-5.14: Control Activities Form for Income Taxes	Word	Yes
HUD-CX-5.15: Control Activities Form for Equity	Word	Yes
HUD-CX-5.16: Control Activities Form for Income, Operating Expenses, and Major Repair and Replacement Expenditures	Word	Yes
HUD-CX-5.17: Compliance Control Activity Form--For-profit Entities	Word	No
HUD-CX-6.1: Entity Risk Factors	Word	No
HUD-CX-6.2: Fraud Risk Factors	Word	No
HUD-CX-7.1: Risk Assessment Summary Form	Word	No
HUD-CX-7.2: Inherent Risk Assessment Form	Word	No
HUD-CX-7.3: Risk of Material Noncompliance Assessment Form--For-profit Entities	Word	No
HUD-CX-7.4: Inherent Risk of Noncompliance Assessment Form--For-profit Entities	Word	No
HUD-CX-7.5: Risk of Material Noncompliance Assessment Form--Nonprofit Entities	Word	No
HUD-CX-7.6: Inherent Risk of Noncompliance Assessment Form--Nonprofit Entities	Word	No
HUD-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
HUD-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
HUD-CX-8.3: Sampling Worksheet for Testing Account Coding and Classification	Word	No
HUD-CX-8.4: Planning Worksheet to Determine Extent of Substantive Procedures--Federal Award Programs	Excel	No
HUD-CX-8.5: Tests of Compliance--For-profit Sampling Planning and Evaluation Form	Word	No
HUD-CX-8.6: For-profit Sampling Form for Group Project-based Samples	Word	No
HUD-CX-8.7: Tests of Compliance--Nonprofit Sampling Planning and Evaluation Form	Word	No
HUD-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
HUD-CX-9.2: Ratio Analysis Worksheet	Excel	No
HUD-CX-10.1: Tests of Controls Form--Account Balance or Transaction Class	Word	No
HUD-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form--Account Balance or Transaction Class	Excel	No
HUD-CX-10.3: Tests of Controls--Planning and Evaluation Form	Word	No
HUD-CX-10.4: Tests of Compliance Controls--Sampling Planning and Evaluation Form	Excel	No
HUD-CX-11.1: Confirmation Summary Form	Word	Yes
HUD-CX-11.2: Accounts Receivable Statistics Form	Excel	Yes
HUD-CX-11.3: Data Extraction Software Analysis Documentation Form	Excel	No
HUD-CX-11.4: Cost Certification Audit Checklist	Word	No
HUD-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
HUD-CX-12.2: Audit Difference Evaluation Form	Excel	No
HUD-CX-12.3: Noncompliance Evaluation Form--Federal Award Programs	Excel	No
HUD-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	No
HUD-CX-13.2: Nonprofit Organization Disclosure Checklist	Word	No
HUD-CX-13.3: Additional Disclosures for HUD-assisted Entities	Word	No
HUD-CX-13.4: Nonprofit Organization Disclosure Checklist for the Schedule of Expenditures of Federal Awards	Word	No

Template Name	Host	Shareable
HUD-CX-14.1: Supervision, Review, and Approval Form--For-profit Entities	Word	No
HUD-CX-14.2: Supervision, Review, and Approval Form--Nonprofit Entities	Word	No
HUD-CX-14.3: Audit Documentation Checklist	Word	No
HUD-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
HUD-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
HUD-CX-15.3: Audit Finding Development Worksheet--Federal Award Programs	Word	No
HUD-CX-16.1: Going Concern Checklist	Word	No
HUD-CX-16.2: Accounting and Engagement Issues	Word	No
HUD-CX-17.1: Client Billing Information	Word	No
HUD-CX-17.2: Engagement Status Report	Word	No
HUD-CX-17.3: Audit Time Summary	Excel	No
HUD-CX-17.4: Confirmation and Correspondence Control	Excel	No
HUD-CX-17.5: Checklist of Records Requested from Client	Word	No

Internal Control and Fraud Prevention (11/16) (20161101) [\(top\)](#)

Template Name	Host	Shareable
ICF-CX-0: FORMS AND CHECKLISTS	Word	Yes
ICF-CX-1: Procedures Checklist for Evaluating Internal Control	Word	No
ICF-CX-2: Risk Identification Form	Word	No
ICF-CX-3: Linking Significant Accounts and Disclosures to Major Classes of Transactions and Significant Processes	Word	No
ICF-CX-4: Organization Level Controls Documentation Form	Word	No
ICF-CX-5.1: Activity-level and Other Entity-level Controls	Word	No
ICF-CX-5.2: Control Identification Matrix	Word	No
ICF-CX-5.3: Financial Reporting System Documentation Form--Significant Transaction Classes	Word	No
ICF-CX-5.4: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	No
ICF-CX-5.5: Financial Reporting System Documentation Form--Financial Close and Reporting Process	Word	No
ICF-CX-5.6: Walkthrough Documentation Forms	Word	No
ICF-CX-5.6.1: Walkthrough Documentation Table	Word	No
ICF-CX-5.6.2: Walkthrough Documentation Memo	Word	No
ICF-CX-6: Activity and Entity-level Control Forms	Word	Yes
ICF-CX-6.1: Entity-level Control Form for Control Environment	Word	Yes
ICF-CX-6.2: Entity-level Control Form for Risk Assessment	Word	Yes
ICF-CX-6.3: Entity-level Control Form for Information and Communication	Word	Yes
ICF-CX-6.4: Entity-level Control Form for Monitoring	Word	Yes
ICF-CX-6.5: Control Activities Form for Financial Close and Reporting	Word	Yes
ICF-CX-6.6: Control Activities Form for Cash	Word	Yes
ICF-CX-6.7: Control Activities Form for Accounts Receivable and Sales	Word	Yes
ICF-CX-6.8: Control Activities Form for Inventory and Cost of Sales	Word	Yes
ICF-CX-6.9: Control Activities Form for Property	Word	Yes
ICF-CX-6.10: Control Activities Form for Investments and Derivatives	Word	Yes
ICF-CX-6.11: Control Activities Form for Other Assets	Word	Yes
ICF-CX-6.12: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
ICF-CX-6.13: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
ICF-CX-6.14: Control Activities Form for Income Taxes	Word	Yes
ICF-CX-6.15: Control Activities Form for Equity	Word	Yes
ICF-CX-6.16: Control Activities Form for Income and Expenses	Word	Yes
ICF-CX-7: Information System Documentation Form (In-house System)	Word	Yes

Template Name	Host	Shareable
ICF-CX-8: Information System Documentation Form (Service Organization or Application Service Provider)	Word	Yes
ICF-CX-9: Information Technology Controls Questionnaire (Activity-oriented Approach)	Word	Yes
ICF-CX-10: IT Controls Questionnaire-General Controls (Traditional Approach)	Word	No
ICF-CX-11: Entity-level Control Form for IT General Controls	Word	No
ICF-CX-12.1: Test of Controls Form	Word	No
ICF-CX-12.2: Sampling Form for Evaluating Operating Effectiveness	Excel	No
ICF-CX-12.3: Test of Controls Form--IT General Controls	Word	No
ICF-CX-14: Fraud Prevention Checklist Instructions	Word	No
ICF-CX-14.1: Cash	Word	No
ICF-CX-14.2: Accounts Receivable	Word	No
ICF-CX-14.3: Investment Securities	Word	No
ICF-CX-14.4: Inventory	Word	No
ICF-CX-14.5: Fixed Assets	Word	No
ICF-CX-14.6: Payables and Disbursements	Word	No
ICF-CX-14.7: Payroll and Employee Reimbursement	Word	No
ICF-CX-14.8: Borrowing	Word	No
ICF-CX-14.9: Equity	Word	No
ICF-CX-15: Fraud Vulnerability Worksheet--Misappropriation of Assets	Word	No
ICF-CX-16: Fraud Vulnerability Worksheet--Fraudulent Financial Reporting	Word	No
ICF-CX-17.1: Control Deficiency Summarization and Evaluation Form	Word	No
ICF-CX-17.2: Control Deficiency Summarization and Evaluation Form--Interim (Sarbanes-Oxley Consulting Engagements Only)	Word	No
ICF-CX-20: Engagement Acceptance Form--Consulting Engagement	Word	Yes
ICF-CX-21: Engagement Letter Drafting Form--Internal Control Consulting Engagement	Word	Yes

Limited-Scope Audits of Standard 401(k) Plans (1/17) (20170101) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 1A: Checklist to Assess the Applicability of These Practice Aids	Word	No
LSA-FP-0: FIRM POLICIES	Word	No
LSA-FP-1: Audit Team Members	Word	No
LSA-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
LSA-CX-0.1: Application of Practice Aids to Engagements	Word	No
LSA-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
LSA-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
LSA-CX-2: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
LSA-CX-3.1: Understanding the Plan and Identifying Risks	Word	Yes
LSA-CX-3.2: Engagement Team Discussion	Word	Yes
LSA-CX-3.3: Fraud Risk Inquiries Form	Word	Yes
LSA-CX-3.4: Audit Inquiries Summary Form	Word	No
LSA-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
LSA-CX-4.2: Financial Reporting System Documentation Form	Word	Yes
LSA-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
LSA-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General IT Controls	Word	Yes
LSA-CX-4.3: Walkthrough Documentation Forms	Word	Yes
LSA-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
LSA-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
LSA-CX-4.4: Documentation Form for Reliance on a SOC 1 Report	Word	Yes

Template Name	Host	Shareable
LSA-CX-5: Activity and Entity-level Control Forms	Word	Yes
LSA-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
LSA-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
LSA-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
LSA-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
LSA-CX-5.5: Entity-level Control Form for General IT Controls	Word	Yes
LSA-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
LSA-CX-5.7: Control Activities Form for Employer Contributions Received and Receivable	Word	Yes
LSA-CX-5.9: Control Activities Form for Participant Data and Employee Contributions	Word	Yes
LSA-CX-5.10: Control Activities Form for Benefit Payments	Word	Yes
LSA-CX-5.11: Control Activities Form for Participant Accounts	Word	Yes
LSA-CX-5.13: Control Activities Form for Notes Receivable from Participants	Word	Yes
LSA-CX-5.15: Control Activities Form for Accounts Payable and Accrued Expenses	Word	Yes
LSA-CX-5.17: Control Activities Form for Operating Expenses	Word	Yes
LSA-CX-6.1: Plan Risk Factors	Word	No
LSA-CX-6.2: Fraud Risk Factors	Word	No
LSA-CX-7.1: Risk Assessment Summary Form	Word	No
LSA-CX-7.2: Inherent Risk Assessment Form	Word	No
LSA-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
LSA-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
LSA-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
LSA-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
LSA-CX-9.2: Ratio Analysis Worksheet	Excel	No
LSA-CX-10.1: Test of Controls Form	Word	No
LSA-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
LSA-CX-11.6: Data Extraction Software Analysis Documentation Form	Word	No
LSA-CX-11.7: Checklist of Tax-related Considerations for 401(k) Plans	Word	No
LSA-CX-11.8: Minimum Plan Coverage Test Worksheet	Excel	No
LSA-CX-11.9: Average Benefit Percentage Worksheet	Excel	No
LSA-CX-11.10: Actual Deferral Percentage (ADP) and Actual Contribution Percentage (ACP) Testing Worksheet	Excel	No
LSA-CX-11.12: ERISA Bonding Requirements	Word	No
LSA-CX-11.13: Analysis of the Timeliness of Participant Contributions	Excel	No
LSA-CX-11.14: Fair Value Measurement Worksheet	Word	No
LSA-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
LSA-CX-12.2: Audit Difference Evaluation Form	Excel	No
LSA-CX-13: Disclosure Requirements for Financial Statements of 401(k) Plans	Word	No
LSA-CX-14: Supervision, Review, and Approval Form	Word	No
LSA-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
LSA-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
LSA-CX-16.1: Going Concern Checklist	Word	No
LSA-CX-16.2: Significant Estimates Identification Checklist	Word	No
LSA-CX-16.4: Accounting and Engagement Issues Form	Word	No
LSA-CX-17.1: Client Billing Information	Word	No
LSA-CX-17.2: Engagement Status Report	Word	No
LSA-CX-17.3: Audit Time Summary	Excel	No
LSA-CX-17.4: Confirmation and Correspondence Control	Excel	No
LSA-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	Yes
LSA-CL-1.1: Audit Engagement Letter	Word	Yes
LSA-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
LSA-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
LSA-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes

Template Name	Host	Shareable
LSA-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
LSA-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
LSA-CL-3.1: Management Representation Letter	Word	Yes
LSA-CL-3.3: Summary of Audit Differences	Word	Yes
LSA-CL-3.4: Updating Management Representation Letter	Word	Yes
LSA-CL-4.1: Communication of Significant Deficiencies	Word	Yes
LSA-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
LSA-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
LSA-CL-5.1: Communication with Those Charged with Governance During Planning	Word	Yes
LSA-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion-Governance Includes Non-management Personnel	Word	Yes
LSA-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion-All Governance Members are Involved in Management	Word	Yes
LSA-CL-7.1: Confirmation of Contributions Received or Receivable	Word	Yes
LSA-CL-7.2: Confirmation of Contributions Received--Itemized Statement Enclosed	Word	Yes
LSA-CL-7.3: Confirmation of Loan Receivable	Word	Yes
LSA-CL-8.6: Request for Certification of Information by a Bank or Similar Institution or Insurance Company Holding Assets	Word	Yes
LSA-CL-12.1: Confirmation of Benefit Payments, Distributions, or Withdrawals	Word	Yes
LSA-CL-12.2: Confirmation of Participant Data	Word	Yes
LSA-CL-12.3: Request for Service Auditor's Report	Word	Yes
LSA-CL-12.4: Letter Transmitting Audit Reports to the Plan (When the Auditor Has Not Reviewed Form 5500)	Word	Yes
LSA-CL-12.5: Drafting Form for Client Information Request Letter	Word	Yes
LSA-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
LSA-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
LSA-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
LSA-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
LSA-CL-16.2: Letter to Regulator	Word	Yes
LSA-CL-16.3: Letter Advising Client of Regulator Request for Access to Audit Documentation (When the Auditor Is Required by Law, Regulation, or Contract To Provide Access)	Word	Yes
LSA-CL-16.4: Letter Requesting Client Approval of Regulator Request for Access to Audit Documentation (When the Auditor Is Not Required by Law, Regulation, or Contract To Provide Access)	Word	Yes
LSA-AP-0: AUDIT PROGRAMS	Word	No
LSA-AP-1: Audit Program for General Planning Procedures	Word	No
LSA-AP-1A: Other General Planning Procedures	Word	No
LSA-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
LSA-AP-2A: Other General Auditing and Completion Procedures	Word	No
LSA-AP-3: Audit Program for Minutes, Plan Documents, Contracts, and Agreements	Word	No
LSA-AP-4: Audit Program for Use of Service Organizations	Word	No
LSA-AP-5: Audit Program for Contributions Received and Receivable	Word	No
LSA-AP-5A: Other Audit Procedures for Contributions Received and Receivable	Word	No
LSA-AP-6: Audit Program for Investments and Related Income	Word	No
LSA-AP-6A: Other Audit Procedures for Investments and Related Income	Word	No
LSA-AP-8: Audit Program for Contracts with Insurance Companies and Similar Institutions	Word	No
LSA-AP-8A: Other Audit Procedures for Contracts with Insurance Companies and Similar Institutions	Word	No
LSA-AP-10: Audit Program for Participant Data and Employee Contributions	Word	No
LSA-AP-10A: Other Audit Procedures for Participant Data and Employee Contributions	Word	No
LSA-AP-11: Audit Program for Benefit Payments	Word	No
LSA-AP-11A: Other Audit Procedures for Benefit Payments	Word	No
LSA-AP-12: Audit Program for Participant Accounts	Word	No

Template Name	Host	Shareable
LSA-AP-13: Audit Program for Cash	Word	No
LSA-AP-15: Audit Program for Accounts Payable and Accrued Expenses	Word	No
LSA-AP-17: Audit Program for Operating Expenses	Word	No
LSA-AP-17A: Other Audit Procedures for Operating Expenses	Word	No
LSA-AP-18: Audit Program for Notes Receivable from Participants (Participant Loans)	Word	No
LSA-RP-0: AUDITOR'S REPORT	Word	No
LSA-RP-1: Disclaimer of Opinion Because of DOL Limited-scope Audit	Word	Yes

Nonprofit Financial and Accounting Manual (10/16) (20161001) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 1A: Financial Management Questionnaire	Word	No
APPENDIX 1B: Personnel Questionnaire	Word	No
APPENDIX 1C: Program Services Questionnaire	Word	No
APPENDIX 2D: Characteristics of Contributions and Exchange Transactions	Word	No
APPENDIX 2E: Characteristics of Restricted and Unrestricted Contributions	Word	No
APPENDIX 2H: Contributed Services Documentation Form	Word	No
APPENDIX 2I: Worksheet--Accounting for Costs of Activities That Include Fundraising	Word	No
APPENDIX 3A: Nonprofit Organization Tax Issues Questionnaire	Word	No
APPENDIX 3B: Rebuttable Presumption Documentation for Compensation to a Disqualified Person by a Section 501(c)(3) or (c)(4) Organization	Word	No
APPENDIX 3C: Checklist of Factors Indicating the Presence of Unrelated Business Income	Word	No
APPENDIX 4A: Cash Receipts Control Questionnaire	Word	No
APPENDIX 4B: Cash Receipts List	Excel	No
APPENDIX 4C: Cash Receipts Batch Cover Sheet	Word	No
APPENDIX 4D: Daily Service Fee Revenue Report	Excel	No
APPENDIX 4E: Daily Service Fee Revenue Report Verification Checklist	Word	No
APPENDIX 4F: Daily Cash Register Report	Excel	No
APPENDIX 4G: Daily Cash Register Report Verification Checklist	Word	No
APPENDIX 4H: Monthly Retail Sales Summary	Excel	No
APPENDIX 4I: Donor Acknowledgment Form	Word	No
APPENDIX 4J: Customer Reimbursement Letter	Word	Yes
APPENDIX 4K: Cash Remittance Exception Log	Word	No
APPENDIX 4L: Accounts Receivable Adjustments Memo	Word	No
APPENDIX 4M: Ticket Checkout Log	Word	No
APPENDIX 4N: Reconciliation of Tickets Sold to Cash Deposited	Excel	No
APPENDIX 4O: Canister Location Schedule	Word	No
APPENDIX 4P: Canister Checkout Schedule	Word	No
APPENDIX 4Q: Canister Collections Summary	Word	No
APPENDIX 5A: Cash Disbursement Questionnaire	Word	No
APPENDIX 5B: Check Request Form	Word	No
APPENDIX 5C: Voucher Form	Word	No
APPENDIX 5D: Check Stock Log	Word	No
APPENDIX 5E: Vendor Invoice Batch Cover Sheet	Word	No
APPENDIX 5F: Vendor Statement Reconciliation Form	Excel	No
APPENDIX 5G: Invoice Transmittal Log	Word	No
APPENDIX 5H: Purchase Order Form	Excel	No
APPENDIX 5I: Receiving Report Form	Word	No
APPENDIX 5J: Month-end Payables Reconciliation Form	Excel	No
APPENDIX 5K: Statement Requesting Return of Excess Advances	Excel	No
APPENDIX 5M: Employee Expense Report Form	Excel	Yes

Template Name	Host	Shareable
APPENDIX 5N: Petty Cash Reimbursement Form	Excel	No
APPENDIX 5O: Independent Contractor Questionnaire	Word	No
APPENDIX 5P-1: Checklist for Forms 1099-MISC and 1096	Word	No
APPENDIX 6A: Payroll Control Questionnaire	Word	No
APPENDIX 6B: Employee Payroll Information Sheet	Word	No
APPENDIX 6C: Payroll Change Form	Word	No
APPENDIX 6D: Time Sheet--Hourly Employees	Excel	No
APPENDIX 6E: Time Entry Control Log	Word	No
APPENDIX 6F: Wage and Tax Control Log	Excel	No
APPENDIX 6G: Employee Earnings History Form	Excel	No
APPENDIX 6H: EFTPS Preparation Checklist	Word	No
APPENDIX 6I: Deduction Account Analysis Form	Excel	No
APPENDIX 6J: Form 941 Preparation Checklist	Word	No
APPENDIX 6K: Form 941 or Form 944 Internal Reconciliation	Excel	No
APPENDIX 6L: Other Special Compensation Checklist	Word	No
APPENDIX 6M: Form W-2 Preparation Checklist	Word	No
APPENDIX 6N: Form W-3 Internal Reconciliation	Excel	No
APPENDIX 6O: Reconciliation of Forms 941 or 944 to Forms W-3 and 940	Excel	No
APPENDIX 6P: Form 940 Preparation Checklist	Word	No
APPENDIX 6Q: FUTA Tax Worksheet	Excel	No
APPENDIX 6R: Form 945 Preparation Checklist	Word	No
APPENDIX 6T: Form 944 Preparation Checklist	Word	No
APPENDIX 7A: Summary Closing Checklist	Word	No
APPENDIX 7B: Journal Entry Checklist	Word	No
APPENDIX 7C: Journal Entry Form	Excel	No
APPENDIX 7D: Short-term Investment and Interest Accrual Worksheet	Excel	No
APPENDIX 7E: Payroll Accrual Worksheet	Excel	No
APPENDIX 7F: Term Note Accrued Interest Calculation Worksheet	Excel	No
APPENDIX 7G: Line of Credit Worksheet	Excel	No
APPENDIX 7H: Temporarily Restricted Net Assets Worksheet	Excel	No
APPENDIX 7I: Accounts Receivable Bad Debt Expense Worksheet	Excel	No
APPENDIX 7J-1: Initial Recording of Promises Receivable Worksheet	Excel	No
APPENDIX 7J-2: Promises Receivable Subsidiary Ledger Worksheet	Excel	No
APPENDIX 7K: Prepaid Asset Amortization Worksheet	Word	No
APPENDIX 7L: Bank Reconciliation Form	Excel	No
APPENDIX 7M: Subsidiary Ledger Reconciliation Workpaper	Excel	No
APPENDIX 8A: Financial Statement Review Checklist	Word	No
APPENDIX 8B: Statement of Financial Position Drafting Worksheet--Sequenced Format	Excel	No
APPENDIX 8C: Statement of Financial Position Drafting Worksheet--Classified Format	Excel	No
APPENDIX 8D: Internal Statement of Assets, Liabilities, and Net Assets Drafting Worksheet--Current and Prior Year	Excel	No
APPENDIX 8E: Statement of Activities Drafting Worksheet--Single Column Format	Excel	No
APPENDIX 8F: Statement of Activities Drafting Worksheet--Multicolumn Format	Excel	No
APPENDIX 8G: Internal Operating Statement Drafting Worksheet--Actual and Budget	Excel	No
APPENDIX 8H: Statement of Functional Expenses Drafting Worksheet	Excel	No
APPENDIX 8I: Statements of Cash Flows Drafting Worksheet--Direct Method	Excel	No
APPENDIX 8J: Cash Flow Worksheet	Excel	No
APPENDIX 8K: Statements of Cash Flows Drafting Worksheet--Indirect Method	Excel	No
APPENDIX 9A: Federal Award Compliance Questionnaire	Word	No
APPENDIX 9B: Employee Activity Report	Excel	No
APPENDIX 9C: Checklist for Evaluating a Potential Subrecipient or Contractor	Word	No
APPENDIX 10A: Audit Preparation Checklist	Word	No
APPENDIX 10B-1: Checklist of Audit Workpapers	Word	No

Template Name	Host	Shareable
APPENDIX 10B-2: Receivable Confirmation Exceptions Audit Workpaper	Excel	No
APPENDIX 10B-3: Allowance for Doubtful Accounts Audit Workpaper	Excel	No
APPENDIX 10B-4: Promises to Give Disclosure Audit Workpaper	Excel	No
APPENDIX 10B-5: Conditional Promises Receivable Audit Workpaper	Excel	No
APPENDIX 10B-6: Prepaid Assets Summary Audit Workpaper	Excel	No
APPENDIX 10B-7: Notes Receivable Audit Workpaper	Excel	No
APPENDIX 10B-8: Fixed Asset Retirements Audit Workpaper	Excel	No
APPENDIX 10B-9: Fixed Asset Summary Audit Workpaper	Excel	No
APPENDIX 10B-10: Summary Debt Audit Workpaper	Excel	No
APPENDIX 10B-11: Long-term Debt Maturities Audit Workpaper	Excel	No
APPENDIX 10B-12: Promises to Give to Others Workpaper	Excel	No
APPENDIX 10B-13: Net Assets Audit Workpaper	Excel	No
APPENDIX 10B-14: Analysis of Other Equity Account Activity	Excel	No
APPENDIX 10B-15: Reconciliation of Payroll Expense to Payroll Tax Returns	Excel	No
APPENDIX 10B-16: Related Party Transactions Audit Workpaper	Excel	No
APPENDIX 10B-17: Operating Leases Audit Workpaper	Excel	No
APPENDIX 10B-18: Posting Fiscal Year-end Audit Entries Workpaper	Excel	No
APPENDIX 10C-1: Checklist of Form 990 and Form 990-PF Tax Workpapers	Word	No
APPENDIX 10C-2: Reporting Sales of Assets	Excel	No
APPENDIX 10C-3: Report of Fundraising Events (Other Than Gaming Activities)	Excel	No
APPENDIX 10C-4: Information on Grants and Other Assistance to Organizations, Governments, and Individuals in the United States	Word	No
APPENDIX 10C-5: Receivables and Other Loans Due from Current and Former Officers, Directors, Trustees, Key Employees, and Other Related Parties	Excel	No
APPENDIX 10C-6: Investments in Securities--Form 990	Excel	No
APPENDIX 10C-7: Loans from Current and Former Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Disqualified Persons	Excel	No
APPENDIX 10C-8: Current Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	Word	No
APPENDIX 10C-9: Former Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Who Received Compensation	Word	No
APPENDIX 10C-10: Receivables and Other Loans Due from Officers, Directors, Trustees, and Other Disqualified Persons	Excel	No
APPENDIX 10C-11: Investments in Securities--Form 990-PF	Excel	No
APPENDIX 10C-12: Other Investments	Excel	No
APPENDIX 10C-13: Loans from Officers, Directors, Trustees, and Other Disqualified Persons	Excel	No
APPENDIX 10C-14: Mortgages and Other Notes Payable	Excel	No
APPENDIX 10C-15: Expenditures for Lobbying or Political Purposes	Excel	No
APPENDIX 10C-16: Substantiation of Exercise of Expenditure Responsibility	Word	No
APPENDIX 10C-17: List of Officers, Directors, Trustees, and Foundation Managers	Word	No
APPENDIX 10C-18: Compensation of Five Highest Paid Employees over \$50,000, Other Than Officers, Directors, Trustees, and Foundation Managers	Excel	No
APPENDIX 10C-19: Compensation of Five Highest Paid Independent Contractors over \$50,000	Excel	No
APPENDIX 10C-20: Support for Reducing Fair Market Value of Securities When Calculating Minimum Investment Return	Word	No
APPENDIX 10C-21: Reporting Set-asides under the Cash Distribution Test	Word	No
APPENDIX 10C-22: Contributions, Gifts, and Grants Paid during the Year	Excel	No
APPENDIX 10C-23: Contributions, Gifts, and Grants Approved for Future Payment	Excel	No
APPENDIX 10C-24: Compensation of Five Highest Paid Independent Contractors over \$100,000	Excel	No
APPENDIX 10C-25: Contributors of \$5,000 or More	Excel	No
APPENDIX 10C-26: Noncash Property	Excel	No
APPENDIX 10C-27: Exclusively Religious, Charitable, Etc., Individual Contributions to	Excel	No

Template Name	Host	Shareable
Section 501(c)(7), (8), or (10) Organizations		
APPENDIX 10D: Document Control Log	Word	No
APPENDIX 11A: Budget Preparation Checklist	Word	No
APPENDIX 11B: Budget Assumptions List--Expenses	Word	No
APPENDIX 11C: Salaries Budget Worksheet	Excel	No
APPENDIX 11D: Calculation of Benefits as a Percentage of Salaries Worksheet	Excel	No
APPENDIX 11E: Calculation of Health Insurance by Employee	Excel	No
APPENDIX 11F: Calculation of Pension Expense by Employee	Excel	No
APPENDIX 11G: Program Expense Budget Worksheet	Excel	No
APPENDIX 11H: Summary Expense Budget by Program Worksheet	Excel	No
APPENDIX 11I: Budget Assumptions List--Revenue	Word	No
APPENDIX 11J: Revenue Budget Worksheet	Excel	No
APPENDIX 11K: Probability-based Estimate of Contributions and Grants	Excel	No
APPENDIX 11L: Budget Summary--All Programs and Activities	Excel	No
APPENDIX 11M: Special Events Budget Worksheet	Excel	No
APPENDIX 11N: Cash Forecast Worksheet	Excel	No
APPENDIX 11O: Capital Budget Worksheet	Excel	No
APPENDIX 11P: Capital Budget for Individual Capital Project Worksheet	Excel	No
APPENDIX 12A: Accounting System Analysis Questionnaire	Word	No
APPENDIX 12B: Accounting System Requirements Worksheet	Word	No
APPENDIX 12D: Software Vendor Evaluation Form	Word	No
APPENDIX 12F: Fixed Asset Software Selection Worksheet	Word	No

Audits of Nonprofit Organizations (1/17) (20170101) [\(top\)](#)

Core Package

Template Name	Host	Shareable
APPENDIX 13A-1: Standard Report--Other Nonprofit Organization	Word	No
APPENDIX 13A-2: Standard Report--Report on Supplementary Information Included in the Standard Report--Other Nonprofit Organization	Word	No
APPENDIX 13A-3: Standard Report on Financial Statements and on the Supplementary Schedule of Expenditures of Federal Awards Issued in Accordance with Governmental Auditing Standards or in a Single Audit	Word	No
APPENDIX 13A-4: Standard Report on Comparative Financial Statements--Other Nonprofit Organization	Word	No
APPENDIX 13A-5: Standard Report on Comparative Financial Statements with Prior Year Summarized Information--Other Nonprofit Organization	Word	No
APPENDIX 13A-6: Standard Report on Combined or Consolidated Financial Statements--Other Nonprofit Organization	Word	No
APPENDIX 13A-7: Standard Report on Financial Statements Covering Periods Less Than 12 Months (Change in Fiscal Year End)--Other Nonprofit Organization	Word	No
APPENDIX 13A-8: Report on a Branch--Other Nonprofit Organization	Word	No
APPENDIX 13B-1: GAAP Departures--Improper Accounting for Donated Property--Other Nonprofit Organization	Word	No
APPENDIX 13B-2: Adverse Opinion--GAAP Departures--Pervasive GAAP Departure for Failure to Follow Financial Statement Presentation Requirements of FASB ASC 958--Other Nonprofit Organization	Word	No
APPENDIX 13B-3: Scope Limitations--Qualified Opinion Due to Inability to Obtain Sufficient Appropriate Audit Evidence on Cash Contributions--Other Nonprofit Organization	Word	No
APPENDIX 13B-4: Scope Limitations--Disclaimer of Opinion Due to Inability to Obtain Sufficient Appropriate Evidence of Promises to Give--Voluntary Health and Welfare	Word	No

Template Name	Host	Shareable
Organization		
APPENDIX 13B-5: Report Modification Because of an Uncertainty--Going Concern Uncertainty--Voluntary Health and Welfare Organization	Word	No
APPENDIX 13C-1: Report on Cash Basis Statements	Word	No
APPENDIX 13C-2: Report on Regulatory Basis Financial Statements That Are Intended Solely for Regulatory Filing	Word	No
APPENDIX 13C-3: Report on Regulatory Basis Financial Statements Intended for General Use	Word	No
APPENDIX 13C-4: Report on Form 990 Statements That Are Intended Solely for Regulatory Filing	Word	No
APPENDIX 13C-5: Report on Tax Basis Statements	Word	No
APPENDIX 13C-6: Report on Contractual Basis of Accounting	Word	No
APPENDIX 13D-1: Govt Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--with No Material Weaknesses, Significant Deficiencies, or Reportable Instances of Noncompliance or Other Matters Identified	Word	No
APPENDIX 13D-2: Govt Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--with No Material Weaknesses but with Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 13D-3: Govt Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--with Material Weaknesses; No Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 13D-4: Govt Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--with Material Weaknesses, Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
APPENDIX 13E-1: Single Audit Report on Compliance for Each Major Federal Prgm and Report on Internal Control over Compliance--with Unmodified Opinion on Compliance; No Material Weaknesses or Significant Deficiencies	Word	No
APPENDIX 13E-2: Single Audit Report on Compliance for Each Major Federal Prgm and Report on Internal Control over Compliance--with Qualified Opinion on Compliance; Material Weaknesses and Significant Deficiencies	Word	No
NPO-CR-0: COMPILATION AND REVIEW PRACTICE AIDS	Word	No
NPO-CR-1: Engagement Acceptance and Continuance Form	Word	No
NPO-CR-2: Checklist for a Step-down Engagement (Audit to Review or Compilation/Review to Compilation or Preparation/Compilation to Preparation)	Word	No
NPO-CR-3.1: Illustrative Engagement Letter--Compilation, including Bookkeeping and Preparation Services	Word	Yes
NPO-CR-3.2: Illustrative Engagement Letter--Review and Preparation Services	Word	Yes
NPO-CR-4: Client Information Form	Word	Yes
NPO-CR-5.1: Compilation Procedures, Review, and Approval Form	Word	No
NPO-CR-5.2: Review Procedures, Review, and Approval Form	Word	No
NPO-CR-6: Trial Balance Preparation Checklist	Word	No
NPO-CR-7: Inquiry and Analytical Procedures Program	Word	No
NPO-CR-8.1: Compilation Reporting Checklist	Word	Yes
NPO-CR-8.2: Review Reporting Checklist	Word	Yes
NPO-CR-8.3: Standard Nonprofit Organization Compilation Report	Word	Yes
NPO-CR-8.4: Nonprofit Compilation Report--Substantially All Disclosures Omitted	Word	Yes
NPO-CR-8.5: Standard Nonprofit Organization Review Report	Word	Yes
NPO-CR-9: Illustrative Representation Letter--Review Engagement	Word	Yes
NPO-CR-10: Routing Instructions for Processing Financial Statements	Word	No
NPO-CR-11: SMART Analytical Procedures Documentation Form	Excel	No
NPO-FP-0: FIRM POLICIES	Word	No
NPO-FP-1: Audit Team Members	Word	No
NPO-AP-0: AUDIT PROGRAMS	Word	No
NPO-AP-1: Audit Program for General Planning Procedures	Word	No
NPO-AP-1A: Other General Planning Procedures	Word	No

Template Name	Host	Shareable
NPO-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
NPO-AP-2A: Other General Auditing and Completion Procedures	Word	No
NPO-AP-3: Audit Program for Federal Award Programs--General Procedures	Word	No
NPO-AP-4: Audit Program for Minutes, Contracts, and Funding Source Agreements	Word	No
NPO-AP-5: Audit Program for Cash	Word	No
NPO-AP-6: Audit Program for Investments and Derivatives	Word	No
NPO-AP-6A: Other Audit Procedures for Investments and Derivatives	Word	No
NPO-AP-7: Audit Program for Support, Receivables, and Receipts	Word	No
NPO-AP-7A: Other Audit Procedures for Support, Receivables, and Receipts	Word	No
NPO-AP-8: Audit Program for Program Service Fees, Revenue, and Receivables	Word	No
NPO-AP-8A: Other Audit Procedures for Program Service Fees, Revenue, and Receivables	Word	No
NPO-AP-9: Audit Program for Donated Materials, Facilities, and Services	Word	No
NPO-AP-10: Audit Program for Expenses for Program and Supporting Services and Accounts Payable and Other Liabilities	Word	No
NPO-AP-10A: Other Audit Program for Expenses for Program and Supporting Services and Accounts Payable and Other Liabilities	Word	No
NPO-AP-11: Audit Program for Payroll and Related Liabilities	Word	No
NPO-AP-11A: Other Audit Procedures for Payroll and Related Liabilities	Word	No
NPO-AP-12: Audit Program for Inventories	Word	No
NPO-AP-12A: Other Audit Procedures for Inventories	Word	No
NPO-AP-13: Audit Program for Property and Equipment	Word	No
NPO-AP-13A: Other Audit Procedures for Property and Equipment	Word	No
NPO-AP-14: Audit Program for Other Assets	Word	No
NPO-AP-14A: Other Audit Procedures for Other Assets	Word	No
NPO-AP-15: Audit Program for Debt and Other Liabilities	Word	No
NPO-AP-15A: Other Audit Procedures for Debt and Other Liabilities	Word	No
NPO-AP-16: Audit Program for Net Assets	Word	No
NPO-AP-17: Audit Program for Grant and Similar Programs	Word	No
NPO-AP-17A: Other Audit Procedures for Grant and Similar Programs	Word	No
NPO-AP-18: Audit Program for the Schedule of Expenditures of Federal Awards	Word	No
NPO-AP-19: Audit Program for Federal Award Programs Not Included in the Compliance Supplement	Word	No
NPO-IA-0: INITIAL AUDIT PROGRAMS	Word	No
NPO-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
NPO-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
NPO-IA-5: Additional Audit Procedures for Cash Beginning Balance in Initial Audit	Word	No
NPO-IA-6: Additional Audit Procedures for Investments and Derivatives Beginning Balance in Initial Audit	Word	No
NPO-IA-7: Additional Audit Procedures for Support, Receivables, and Receipts Beginning Balance in Initial Audit	Word	No
NPO-IA-8: Additional Audit Procedures for Service Fees, Revenue, and Receivables Beginning Balance in Initial Audit	Word	No
NPO-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in Initial Audit	Word	No
NPO-IA-12: Additional Audit Procedures for Inventory Beginning Balance in Initial Audit	Word	No
NPO-IA-13: Additional Audit Procedures for Property Beginning Balance in Initial Audit	Word	No
NPO-IA-14: Additional Audit Procedures for Other Assets Beginning Balance in Initial Audit	Word	No
NPO-IA-15: Additional Audit Procedures for Debt and Other Liabilities Beginning Balance in Initial Audit	Word	No
NPO-IA-16: Additional Audit Procedures for Net Assets Beginning Balance in Initial Audit	Word	No
NPO-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
NPO-CL-1.1: Audit Engagement Letter	Word	Yes
NPO-CL-1.2: Audit Engagement Letter--Single Audit	Word	Yes
NPO-CL-1.3: Audit Engagement Letter--Yellow Book	Word	Yes

Template Name	Host	Shareable
NPO-CL-1.4: Resignation Letter	Word	Yes
NPO-CL-1.5: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
NPO-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
NPO-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
NPO-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
NPO-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
NPO-CL-3.1: Management Representation Letter	Word	Yes
NPO-CL-3.2: Summary of Audit Differences	Word	Yes
NPO-CL-3.3: Updating Management Representation Letter	Word	Yes
NPO-CL-3.4: Minutes Representation Letter	Word	Yes
NPO-CL-4.1: Communication of Significant Deficiencies	Word	Yes
NPO-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
NPO-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
NPO-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
NPO-CL-5.2: Communication with Those Charged with Governance at the Conclusion of the Audit	Word	Yes
NPO-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
NPO-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
NPO-CL-7.1: Positive Accounts Receivable Confirmation	Word	Yes
NPO-CL-7.2: Negative Accounts Receivable Confirmation	Word	Yes
NPO-CL-7.3: Confirmation of Contributions, Bequests, or Promises to Give Received and Receivable	Word	Yes
NPO-CL-7.4: Confirmation of Grant, Contract, or Federated Fund-raising Allotment Payments and Receivables	Word	Yes
NPO-CL-7.5: Confirmation of Note Receivable	Word	Yes
NPO-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
NPO-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
NPO-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
NPO-CL-8.4: Confirmation of Alternative Investments	Word	Yes
NPO-CL-8.5: Confirmation of Charitable Trust Held by a Third Party	Word	Yes
NPO-CL-10.1: Accounts Payable Confirmation	Word	Yes
NPO-CL-10.2: Note Payable Confirmation	Word	Yes
NPO-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
NPO-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
NPO-CL-10.5: Confirmation of Compensating Balances	Word	Yes
NPO-CL-10.6: Confirmation of Line of Credit	Word	Yes
NPO-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
NPO-CL-10.8: Confirmation of Payments Made to Others under Agreements	Word	Yes
NPO-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
NPO-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
NPO-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
NPO-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
NPO-CL-12.3: Confirmation of Lease Agreement	Word	Yes
NPO-CL-12.4: Related Party Questionnaire	Word	Yes
NPO-CL-12.5: Single Audit Letter to Regulator	Word	Yes
NPO-CL-12.6: Letter to Client About Regulator Access to Audit Documentation	Word	Yes
NPO-CL-12.7: Request for Service Auditor's Report	Word	Yes
NPO-CL-12.8: External Peer Review Report Transmittal Letter	Word	Yes
NPO-CL-12.9: Data Request Letter	Word	Yes
NPO-CL-12.10: Client Assistance Request Letter	Word	Yes
NPO-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes

Template Name	Host	Shareable
NPO-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
NPO-CL-13.3: Client Consent Acknowledgment Letter	Word	Yes
NPO-CL-13.4: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
NPO-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
NPO-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
NPO-CL-14.3: Letter of Instruction from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
NPO-CL-14.4: Letter of Instruction from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
NPO-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
NPO-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
NPO-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
NPO-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
NPO-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
NPO-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
NPO-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
NPO-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
NPO-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form--GAAS Audits	Word	No
NPO-CX-1.3: Evaluating Independence--Yellow Book and GAAS Audits	Word	No
NPO-CX-1.4: Continuing Professional Education Documentation Form	Word	No
NPO-CX-1.5: Single Audit and Major Program Determination Worksheet	Excel	No
NPO-CX-1.6: Low-risk Federal Program Determination Worksheet	Word	No
NPO-CX-1.7: High-risk Federal Program Determination Worksheet	Word	No
NPO-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
NPO-CX-2.2: Component Materiality Worksheet	Excel	No
NPO-CX-2.3: Planning Materiality--Federal Award Programs	Excel	No
NPO-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
NPO-CX-3.2: Engagement Team Discussion	Word	No
NPO-CX-3.3: Fraud Risk Inquiries Form	Word	No
NPO-CX-3.4: Audit Inquiries Summary Form	Word	No
NPO-CX-3.5: Documentation and Analysis of Group Components	Word	No
NPO-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
NPO-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
NPO-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
NPO-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General IT Controls	Word	Yes
NPO-CX-4.3: Walkthrough Documentation Forms	Word	Yes
NPO-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
NPO-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
NPO-CX-4.5: Internal Control System Matrix--Federal Award Programs	Word	No
NPO-CX-5: Activity and Entity-level Control Forms	Word	Yes
NPO-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
NPO-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
NPO-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
NPO-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
NPO-CX-5.5: Entity-level Control Form for General IT Controls	Word	Yes
NPO-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes

Template Name	Host	Shareable
NPO-CX-5.7: Control Activities Form for Cash	Word	Yes
NPO-CX-5.8: Control Activities Form for Investments and Derivatives	Word	Yes
NPO-CX-5.9: Control Activities Form for Support, Receivables, and Receipts	Word	Yes
NPO-CX-5.10: Control Activities Form for Program Service Fees, Revenue, and Receivables	Word	Yes
NPO-CX-5.11: Control Activities Form for Donated Materials, Facilities, and Services	Word	Yes
NPO-CX-5.12: Control Activities Form for Expenses for Program and Supporting Services and Accounts Payable and Other Liabilities	Word	Yes
NPO-CX-5.13: Control Activities Form for Payroll and Related Liabilities	Word	Yes
NPO-CX-5.14: Control Activities Form for Inventories	Word	Yes
NPO-CX-5.15: Control Activities Form for Property and Equipment	Word	Yes
NPO-CX-5.16: Control Activities Form for Other Assets	Word	Yes
NPO-CX-5.17: Control Activities Form for Debt and Other Liabilities	Word	Yes
NPO-CX-5.18: Control Activities Form for Net Assets	Word	Yes
NPO-CX-5.19: Control Activities Form for Grant and Similar Programs	Word	Yes
NPO-CX-6.1: Entity Risk Factors	Word	No
NPO-CX-6.2: Fraud Risk Factors	Word	No
NPO-CX-7.1: Risk Assessment Summary Form	Word	No
NPO-CX-7.2: Inherent Risk Assessment Form	Word	No
NPO-CX-7.3: Risk of Material Noncompliance Assessment Worksheet--Federal Award Programs	Word	No
NPO-CX-7.4: Inherent Risk of Noncompliance Assessment Form--Federal Award Programs	Word	No
NPO-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
NPO-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
NPO-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
NPO-CX-8.4: Planning Worksheet to Determine Extent of Substantive Procedures--Federal Award Programs	Excel	No
NPO-CX-8.5: Tests of Compliance--Sampling Planning and Evaluation Form for Federal Award Programs	Word	No
NPO-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
NPO-CX-9.2: Ratio Analysis Worksheet	Excel	No
NPO-CX-10.1: Test of Controls Form	Word	No
NPO-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
NPO-CX-10.3: Tests of Controls--Sampling Form for Federal Award Programs	Excel	No
NPO-CX-11.2: Confirmation Summary Form	Excel	No
NPO-CX-11.3: Accounts Receivable or Promises to Give Statistics Form	Excel	Yes
NPO-CX-11.6: Worksheet--Accounting for Costs of Activities That Include Fund-raising	Word	No
NPO-CX-11.7: Checklist of Tax-related Considerations in a Nonprofit Organization Audit	Word	No
NPO-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
NPO-CX-12.2: Audit Difference Evaluation Form	Excel	No
NPO-CX-12.3: Noncompliance Evaluation Form--Federal Award Programs	Excel	No
NPO-CX-13: Nonprofit Organization Disclosure Checklist	Word	Yes
NPO-CX-14: Audit Supervision, Review, and Approval Form	Word	No
NPO-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
NPO-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
NPO-CX-15.3: Audit Finding Development Worksheet--Federal Award Programs	Word	No
NPO-CX-16.1: Going Concern Checklist	Word	No
NPO-CX-16.2: Significant Estimates Identification Checklist	Word	No
NPO-CX-16.3: Concentrations Identification Checklist	Word	No
NPO-CX-16.4: Accounting and Engagement Issues	Word	No
NPO-CX-16.5: Disclosure Checklist for the Schedule of Expenditures of Federal Awards	Word	Yes
NPO-CX-17.1: Client Billing Information	Word	No
NPO-CX-17.2: Engagement Status Report	Word	No
NPO-CX-17.3: Audit Time Summary	Excel	No
NPO-CX-17.4: Confirmation and Correspondence Control	Excel	No

Specified Risk

Template Name	Host	Shareable
APPENDIX 13A-1: Standard Report--Other Nonprofit Organization	Word	No
APPENDIX 13A-2: Standard Report--Report on Supplementary Information Included in the Standard Report--Other Nonprofit Organization	Word	No
APPENDIX 13A-4: Standard Report on Comparative Financial Statements--Other Nonprofit Organization	Word	No
APPENDIX 13A-5: Standard Report on Comparative Financial Statements with Prior Year Summarized Information--Other Nonprofit Organization	Word	No
APPENDIX 13A-6: Standard Report on Combined or Consolidated Financial Statements--Other Nonprofit Organization	Word	No
APPENDIX 13A-7: Standard Report on Financial Statements Covering Periods Less Than 12 Months (Change in Fiscal Year End)--Other Nonprofit Organization	Word	No
APPENDIX 13A-8: Report on a Branch--Other Nonprofit Organization	Word	No
APPENDIX 13D-3: Govt Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--with Material Weaknesses; No Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
NPO-FP-0: FIRM POLICIES	Word	No
NPO-FP-1: Audit Team Members	Word	No
NPO-AP-0-s: AUDIT PROGRAMS	Word	No
NPO-AP-1-s: Audit Program for General Planning Procedures	Word	No
NPO-AP-2-s: Audit Program for General Auditing and Completion Procedures	Word	No
NPO-AP-4-s: Audit Program for Minutes, Contracts, and Funding Source Agreements	Word	No
NPO-AP-5-s: Audit Program for Cash	Word	No
NPO-AP-6-s: Audit Program for Investments and Derivatives	Word	No
NPO-AP-7-s: Audit Program for Support, Receivables, and Receipts	Word	No
NPO-AP-8-s: Audit Program for Program Service Fees, Revenue, and Receivables	Word	No
NPO-AP-9-s: Audit Program for Donated Materials, Facilities, and Services	Word	No
NPO-AP-10-s: Audit Program for Expenses for Program and Supporting Services and Accounts Payable and Other Liabilities	Word	No
NPO-AP-11-s: Audit Program for Payroll and Related Liabilities	Word	No
NPO-AP-13-s: Audit Program for Property and Equipment	Word	No
NPO-AP-14-s: Audit Program for Other Assets	Word	No
NPO-AP-15-s: Audit Program for Debt and Other Liabilities	Word	No
NPO-AP-16-s: Audit Program for Net Assets	Word	No
NPO-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
NPO-CL-1.1: Audit Engagement Letter	Word	Yes
NPO-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
NPO-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
NPO-CL-3.1: Management Representation Letter	Word	Yes
NPO-CL-3.4: Minutes Representation Letter	Word	Yes
NPO-CL-4.1: Communication of Significant Deficiencies	Word	Yes
NPO-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
NPO-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
NPO-CL-7.1: Positive Accounts Receivable Confirmation	Word	Yes
NPO-CL-7.3: Confirmation of Contributions, Bequests, or Promises to Give Received and Receivable	Word	Yes
NPO-CL-7.4: Confirmation of Grant, Contract, or Federated Fund-raising Allotment Payments and Receivables	Word	Yes
NPO-CL-7.5: Confirmation of Note Receivable	Word	Yes
NPO-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
NPO-CL-10.2: Note Payable Confirmation	Word	Yes
NPO-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
NPO-CL-10.4: Confirmation of Mortgage Debt	Word	Yes

Template Name	Host	Shareable
NPO-CL-10.5: Confirmation of Compensating Balances	Word	Yes
NPO-CL-10.6: Confirmation of Line of Credit	Word	Yes
NPO-CL-10.8: Confirmation of Payments Made to Others under Agreements	Word	Yes
NPO-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
NPO-CL-12.4: Related Party Questionnaire	Word	Yes
NPO-CL-12.10: Client Assistance Request Letter	Word	Yes
NPO-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
NPO-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
NPO-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
NPO-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form--GAAS Audits	Word	No
NPO-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
NPO-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
NPO-CX-3.2: Engagement Team Discussion	Word	No
NPO-CX-3.3: Fraud Risk Inquiries Form	Word	No
NPO-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
NPO-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
NPO-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
NPO-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General IT Controls	Word	Yes
NPO-CX-4.3: Walkthrough Documentation Forms	Word	Yes
NPO-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
NPO-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
NPO-CX-5: Activity and Entity-level Control Forms	Word	Yes
NPO-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
NPO-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
NPO-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
NPO-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
NPO-CX-5.5: Entity-level Control Form for General IT Controls	Word	Yes
NPO-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
NPO-CX-6.1: Entity Risk Factors	Word	No
NPO-CX-6.2: Fraud Risk Factors	Word	No
NPO-CX-7.1: Risk Assessment Summary Form	Word	No
NPO-CX-7.2: Inherent Risk Assessment Form	Word	No
NPO-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
NPO-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
NPO-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
NPO-CX-11.2: Confirmation Summary Form	Excel	No
NPO-CX-11.3: Accounts Receivable or Promises to Give Statistics Form	Excel	Yes
NPO-CX-11.6: Worksheet--Accounting for Costs of Activities That Include Fund-raising	Word	No
NPO-CX-11.7: Checklist of Tax-related Considerations in a Nonprofit Organization Audit	Word	No
NPO-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
NPO-CX-12.2: Audit Difference Evaluation Form	Excel	No
NPO-CX-13: Nonprofit Organization Disclosure Checklist	Word	Yes
NPO-CX-14: Audit Supervision, Review, and Approval Form	Word	No
NPO-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
NPO-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
NPO-CX-16.1: Going Concern Checklist	Word	No
NPO-CX-16.2: Significant Estimates Identification Checklist	Word	No
NPO-CX-16.3: Concentrations Identification Checklist	Word	No
NPO-CX-16.4: Accounting and Engagement Issues	Word	No

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APPENDIX 2A: Agreed-upon Procedures Checklist--Attestation Engagements	Word	No
APPENDIX 2B: Agreed-upon Procedures Engagement Acceptance and Continuance Form	Word	No
APPENDIX 2C-1: Engagement Letter--Applying Agreed-upon Procedures	Word	Yes
APPENDIX 2C-2: Engagement Letter Supplement	Word	Yes
APPENDIX 2C-3: Request for Specified Party's Agreement and Acknowledgment of Responsibility for the Sufficiency of Procedures	Word	Yes
APPENDIX 2D: Agreed-upon Procedures Planning Form	Word	No
APPENDIX 2E: Findings Summary Form--Agreed-upon Procedures Engagements	Word	No
APPENDIX 2F-1: Responsible Party Representation Letter--Applying Agreed-upon Procedures	Word	Yes
APPENDIX 2F-2: Client Representation Letter--Client Is Not the Responsible Party	Word	Yes
APPENDIX 2G: Supervision, Review, and Approval Form--Agreed-upon Procedures Engagements	Word	No
APPENDIX 2H: Attestation Reporting Checklist--Agreed-upon Procedures	Word	No
APPENDIX 2I-1: Report on Applying Agreed-upon Procedures (Report Drafting Illustration)	Word	No
APPENDIX 2I-2: Report on Applying Agreed-upon Procedures to Financial Information--Claims of Creditors, Materiality Limits Stated, Restriction on Performance of Procedures	Word	No
APPENDIX 2I-3: Report on Applying Agreed-upon Procedures to Financial Information--Cash and Accounts Receivable	Word	No
APPENDIX 2I-4: Report on Applying Agreed-upon Procedures to Financial Information--Procedures and Findings Described in a Separate Schedule	Word	No
APPENDIX 2I-5: Report on Applying Agreed-upon Procedures to Financial Information--Royalty Calculation	Word	No
APPENDIX 2I-6: Report on Applying Agreed-upon Procedures to Financial Information--Bonus Calculation, Matters outside the Agreed-upon Procedures	Word	No
APPENDIX 2I-7: Report on Applying Agreed-upon Procedures to Financial Information--Count of Cash and Securities, Report Is a Matter of Public Record	Word	No
APPENDIX 2I-8: Agreed-upon Procedures Report--Separate Schedule of Sales	Word	No
APPENDIX 2I-9: Agreed-upon Procedures Report--Separate Schedule of Sales--Interpretation of Lease	Word	No
APPENDIX 2I-10: Agreed-upon Procedures Report--Schedule of Common Area Maintenance	Word	No
APPENDIX 3A-1: Attestation Engagement Acceptance and Continuance Form	Word	No
APPENDIX 3A-2: Understanding the Subject Matter and the Engagement, Including Internal Control	Word	Yes
APPENDIX 3A-3: Planning Materiality Worksheet	Excel	No
APPENDIX 3A-4: Request for Primary or Predecessor Accountant to Release Information to Successor Accountant	Word	Yes
APPENDIX 3A-5: Attestation Supervision, Review, and Approval Form--Examination or Review Engagement	Word	No
APPENDIX 3A-6: Resignation Letter--Drafting Form	Word	Yes
APPENDIX 3A-7: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
APPENDIX 3A-8: Accounting and Engagement Issues	Word	No
APPENDIX 3B-1: Examination Procedures Checklist--Attestation Engagements	Word	No
APPENDIX 3B-2: Engagement Letter--Examination	Word	Yes
APPENDIX 3B-3: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
APPENDIX 3B-4: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
APPENDIX 3B-5: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
APPENDIX 3B-6: Attribute Sampling Planning and Evaluation Form	Excel	No
APPENDIX 3B-7: Responsible Party Representation Letter--Examination	Word	Yes
APPENDIX 3B-8: Client Representation Letter--Examination (Client Is Not the Responsible Party)	Word	Yes

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APPENDIX 3B-9: Test of Controls Form	Word	No
APPENDIX 3B-10: Attestation Reporting Checklist--Examination Report on Subject Matter or an Assertion Thereon	Word	No
APPENDIX 3B-11: Risk Assessment Summary Form	Word	No
APPENDIX 3C-1: Standard Examination Report on Subject Matter	Word	No
APPENDIX 3C-2: Standard Examination Report on an Assertion	Word	No
APPENDIX 3C-3: Standard Examination Report--Examination of an Assertion; Reports Directly on Subject Matter	Word	No
APPENDIX 3C-4: Examination Report--Disclaimer of Opinion because of a Scope Limitation	Word	No
APPENDIX 3C-5: Examination Report--Report on Subject Matter; Restricted because the Criteria Are Available Only to Specified Parties	Word	No
APPENDIX 3C-6: Examination Report--Qualified for Material Misstatements or Deviations from the Criteria	Word	No
APPENDIX 3C-7: Examination Report--Use Restriction because No Written Assertion Provided by the Nonclient Responsible Party	Word	No
APPENDIX 3D-1: Review Procedures Checklist--Attestation Engagements	Word	No
APPENDIX 3D-2: Engagement Letter--Review	Word	Yes
APPENDIX 3D-3: Responsible Party Representation Letter--Review	Word	Yes
APPENDIX 3D-4: Client Representation Letter--Review--Client is Not the Responsible Party	Word	Yes
APPENDIX 3D-5: Attestation Reporting Checklist--Review Report on Subject Matter or an Assertion Thereon	Word	No
APPENDIX 3E-1: Standard Review Report on Subject Matter	Word	No
APPENDIX 3E-2: Standard Review Report on an Assertion	Word	No
APPENDIX 3E-3: Review Report on Subject Matter--Use Restriction Because Nonclient Responsible Party Did Not Provide a Written Assertion	Word	No
APPENDIX 3E-4: Review Report--Qualified for Material Misstatements or Deviations from the Criteria	Word	No
APPENDIX 4A-1: Standard Examination Report on Assertion About Internal Control	Word	No
APPENDIX 4A-2: Standard Examination Report on the Design of Internal Control	Word	No
APPENDIX 4A-3: Standard Examination Report on the Design of Internal Control--Proposed System Not Yet Implemented	Word	No
APPENDIX 5A-1: Illustrative Engagement Letter--Audit of a Specified Element	Word	Yes
APPENDIX 5A-2: General Audit Program for an Audit of a Specified Element	Word	No
APPENDIX 5A-3: Client Representation Letter--Audit of a Specified Element	Word	Yes
APPENDIX 5A-4: Supervision, Review, and Approval Form--Audit of a Specified Element	Word	No
APPENDIX 5A-5: Auditor's Report--Report on Specified Elements, Accounts, or Items of a Financial Statement Prepared in Accordance with GAAP--Separate Engagement (Report Drafting Illustration)	Word	No
APPENDIX 5A-6: Auditor's Report--Separate Engagement (Schedule of Accounts Receivable)	Word	No
APPENDIX 5A-7: Auditor's Report--Separate Engagement (Drilling Revenue and Expense)	Word	No
APPENDIX 5A-8: Auditor's Report--Separate Engagement (Reimbursable Overhead Expenses)	Word	No
APPENDIX 5A-9: Auditor's Report--Separate Engagement (Royalties)	Word	No
APPENDIX 5A-10: Auditor's Report--Separate Engagement (Net Departmental Bonuses)	Word	No
APPENDIX 5A-11: Auditor's Report--Report on Specified Elements, Accounts, or Items of a Financial Statement Prepared in Accordance with GAAP--Engagement in Connection with an Audit of Financial Statements (Report Drafting Illustration)	Word	No
APPENDIX 5A-12: Auditor's Report--Separate Specified Element--Engagement in Connection with an Audit of Financial Statements (Profit Participation)	Word	No
APPENDIX 5A-13: Auditor's Report--Separate Specified Element--Engagement in Connection with an Audit of Financial Statements (Contribution to a Profit Sharing Trust)	Word	No
APPENDIX 5A-14: Auditor's Report--Separate Specified Element--Engagement in Connection with an Audit of Financial Statements (Contribution to a Sinking Fund)	Word	No
APPENDIX 5A-15: Auditor's Report--Separate Specified Element--Engagement in Connection	Word	No

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with an Audit of Financial Statements (Amount Available for Dividends)		
APPENDIX 5A-16: Auditor's Report--Separate Specified Element--Engagement in Connection with an Audit of Financial Statements (Incentive Compensation Plan)	Word	No
APPENDIX 5A-17: Auditor's Report--Separate Specified Element--Engagement in Connection with an Audit of Financial Statements (Prescribed Schedule of Exploration Expenditures of a Regulated Company)	Word	No
APPENDIX 5B-1: Audit Report--Combined Report, Unmodified Opinion on Supplementary Information and Financial Statements	Word	No
APPENDIX 5B-2: Audit Report--Separate Unmodified Opinion on Supplementary Information	Word	No
APPENDIX 5B-3: Audit Report--Separate Disclaimer of Opinion on Supplementary Information	Word	No
APPENDIX 5B-4: Audit Report--Separate Qualified Opinion on Supplementary Information	Word	No
APPENDIX 5C-1a: Audit Program for an Audit of a Separate Schedule of Sales	Word	No
APPENDIX 5C-1b: Audit Report--Separate Schedule of Sales-- Engagement in Connection with an Audit of Financial Statements	Word	No
APPENDIX 5C-1c: Audit Report--Separate Engagement--Schedule of Sales	Word	No
APPENDIX 5C-2: Sales Reconciliation Form	Excel	No
APPENDIX 6A-1: Compliance Report--Combined with Report on Audited Financial Statements	Word	No
APPENDIX 6A-2: Compliance Report--Separate Report--Report on Audited Financial Statements Was Unmodified	Word	No
APPENDIX 6A-3: Compliance Report--Separate Report--Example of Noncompliance	Word	No
APPENDIX 6B-1: Audit--Complete Set of Financial Statements Prepared Pursuant to a Contract	Word	No
APPENDIX 6B-2: Review--Complete Set of Financial Statements Prepared Pursuant to a Loan Agreement	Word	No
APPENDIX 6B-3: Compilation--Complete Set of Financial Statements Prepared Pursuant to an Acquisition Agreement	Word	No
APPENDIX 6C: Audit--Incomplete Presentation That is Otherwise in Conformity with GAAP	Word	No
APPENDIX 7A-1: Supplemental Agreed-upon Procedures Checklist--Compliance Attestation Engagements	Word	No
APPENDIX 7A-2: Supplemental Engagement Acceptance and Continuance Form--Agreed upon Procedures Regarding Compliance	Word	No
APPENDIX 7A-3: Management Representation Letter--Attestation Engagement Relating to Compliance	Word	Yes
APPENDIX 7A-4: Agreed-upon Procedures Report on the Entity's Compliance with Specified Requirements--Standard Report	Word	No
APPENDIX 7A-5: Agreed-upon Procedures Report on the Entity's Compliance with Specified Requirements--Scope Limitation	Word	No
APPENDIX 7A-6: Agreed-upon Procedures Report on Internal Control over Compliance--Standard Report	Word	No
APPENDIX 7B-1: Supplemental Examination Procedures Checklist--Compliance Attestation Engagements	Word	No
APPENDIX 7B-2: Supplemental Engagement Acceptance and Continuance Form--Examination Engagement Relating to Compliance	Word	No
APPENDIX 7B-3: Understanding the Subject Matter and the Engagement--Supplement for Compliance Examination	Word	No
APPENDIX 7B-4: Examination Report on Management's Assertion about the Entity's Compliance with Specified Requirements--Standard Report	Word	No
APPENDIX 7B-5: Examination Report on the Entity's Compliance with Specified Requirements--Standard Report	Word	No
APPENDIX 7B-6: Compliance Examination Report--Report Qualified for Noncompliance	Word	No
APPENDIX 7B-7: Compliance Examination Report--Adverse Opinion	Word	No
APPENDIX 8A-1: Supplemental Engagement Acceptance and Continuance-- Engagements Relating to Pro Forma Financial Information	Word	No
APPENDIX 8A-2: Supplemental Examination and Review Procedures Checklist--Pro Forma	Word	No

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Financial Information		
APPENDIX 8A-3: Representation Letter--Pro Forma Financial Information	Word	Yes
APPENDIX 8B-1: Engagement Letter--Examination of Pro Forma Financial Information	Word	Yes
APPENDIX 8B-2: Examination Report--Pro Forma Financial Information	Word	No
APPENDIX 8C-1: Engagement Letter--Review of Pro Forma Financial Information	Word	Yes
APPENDIX 8C-2: Review Report--Pro Forma Financial Information	Word	No
APPENDIX 8D-1: Compilation Procedures, Review, and Approval Form--Pro Forma Financial Information	Word	No
APPENDIX 8D-2: Engagement Letter--Compilation of Pro Forma Financial Information	Word	Yes
APPENDIX 8D-3: Compilation Report--Pro Forma Financial Information	Word	No
APPENDIX 9A-1: Engagement Letter--Examination of Internal Control over Financial Reporting for Small Institutions	Word	Yes
APPENDIX 9A-2: Supplemental Procedures Checklist--Examination of Internal Control over Financial Reporting for Small Institutions	Word	No
APPENDIX 9A-3: Management Representation Letter--Examination of Internal Control over Financial Reporting for Small Institutions	Word	Yes
APPENDIX 9B-1: Agreed-upon Procedures Engagement Letter Supplement (Directors' Examination)	Word	Yes
APPENDIX 9B-2: Management Representation Letter (Directors' Examination and Credit Union Supervisory Committee Audit)	Word	Yes
APPENDIX 9B-3: Agreed-upon Procedures Engagement Report Drafting Form (Directors' Examination)	Word	Yes
APPENDIX 9B-4: Agreed-upon Procedures Engagement Letter Supplement (Credit Union Supervisory Committee Audit)	Word	Yes
APPENDIX 9B-5: Agreed-upon Procedures Engagement Report Drafting Form (Credit Union Supervisory Committee Audit)	Word	Yes
APPENDIX 9C-1: Supplemental Procedures Checklist--Compliance Examination Engagement Regarding Federal Student Loan Programs (Standard Engagement)	Word	No
APPENDIX 9C-2: Engagement Letter--Compliance Engagement Regarding Federal Student Loan Programs (Standard Engagement)	Word	Yes
APPENDIX 9C-3: Supplemental Understanding Form--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Standard Engagement)	Word	No
APPENDIX 9C-4: LaRS Summary Worksheet	Excel	No
APPENDIX 9C-5: Attribute Sampling Planning and Evaluation Form--Compliance Attestation Examination	Excel	No
APPENDIX 9C-6: Test of Controls Form--Compliance Attestation Examination	Word	No
APPENDIX 9C-7: Management Representation Letter--Compliance Engagement Regarding Federal Student Loan Programs (Standard Engagement)	Word	Yes
APPENDIX 9C-8: Examination Report--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Standard Engagement)	Word	Yes
APPENDIX 9C-9: Supplemental Agreed-upon Procedures Checklist--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Alternative Engagement)	Word	No
APPENDIX 9C-10: Engagement Letter--Agreed-upon Procedures Engagement Regarding Federal Student Loan Programs (Alternative Engagement)	Word	Yes
APPENDIX 9C-11: Management Representation Letter--Agreed-upon Procedures Engagement Regarding Federal Student Loan Programs (Alternative Engagement)	Word	Yes
APPENDIX 9C-12: Agreed-upon Procedures Report--Compliance Attestation Engagement Regarding Federal Student Loan Programs (Alternative Engagement)	Word	Yes
APPENDIX 10A-1: Buyer's Side Acquisition Assistance Engagement Letter	Word	Yes
APPENDIX 10A-2: Seller's Side Acquisition Assistance Engagement Letter	Word	Yes
APPENDIX 10B: Procedures and Reporting Checklist--Acquisition Assistance Engagement	Word	No
APPENDIX 10C-1: Buyer's Side Acquisition Assistance Procedures Program	Word	No
APPENDIX 10C-2: Seller's Side Acquisition Assistance Procedures Program	Word	No
APPENDIX 10D-1: Representation Letter--Target	Word	Yes
APPENDIX 10D-2: Representation Letter--Client Buyer	Word	Yes

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APPENDIX 10D-3: Representation Letter--Client Seller	Word	Yes
APPENDIX 10D-4: Representation Letter--Nonclient Buyer	Word	Yes
APPENDIX 10E: Supervision, Review, and Approval Form--Acquisition Assistance Engagement	Word	No
APPENDIX 10F-1: Buyer's Side Acquisition Assistance Report Drafting Form	Word	No
APPENDIX 10F-2: Seller's Side Acquisition Assistance Report Drafting Form	Word	No
APPENDIX 10G: Engagement Acceptance and Continuance Form--Acquisition Assistance Consulting Engagement	Word	No
APPENDIX 11A: Example Proposal (Introductory) Letter	Word	Yes
APPENDIX 11B: Risk Assessment Services Procedures Program	Word	No
APPENDIX 11C: Illustrative Engagement Letter	Word	Yes
APPENDIX 11D: Objectives Identification Worksheet	Word	No
APPENDIX 11E-1: Risk Identification Questionnaire	Word	No
APPENDIX 11E-2: Risk Prioritization Summary	Word	No
APPENDIX 11E-3: Risk Assessment Recommendations Summary	Word	No
APPENDIX 11F-1: Illustrative Transmittal Letter	Word	Yes
APPENDIX 11F-2: Illustrative Report	Word	No
APPENDIX 12A-1: Engagement Letter--Applying Agreed-upon Procedures to XBRL-formatted Information	Word	Yes
APPENDIX 12A-2: Responsible Party Representation Letter--Applying Agreed-upon Procedures to XBRL-formatted Information	Word	Yes
APPENDIX 12A-3: Report on Applying Agreed-upon Procedures to XBRL-formatted Information	Word	Yes

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APPENDIX 1A: Planning Form for Special Purpose Framework Engagements	Word	No
APPENDIX 4A: Disclosure Checklist for Cash Basis Financial Statements	Word	Yes
APPENDIX 5A: Disclosure Checklist for Income Tax Basis Financial Statements	Word	Yes
APPENDIX 7A-1: Compilation--Statement of Cash Receipts and Disbursements Only (S Corporation)	Word	No
APPENDIX 7A-2: Compilation--Statement of Cash Receipts and Disbursements Only (Nonprofit Organization)	Word	No
APPENDIX 7A-3: Compilation--Cash Basis Statement of Assets, Liabilities, and Capital Only (Proprietorship)	Word	No
APPENDIX 7A-4: Compilation--Cash Basis Statement of Assets, Liabilities, and Equity Only, Substantially All Disclosures Omitted (S Corporation)	Word	No
APPENDIX 7A-5: Compilation--Cash Basis Statement of Revenues, Expenses, and Retained Earnings Only (C Corporation)	Word	No
APPENDIX 7A-6: Compilation--Standard Report on Cash Basis Financial Statements (S Corporation)	Word	No
APPENDIX 7A-7: Compilation--Standard Report on Cash Basis Financial Statements (Nonprofit Organization)	Word	No
APPENDIX 7A-8: Compilation--Standard Report on Cash Basis Financial Statements (Limited Liability Company)	Word	No
APPENDIX 7A-9: Compilation--Cash Basis, Lack of Independence (S Corporation)	Word	No
APPENDIX 7A-10: Compilation--Cash Basis, Substantially All Disclosures Omitted (Nonprofit Organization)	Word	No
APPENDIX 7A-11: Compilation--Cash Basis, Supplementary Information Compiled (Limited Liability Company)	Word	No
APPENDIX 7A-12: Compilation--Cash Basis, Departure from the Cash Basis (Accrual of Certain Revenues), Impact of the Departure Is Determined (S Corporation)	Word	No

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APPENDIX 7A-13: Compilation--Cash Basis, Departure from the Cash Basis (Land Recorded at Appraised Value), Impact of the Departure Not Determined (S Corporation)	Word	No
APPENDIX 7A-14: Compilation--Cash Basis, Prescribed Form (S Corporation)	Word	No
APPENDIX 7B-1: Compilation--Income Tax Basis Statement of Assets, Liabilities and Partners' Capital Only (Partnership)	Word	No
APPENDIX 7B-2: Compilation--Income Tax Basis Statement of Assets, Liabilities and Equity Only, Substantially All Disclosures Omitted (S Corporation)	Word	No
APPENDIX 7B-3: Compilation--Standard Report on Income Tax Basis Financial Statements (S Corporation)	Word	No
APPENDIX 7B-4: Compilation--Standard Report on Income Tax Basis Financial Statements (Limited Liability Company)	Word	No
APPENDIX 7B-5: Compilation--Income Tax Basis, Lack of Independence (C Corporation)	Word	No
APPENDIX 7B-6: Compilation--Income Tax Basis, Reporting on the First Year of Operations (C Corporation)	Word	No
APPENDIX 7B-7: Compilation--Income Tax Basis, Substantially All Disclosures Omitted (S Corporation)	Word	No
APPENDIX 7B-8: Compilation--Income Tax Basis, Substantially All Disclosures Omitted, Departure from the Income Tax Basis (Omission of Income Tax Provision), Impact of the Departure Not Determined (C Corporation)	Word	No
APPENDIX 7B-9: Compilation--Income Tax Basis, Including Cash Flow Statement, Substantially All Disclosures Omitted (S Corporation)	Word	No
APPENDIX 7B-10: Compilation--Income Tax Basis, Supplementary Information Compiled (Partnership)	Word	No
APPENDIX 7B-11: Compilation--Income Tax Basis, Separate Report on Supplementary Information (Partnership)	Word	No
APPENDIX 7B-12: Compilation--Income Tax Basis, Statement of Revenues, Expenses, and Retained Earnings Accompanied by Expired Budget Information (S Corporation)	Word	No
APPENDIX 7B-13: Compilation--Comparative Income Tax Basis Financial Statements, Each Period Compiled by Continuing Accountant (Partnership)	Word	No
APPENDIX 7B-14: Compilation--Comparative Income Tax Basis Statements--Both Years Compiled; However, Prior Year by a Different Accountant (Predecessor's Report Not Presented) (S Corporation)	Word	No
APPENDIX 7B-15: Compilation--Income Tax Basis, a Specified Element, Account, or Item of a Financial Statement (Separate Schedule of Sales)	Word	No
APPENDIX 7B-16: Compilation--Income Tax Basis, Prescribed Form (S Corporation)	Word	No
APPENDIX 7C-1: Review--Statement of Cash Receipts and Disbursements Only (S Corporation)	Word	No
APPENDIX 7C-2: Review--Cash Basis Statement of Assets, Liabilities, and Equity Only (S Corporation)	Word	No
APPENDIX 7C-3: Review--Standard Report on Cash Basis Financial Statements (C Corporation)	Word	No
APPENDIX 7C-4: Review--Standard Report on Cash Basis Financial Statements (Nonprofit Organization)	Word	No
APPENDIX 7C-5: Review--Cash Basis, Supplementary Information Covered by Review Procedures (S Corporation)	Word	No
APPENDIX 7C-6: Review--Cash Basis, Supplementary Information Not Audited or Reviewed (C Corporation)	Word	No
APPENDIX 7C-7: Review--Cash Basis, Departure from the Cash Basis (Accrual of Certain Revenues), Impact of the Departure Is Determined (S Corporation)	Word	No
APPENDIX 7C-8: Review--Cash Basis, Departure from the Cash Basis (Land Recorded at Appraised Value), Impact of the Departure Not Determined (C Corporation)	Word	No
APPENDIX 7D-1: Review--Income Tax Basis Statement of Assets, Liabilities, and Equity Only (C Corporation)	Word	No
APPENDIX 7D-2: Review--Standard Report on Income Tax Basis Financial Statements (S Corporation)	Word	No
APPENDIX 7D-3: Review--Comparative Income Tax Basis Financial Statements, Each Period Reviewed by Continuing Accountant (S Corporation)	Word	No

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APPENDIX 7D-4: Review--Income Tax Basis, Supplementary Information Covered by Review Procedures (C Corporation)	Word	No
APPENDIX 7D-5: Review--Income Tax Basis, Separate Report on Supplementary Information Covered by Review Procedures (C Corporation)	Word	No
APPENDIX 7D-6: Review--Income Tax Basis, Supplementary Information Not Audited or Reviewed (S Corporation)	Word	No
APPENDIX 7D-7: Review--Income Tax Basis, Major Uncertainty, Ability to Continue As a Going Concern in Question (C Corporation)	Word	No
APPENDIX 7E-1: Compilation--Contractual Basis Financial Presentation	Word	No
APPENDIX 7E-2: Review--Contractual Basis Financial Presentation	Word	No
APPENDIX 7F-1: Compilation--Personal Financial Statements, Income Tax Basis, Statement of Changes in Net Assets Also Presented	Word	No
APPENDIX 7F-2: Compilation--Personal Financial Statements, Historical Cost Basis	Word	No
APPENDIX 7F-3: Review--Personal Financial Statements, Income Tax Basis, Statement of Changes in Net Assets Also Presented	Word	No
APPENDIX 7F-4: Review--Personal Financial Statements, Historical Cost Basis	Word	No
APPENDIX 7G-1: Audit--Statement of Cash Receipts and Disbursements Only (C Corporation)	Word	No
APPENDIX 7G-2: Audit--Standard Report on Cash Basis Financial Statements (C Corporation)	Word	No
APPENDIX 7G-3: Audit--Cash Basis, Departure from the Cash Basis (Accrual of Certain Revenues), Impact of the Departure Is Determined (C Corporation)	Word	No
APPENDIX 7G-4: Audit--Change from GAAP to Cash Basis in Current Year (Prior Year Restated) (C Corporation)	Word	No
APPENDIX 7H-1: Audit--Standard Report on Income Tax Basis Financial Statements (C Corporation)	Word	No
APPENDIX 7H-2: Audit--Income Tax Basis, Departure from the Income Tax Basis (Failure to Include Certain Inventory Costs), Impact of the Departure Is Determined (Partnership)	Word	No
APPENDIX 7H-3: Audit--Income Tax Basis, Departure from the Income Tax Basis (Failure to Capitalize and Depreciate Certain Improvements to and Replacements of Property and Equipment), Impact of the Departure Not Determined (Partnership)	Word	No
APPENDIX 7I-1: Audit--Regulatory Basis (Financial Statements Prepared by Contractor for Inclusion in Prequalification Filing), Report Used Solely for Regulatory Filing (C Corporation)	Word	No
APPENDIX 7I-2: Audit--Regulatory Basis (Statutory Accounting Practices), Report Is Not Limited to Use in Regulatory Filing (C Corporation)	Word	No
APPENDIX 7I-3: Audit--Regulatory Basis (Statutory Accounting Practices), Report Is Limited to Use in Regulatory Filing (C Corporation)	Word	No
APPENDIX 7I-4: Audit--Contractual Basis (C Corporation)	Word	No
APPENDIX 9A-1: Engagement Letter for Compilation, Bookkeeping, and Preparation Services of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 9A-2: Engagement Letter for Review and Preparation of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 9B: Compilation Procedures, Review, and Approval Form (Comprehensive) for Special Purpose Framework Engagements	Word	No
APPENDIX 9C: Engagement Acceptance and Continuance Form for Special Purpose Framework Engagements	Word	No
APPENDIX 9D: Client Information Form for Special Purpose Framework Engagements	Word	No
APPENDIX 9E: Compilation Reporting Checklist for Special Purpose Framework Engagements	Word	No
APPENDIX 9F: Review Procedures, Review, and Approval Form for Special Purpose Framework Engagements	Word	No
APPENDIX 9G-1: Inquiry and Analytical Procedures Program for Cash Basis Financial Statements	Word	No
APPENDIX 9G-2: Inquiry and Analytical Procedures Program for Income Tax Basis Financial Statements	Word	No
APPENDIX 9H: Analytical Procedures Documentation Form	Word	No

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APPENDIX 9I: Review Reporting Checklist for Special Purpose Framework Engagements	Word	No
APPENDIX 9J: Representation Letter for a Review of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 9K: Journal Entry Approval Form	Word	No
APPENDIX 9L: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
APPENDIX 9M: Accounting and Engagement Issues	Word	No
APPENDIX 9O: SMART Analytical Procedures Documentation Form	Excel	No
APPENDIX 10A: Compilation Procedures, Review, and Approval Form for Recurring Interim Special Purpose Framework Engagements	Word	No
APPENDIX 10B-1: Compilation--Standard Report on Year-to-date Interim Statement of Cash Receipts and Disbursements Only (C Corporation)	Word	No
APPENDIX 10B-2: Compilation--Standard Report on Cash Basis Year-to-date Interim Financial Statements (S Corporation)	Word	No
APPENDIX 10B-3: Compilation--Standard Report on Cash Basis Comparative Interim Financial Statements (S Corporation)	Word	No
APPENDIX 10B-4: Compilation--Standard Report on Cash Basis Quarter and YTD Interim Financial Statements, Substantially All Disclosures Omitted (S Corp.)	Word	No
APPENDIX 10B-5: Compilation--Standard Report on Cash Basis Month and YTD Interim Financial Statements, Substantially All Disclosures Omitted (C Corp.)	Word	No
APPENDIX 10B-6: Compilation--Standard Report on Cash Basis Comparative Month and YTD Interim Fin. Stmt., Subst All Discl Omitted (S Corp.)	Word	No
APPENDIX 10C-1: Compilation--Standard Report on Income Tax Basis Year-to-date Interim Financial Statements (S Corporation)	Word	No
APPENDIX 10C-2: Compilation--Standard Report on Income Tax Basis Comparative Interim Financial Statements (S Corporation)	Word	No
APPENDIX 10C-3: Compilation--Standard Report on Income Tax Basis Quarter and YTD Interim Financial Statements, Substantially All Disclosures Omitted (S Corp.)	Word	No
APPENDIX 10C-4: Compilation--Standard Report on Income Tax Basis Month and YTD Interim Financial Statements, Substantially All Disclosures Omitted (S Corp.)	Word	No
APPENDIX 10C-5: Comp.--Income Tax Basis YTD Interim Fin. Stmts., Subst. All Discl. Omitted, Departure from the Tax Basis (Omission of Depr. Exp.), Impact of the Departure Not Determined (S Corp.)	Word	No
APPENDIX 10C-6: Comp.--Comparative Income Tax Basis Mth. and YTD Fin. Stmts., Subst. All Discl. Omitted, Departure from the Tax Basis (Omission of Depr. Exp.), Impact of the Departure Not Determined (S Corp.)	Word	No
APPENDIX 10C-7: Comp.--Income Tax Basis, Curr. Pd. Stmt. of Assets, Liab., and Equity, Mth. and YTD Comp. Stmt. of Rev., Exp., and Retained Earnings Accom. by Expired Budg Info. for the Curr. Period, Subst. All Disc. Omitted (S Corp.)	Word	No
APPENDIX 10D: Review--Standard Report on Cash Basis Year-to-date Interim Financial Statements (C Corporation)	Word	No
APPENDIX 10E-1: Review--Standard Report on Income Tax Basis Year-to-date Interim Financial Statements (C Corporation)	Word	No
APPENDIX 10E-2: Review--Income Tax Basis, YTD Interim Fin. Stmts., Departure from the Tax Basis (Omission of Depr. Exp.), Impact of the Departure Not Determined (C Corp.)	Word	No

Audits of Form 11-K Benefit Plans (1/17) (20170101) [\(top\)](#)

Template Name	Host	Shareable
P11-PA-0: Front Matter	Word	No
P11-PA-0.1: List of Substantive Changes and Additions	Word	No
P11-PA-1: Introduction to Audits of Form 11-K Benefit Plans	Word	No
P11-FP-0: Firm Policies Instructions	Word	No
P11-FP-1: Audit Team Members	Word	No

Template Name	Host	Shareable
P11-CX-0: Checklists and Practice Aids Instructions	Word	Yes
P11-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
P11-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
P11-CX-1.3: Partner Rotation Documentation Form	Word	No
P11-CX-2: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
P11-CX-3.1: Understanding the Plan and Identifying Risks	Word	Yes
P11-CX-3.2: Engagement Team Discussion	Word	No
P11-CX-3.3: Fraud Risk Inquiries Form	Word	No
P11-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
P11-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
P11-CX-4.2.1: Financial Reporting System Documentation Form--Significant Transaction Classes	Word	Yes
P11-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General IT Controls	Word	Yes
P11-CX-4.2.3: Financial Reporting System Documentation Form--Financial Close and Reporting Process	Word	Yes
P11-CX-4.3: Walkthrough Documentation Forms	Word	Yes
P11-CX-4.3.1: Walkthrough Documentation Table	Word	Yes
P11-CX-4.3.2: Walkthrough Documentation Memo	Word	Yes
P11-CX-4.4: Documentation Form for Reliance On a SOC 1 Report	Word	Yes
P11-CX-5: Activity and Entity-level Control Forms	Word	Yes
P11-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
P11-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
P11-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
P11-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
P11-CX-5.5: Entity-level Control Form for General IT Controls	Word	Yes
P11-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
P11-CX-5.7: Control Activities Form for Employer Contributions Received and Receivable	Word	Yes
P11-CX-5.8: Control Activities Form for Investments and Contracts with Insurance Companies and Similar Institutions	Word	Yes
P11-CX-5.9: Control Activities Form for Participant Data and Employee Contributions	Word	Yes
P11-CX-5.10: Control Activities Form for Benefit Payments	Word	Yes
P11-CX-5.11: Control Activities Form for Participant Accounts	Word	Yes
P11-CX-5.12: Control Activities Form for Cash	Word	Yes
P11-CX-5.13: Control Activities Form for Notes Receivable from Participants	Word	Yes
P11-CX-5.14: Control Activities Form for Property and Equipment Used in Operations	Word	Yes
P11-CX-5.15: Control Activities Form for Accounts Payable and Accrued Expenses	Word	Yes
P11-CX-5.16: Control Activities Form for Loans Payable	Word	Yes
P11-CX-5.17: Control Activities Form for Operating Expenses	Word	Yes
P11-CX-6.1: Plan Risk Factors	Word	No
P11-CX-6.2: Fraud Risk Factors	Word	No
P11-CX-6.3: Fraud Risk Assessment Matters	Word	No
P11-CX-7.1: Risk Assessment Summary Form	Word	No
P11-CX-7.2: Inherent Risk Assessment Form	Word	No
P11-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
P11-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
P11-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
P11-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
P11-CX-9.2: Ratio Analysis Worksheet	Excel	No
P11-CX-10.1: Test of Controls Form	Word	No
P11-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
P11-CX-11.6: Data Extraction Software Analysis Documentation Form	Word	No
P11-CX-11.7: Checklist of Tax-related Considerations for Defined Contribution Retirement Plans	Word	No

Template Name	Host	Shareable
P11-CX-11.8: Minimum Plan Coverage Test Worksheet	Excel	No
P11-CX-11.9: Average Benefit Percentage Worksheet	Excel	No
P11-CX-11.10: Actual Deferral Percentage (ADP) and Actual Contribution Percentage (ACP) Testing Worksheet	Excel	No
P11-CX-11.12: ERISA Bonding Requirements	Word	No
P11-CX-11.13: Analysis of the Timeliness of Participant Contributions	Excel	No
P11-CX-11.14: Fair Value Measurement Worksheet	Word	No
P11-CX-12.1: Audit Adjustment Form	Excel	No
P11-CX-12.2: Accumulated Misstatement Evaluation Form	Excel	No
P11-CX-13: Disclosure Requirements for Financial Statements of Form 11-K Benefit Plans	Word	Yes
P11-CX-14.1: Supervision, Review, and Approval Form	Word	No
P11-CX-14.2: Audit Documentation Checklist	Word	No
P11-CX-14.3: Engagement Completion Document	Word	No
P11-CX-14.4: Audit Committee Communications Documentation Form	Word	No
P11-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
P11-CX-15.2: Management Point Development Worksheet	Word	No
P11-CX-16.1: Going Concern Checklist	Word	No
P11-CX-16.2: Significant Estimates Identification Checklist	Word	No
P11-CX-16.5: Form AP Auditor Documentation Checklist	Word	No
P11-CX-16.5.1: Form AP--Other Auditor Participation Worksheet	Excel	No
P11-CX-17.1: Client Billing Information	Word	No
P11-CX-17.2: Engagement Status Report	Word	No
P11-CX-17.3: Audit Time Summary	Excel	No
P11-CX-17.4: Confirmation and Correspondence Control	Excel	No
P11-CL-0: Confirmation and Correspondence Letters Instructions	Word	Yes
P11-CL-1.1: Audit Engagement Letter	Word	Yes
P11-CL-1.3: Engagement Letter Change Order Form	Word	Yes
P11-CL-1.4: Resignation Letter--Drafting Form	Word	Yes
P11-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
P11-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
P11-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
P11-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
P11-CL-3.1: Management Representation Letter	Word	Yes
P11-CL-3.3: Summary of Audit Differences	Word	Yes
P11-CL-3.4: Updating Management Representation Letter	Word	Yes
P11-CL-4.1: Communication of Significant Deficiencies	Word	Yes
P11-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
P11-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
P11-CL-4.4: Communication of the Existence of Material Weaknesses Due to Ineffective Oversight of the Audit Committee	Word	Yes
P11-CL-4.5: Management Letter Report Drafting Form	Word	Yes
P11-CL-5.1: Communication with Audit Committees about Planning	Word	Yes
P11-CL-5.2: Communication with Audit Committees at or Near the Conclusion of the Audit	Word	Yes
P11-CL-5.3: Letter to Audit Committee Confirming the Firm's Independence--Continuing Engagement	Word	Yes
P11-CL-5.4: Letter to Audit Committee Confirming the Firm's Independence--Prior to Accepting an Initial Engagement	Word	Yes
P11-CL-5.5: Written Description in Connection With Audit Committee Preapproval of Permissible Tax Services	Word	Yes
P11-CL-6: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
P11-CL-7.1: Confirmation of Contributions Received or Receivable	Word	Yes
P11-CL-7.2: Confirmation of Contributions Received--Itemized Statement Enclosed	Word	Yes
P11-CL-7.3: Confirmation of Loan Receivable	Word	Yes

Template Name	Host	Shareable
P11-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
P11-CL-8.2: Confirmation of Securities Held by Custodians or Trustees	Word	Yes
P11-CL-8.3: Confirmation of Discretionary Trust	Word	Yes
P11-CL-8.4: Confirmation of Common or Collective or Master Trusts	Word	Yes
P11-CL-8.5: Confirmation of Investment and/or Insurance Contract	Word	Yes
P11-CL-10.1: Confirmation of Loan Payable	Word	Yes
P11-CL-10.2: Confirmation of Compensating Balances	Word	Yes
P11-CL-10.3: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
P11-CL-12.1: Confirmation of Benefit Payments, Distributions, or Withdrawals	Word	Yes
P11-CL-12.2: Confirmation of Participant Data	Word	Yes
P11-CL-12.3: Request for Service Auditor's Report	Word	Yes
P11-CL-12.4: Letter Transmitting Audit Reports to the Plan (When the Auditor Has Not Reviewed Form 5500)	Word	Yes
P11-CL-12.5: Drafting Form for Client Information Request Letter	Word	Yes
P11-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
P11-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
P11-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
P11-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
P11-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
P11-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
P11-CL-14: Request for Representations from Other Auditor Who Audits the Financial Statements of the Plan Sponsor	Word	Yes
P11-CL-16.1: Letter to Regulator	Word	Yes
P11-CL-16.3: Letter Advising Client of Regulator Request for Access to Workpapers (When the Auditor Is Required by Law, Regulation, or Contract To Provide Access)	Word	Yes
P11-CL-16.4: Letter Requesting Client Approval of Regulator Request for Access to Workpapers (When the Auditor Is Not Required by Law, Regulation, or Contract To Provide Access)	Word	Yes
P11-AP-0: Core Audit Programs Instructions	Word	No
P11-AP-1: Audit Program for General Planning Procedures	Word	No
P11-AP-1A: Other General Planning Procedures	Word	No
P11-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
P11-AP-2A: Other General Auditing and Completion Procedures	Word	No
P11-AP-3: Audit Program for Minutes, Plan Documents, Contracts, and Agreements	Word	No
P11-AP-4: Audit Program for Use of Service Organizations	Word	No
P11-AP-5: Audit Program for Contributions Received and Receivable	Word	No
P11-AP-5A: Other Audit Procedures for Contributions Received and Receivable	Word	No
P11-AP-7: Audit Program for Investments and Related Income	Word	No
P11-AP-7A: Other Audit Procedures for Investments and Related Income	Word	No
P11-AP-9: Audit Program for Contracts with Insurance Companies and Similar Institutions	Word	No
P11-AP-9A: Other Audit Procedures for Contracts with Insurance Companies and Similar Institutions	Word	No
P11-AP-10: Audit Program for Participant Data and Employee Contributions	Word	No
P11-AP-10A: Other Audit Procedures for Participant Data and Employee Contributions	Word	No
P11-AP-11: Audit Program for Benefit Payments	Word	No
P11-AP-11A: Other Audit Procedures for Benefit Payments	Word	No
P11-AP-12: Audit Program for Participant Accounts	Word	No
P11-AP-12A: Other Audit Procedures for Participant Accounts	Word	No
P11-AP-13: Audit Program for Cash	Word	No
P11-AP-14: Audit Program for Property and Equipment Used in Operations	Word	No
P11-AP-14A: Other Audit Procedures for Property and Equipment Used in Operations	Word	No
P11-AP-15: Audit Program for Accounts Payable and Accrued Expenses	Word	No

Template Name	Host	Shareable
P11-AP-16: Audit Program for Loans Payable	Word	No
P11-AP-17: Audit Program for Operating Expenses	Word	No
P11-AP-17A: Other Audit Procedures for Operating Expenses	Word	No
P11-AP-18: Audit Program for Notes Receivable from Participants (Participant Loans)	Word	No
P11-RP-1: GAAS Standard Report--Comparative Financial Statements Including Supplemental Information	Word	No
P11-RP-2: PCAOB Standard Report--Comparative Financial Statements Including Supplemental Information	Word	No
P11-RP-3: GAAS Standard Report--Comparative Financial Statements Including Supplemental Information--Reference to Predecessor Auditor	Word	No
P11-RP-4: Auditor's Consent When Financial Statements Are Incorporated by Reference in a Form 11-K	Word	No

Audits of 403(b) Plans (2/16) (20160201) [\(top\)](#)

Template Name	Host	Shareable
P43-PA-0: Front Matter	Word	No
P43-PA-0.1: List of Substantive Changes and Additions	Word	No
P43-PA-1: Introduction to Audits of 403(b) Plans	Word	No
P43-FP-0: Firm Policies Instructions	Word	No
P43-FP-1: Audit Team Members	Word	No
P43-CX-0: Checklists and Practice Aids Instructions	Word	No
P43-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
P43-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
P43-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
P43-CX-1.3: Audit Decision Worksheet for 403(b) Plans	Word	No
P43-CX-2: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
P43-CX-3.1: Understanding the Plan and Identifying Risks	Word	Yes
P43-CX-3.2: Engagement Team Discussion	Word	No
P43-CX-3.3: Fraud Risk Inquiries Form	Word	No
P43-CX-3.4: Audit Inquiries Summary Form	Word	No
P43-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
P43-CX-4.2: Financial Reporting System Documentation Form	Word	Yes
P43-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
P43-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
P43-CX-4.3: Walkthrough Documentation Forms	Word	Yes
P43-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
P43-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
P43-CX-5: Activity and Entity-level Control Forms	Word	Yes
P43-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
P43-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
P43-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
P43-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
P43-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
P43-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
P43-CX-5.7: Control Activities Form for Employer Contributions Received and Receivable	Word	Yes
P43-CX-5.8: Control Activities Form for Investments and Contracts with Insurance Companies and Similar Institutions	Word	Yes
P43-CX-5.9: Control Activities Form for Participant Data and Employee Contributions	Word	Yes

Template Name	Host	Shareable
P43-CX-5.10: Control Activities Form for Benefit Payments	Word	Yes
P43-CX-5.11: Control Activities Form for Participant Accounts	Word	Yes
P43-CX-5.12: Control Activities Form for Cash	Word	Yes
P43-CX-5.13: Control Activities Form for Notes Receivable from Participants	Word	Yes
P43-CX-5.15: Control Activities Form for Accounts Payable and Accrued Expenses	Word	Yes
P43-CX-5.17: Control Activities Form for Operating Expenses	Word	Yes
P43-CX-6.1: Plan Risk Factors	Word	No
P43-CX-6.2: Fraud Risk Factors	Word	No
P43-CX-7.1: Risk Assessment Summary Form	Word	No
P43-CX-7.2: Inherent Risk Assessment Form	Word	No
P43-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
P43-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
P43-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
P43-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
P43-CX-9.2: Ratio Analysis Worksheet	Excel	No
P43-CX-10.1: Test of Controls Form	Word	No
P43-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
P43-CX-11.6: Data Extraction Software Analysis Documentation Form	Word	No
P43-CX-11.7: Checklist of Tax-related Considerations for 403(b) Plans	Word	No
P43-CX-11.8: Minimum Plan Coverage Test Worksheet	Excel	No
P43-CX-11.9: Average Benefit Percentage Worksheet	Excel	No
P43-CX-11.10: Actual Contribution Percentage (ACP) Testing Worksheet	Excel	No
P43-CX-11.12: ERISA Bonding Requirements	Word	No
P43-CX-11.13: Analysis of the Timeliness of Participant Contributions	Excel	No
P43-CX-11.14: Fair Value Measurement Worksheet	Word	No
P43-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
P43-CX-12.2: Audit Difference Evaluation Form	Excel	No
P43-CX-13: Disclosure Requirements for Financial Statements of 403(b) Plans Updated through December 31, 2015	Word	Yes
P43-CX-14: Supervision, Review, and Approval Form	Word	No
P43-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
P43-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
P43-CX-16.1: Going Concern Checklist	Word	No
P43-CX-16.2: Significant Estimates Identification Checklist	Word	No
P43-CX-16.4: Accounting and Engagement Issues Form	Word	No
P43-CX-17.1: Client Billing Information	Word	No
P43-CX-17.2: Engagement Status Report	Word	No
P43-CX-17.3: Audit Time Summary	Excel	No
P43-CX-17.4: Confirmation and Correspondence Control	Excel	No
P43-CL-0: Confirmation and Correspondence Letters Instructions	Word	Yes
P43-CL-1.1: Audit Engagement Letter	Word	Yes
P43-CL-1.2: DOL Limited-scope Audit Engagement Letter	Word	Yes
P43-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
P43-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
P43-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
P43-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
P43-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
P43-CL-3.1: Management Representation Letter	Word	Yes
P43-CL-3.3: Summary of Audit Differences	Word	Yes
P43-CL-3.4: Updating Management Representation Letter	Word	Yes
P43-CL-4.1: Communication of Significant Deficiencies	Word	Yes
P43-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes

Template Name	Host	Shareable
P43-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
P43-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
P43-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion-Governance Includes Nonmanagement Personnel	Word	Yes
P43-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion-All Governance Members are Involved in Management	Word	Yes
P43-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
P43-CL-7.1: Confirmation of Contributions Received or Receivable	Word	Yes
P43-CL-7.2: Confirmation of Contributions Received--Itemized Statement Enclosed	Word	Yes
P43-CL-7.3: Confirmation of Loan Receivable	Word	Yes
P43-CL-8.2: Confirmation of Mutual Funds Held by Custodians	Word	Yes
P43-CL-8.5: Confirmation of Investment and/or Insurance Contract	Word	Yes
P43-CL-8.6: Request for Certification of Information by a Bank or Similar Institution or Insurance Company Holding Assets	Word	Yes
P43-CL-12.1: Confirmation of Benefit Payments, Distributions, or Withdrawals	Word	Yes
P43-CL-12.2: Confirmation of Participant Data	Word	Yes
P43-CL-12.3: Request for Service Auditor's Report	Word	Yes
P43-CL-12.4: Letter Transmitting Audit Reports to the Plan (When the Auditor Has Not Reviewed Form 5500)	Word	Yes
P43-CL-12.5: Drafting Form for Client Information Request Letter	Word	Yes
P43-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
P43-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
P43-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
P43-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
P43-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
P43-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
P43-CL-14.1: Request for Representations from Other Auditor Who Audits the Financial Statements of the Plan Sponsor	Word	Yes
P43-CL-14.2: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Financial Statements of the Plan Sponsor	Word	Yes
P43-CL-14.3: Instructions to Auditor Performing Agreed-upon Procedures at a Participating Employer in a Multiple Employer 403(b) Plan	Word	Yes
P43-CL-16.1: Letter to Regulator for Full-scope Audit	Word	Yes
P43-CL-16.2: Letter to Regulator for DOL Limited-scope Audit	Word	Yes
P43-CL-16.3: Letter Advising Client of Regulator Request for Access to Audit Documentation (When the Auditor Is Required by Law, Regulation, or Contract to Provide Access)	Word	Yes
P43-CL-16.4: Letter Requesting Client Approval of Regulator Request for Access to Audit Documentation (When the Auditor Is Not Required by Law, Regulation, or Contract to Provide Access)	Word	Yes
P43-AP-0: Audit Programs Instructions	Word	No
P43-AP-1: Audit Program for General Planning Procedures	Word	No
P43-AP-1A: Other General Planning Procedures	Word	No
P43-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
P43-AP-2A: Other General Auditing and Completion Procedures	Word	No
P43-AP-3: Audit Program for Minutes, Plan Documents, Contracts, and Agreements	Word	No
P43-AP-4: Audit Program for Use of Service Organizations	Word	No
P43-AP-5: Audit Program for Employer Contributions Received and Receivable	Word	No
P43-AP-5A: Other Audit Procedures for Employer Contributions Received and Receivable	Word	No
P43-AP-6: Audit Program for Investments in Mutual Funds and Related Income--DOL Limited-scope Audit	Word	No
P43-AP-6A: Other Audit Procedures for Investments in Mutual Funds and Related Income--	Word	No

Template Name	Host	Shareable
DOL Limited-scope Audit		
P43-AP-7: Audit Program for Investments in Mutual Funds and Related Income--Full-scope Audit	Word	No
P43-AP-7A: Other Audit Procedures for Investments in Mutual Funds and Related Income--Full-scope Audit	Word	No
P43-AP-8: Audit Program for Annuity Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No
P43-AP-8A: Other Audit Procedures for Annuity Contracts with Insurance Companies and Similar Institutions--DOL Limited-scope Audit	Word	No
P43-AP-9: Audit Program for Annuity Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No
P43-AP-9A: Other Audit Procedures for Annuity Contracts with Insurance Companies and Similar Institutions--Full-scope Audit	Word	No
P43-AP-10: Audit Program for Participant Data and Employee Contributions	Word	No
P43-AP-10A: Other Audit Procedures for Participant Data and Employee Contributions	Word	No
P43-AP-11: Audit Program for Benefit Payments	Word	No
P43-AP-11A: Other Audit Procedures for Benefit Payments	Word	No
P43-AP-12: Audit Program for Participant Accounts	Word	No
P43-AP-13: Audit Program for Cash	Word	No
P43-AP-15: Audit Program for Accounts Payable and Accrued Expenses	Word	No
P43-AP-17: Audit Program for Operating Expenses	Word	No
P43-AP-17A: Other Audit Procedures for Operating Expenses	Word	No
P43-AP-18: Audit Program for Notes Receivable from Participants (Participant Loans)	Word	No
P43-AP-19: Audit Program for Initial Audits	Word	No

Audits of Broker-dealers (6/16) (20160601) [\(top\)](#)

Template Name	Host	Shareable
PBK-PA-0: Front Matter	Word	No
PBK-PA-0.1: List of Substantive Changes and Additions	Word	No
PBK-PA-1: Introduction to Audits of Broker-dealers	Word	No
PBK-FP-0: FIRM POLICIES	Word	No
PBK-FP-1: Audit Team Members	Word	No
PBK-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
PBK-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
PBK-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
PBK-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
PBK-CX-2.2: Location or Business Unit Materiality Worksheet	Excel	No
PBK-CX-3.1: Understanding the Company and Identifying Risks	Word	Yes
PBK-CX-3.2: Engagement Team Discussion	Word	No
PBK-CX-3.3: Risk Inquiries Form	Word	No
PBK-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
PBK-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
PBK-CX-4.2.1: Financial Reporting System Documentation Form--Significant Transaction Classes	Word	Yes
PBK-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
PBK-CX-4.2.3: Financial Reporting System Documentation Form--Financial Close and Reporting Process	Word	Yes
PBK-CX-4.3: Walkthrough Documentation Forms	Word	Yes
PBK-CX-4.3.1: Walkthrough Documentation Table	Word	Yes
PBK-CX-4.3.2: Walkthrough Documentation Memo	Word	Yes

Template Name	Host	Shareable
PBK-CX-4.4: Control Considerationsâ€™Control Environment, Risk Assessment, Information and Communication, and Monitoring	Word	Yes
PBK-CX-5: Entity-level Control Forms	Word	Yes
PBK-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
PBK-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
PBK-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
PBK-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
PBK-CX-5.5: Entity- level Control Form for IT General Controls	Word	Yes
PBK-CX-5.6: Entity-level Control Form for Financial Close and Reporting	Word	Yes
PBK-CX-6.1: Entity Risk Factors	Word	No
PBK-CX-6.2: Fraud Risk Factors	Word	No
PBK-CX-6.3: Fraud Risk Assessment Matters	Word	No
PBK-CX-6.5: Undisclosed Related-party Indicators	Word	No
PBK-CX-7.1: Risk Assessment Summary Form	Word	No
PBK-CX-7.2: Inherent Risk Assessment Form	Word	No
PBK-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
PBK-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
PBK-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
PBK-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
PBK-CX-9.2: Ratio Analysis Worksheet	Excel	No
PBK-CX-10.1: Test of Controls Form	Word	No
PBK-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
PBK-CX-11.2: Confirmation Summary Form	Excel	No
PBK-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
PBK-CX-11.4: Checklist for Determining Whether a Contract Is a Derivative	Word	No
PBK-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No
PBK-CX-12.1: Audit Adjustment Form	Excel	No
PBK-CX-12.2: Accumulated Misstatement Evaluation Form	Excel	No
PBK-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
PBK-CX-13.2: Additional Disclosures for Noncarrying Broker-dealers	Word	No
PBK-CX-14.1: Supervision, Review, and Approval Form	Word	No
PBK-CX-14.2: Audit Documentation Checklist	Word	No
PBK-CX-14.3: Engagement Completion Document	Word	No
PBK-CX-14.4: Audit Committee Communications Documentation Form	Word	No
PBK-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
PBK-CX-15.2: Management Point Development Worksheet	Word	No
PBK-CX-16.1: Going-concern Checklist	Word	No
PBK-CX-16.2: Significant Estimates Identification Checklist	Word	No
PBK-CX-16.3: Concentrations Identification Checklist	Word	No
PBK-CX-16.6: Checklist of Agreed-upon Procedures Applied to Form SIPC-7	Word	No
PBK-CX-16.7: Findings Summary Formâ€™Agreed-upon Procedures	Word	No
PBK-CX-16.8: Review of Exemption Report under PCAOB Attestation Std. No. 2	Word	No
PBK-CX-17.1: Client Billing Information	Word	No
PBK-CX-17.2: Engagement Status Report	Word	No
PBK-CX-17.3: Audit Time Summary	Excel	No
PBK-CX-17.4: Confirmation and Correspondence Control	Excel	No
PBK-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
PBK-CL-1.1: Audit Engagement Letter	Word	Yes
PBK-CL-1.2: Engagement Letter Change Order Form	Word	Yes
PBK-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
PBK-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
PBK-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes

Template Name	Host	Shareable
PBK-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
PBK-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
PBK-CL-3.1: Management Representation Letter	Word	Yes
PBK-CL-3.3: Summary of Uncorrected Misstatements	Word	Yes
PBK-CL-3.4: Updating Management Representation Letter	Word	Yes
PBK-CL-3.5: Management Representation Letter--Agreed-upon Procedures on Form SIPC-7	Word	Yes
PBK-CL-4.1: Communication of Significant Deficiencies to the Audit Committee and Management--Indication That None is a Material Weakness	Word	Yes
PBK-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses to the Audit Committee and Management	Word	Yes
PBK-CL-4.3: Communication of the Existence of Material Weaknesses Due to Ineffective Oversight of the Audit Committee	Word	Yes
PBK-CL-4.4: Management Letter Report Drafting Form	Word	Yes
PBK-CL-5.1: Communication with Audit Committee about Planning	Word	Yes
PBK-CL-5.2: Communication with Audit Committee at or Near the Conclusion of the Audit	Word	Yes
PBK-CL-5.3: Letter to Audit Committee Confirming the Firm's Independence--Continuing Engagement	Word	Yes
PBK-CL-5.4: Letter to Audit Committee Confirming the Firm's Independence--Prior to Accepting an Initial Engagement	Word	Yes
PBK-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
PBK-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
PBK-CL-7.2: Positive Accounts Receivable Confirmation Request (Other than from Clearing Broker-dealers and Registered Investment Companies)--Statement	Word	Yes
PBK-CL-7.3: Positive Accounts Receivable Confirmation Request (Other than from Clearing Broker-dealers and Registered Investment Companies)--without a Statement	Word	Yes
PBK-CL-7.4: Negative Accounts Receivable Confirmation Request (Other than from Clearing Broker-dealers and Registered Investment Companies)	Word	Yes
PBK-CL-7.5: Blind Accounts Receivable Confirmation Request (Other than from Clearing Broker-dealers and Registered Investment Companies)	Word	Yes
PBK-CL-7.7: Confirmation of Note Receivable (Other than from Clearing Broker-dealers and Registered Investment Companies)	Word	Yes
PBK-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
PBK-CL-8.2: Request for Month-end Commission Summary Statement	Word	Yes
PBK-CL-8.3: Request for Proprietary Account Statements	Word	Yes
PBK-CL-8.4: Request for Month-end Commission Summary Statement and Proprietary Account Statements	Word	Yes
PBK-CL-8.5: Request for Statements of Proprietary Securities Held by a Third Party	Word	Yes
PBK-CL-8.6: Request for Concessions Earned Statement from Registered Investment Company	Word	Yes
PBK-CL-8.7: Confirmation of Securities Held by a Third Party	Word	Yes
PBK-CL-8.8: Request for Clearing Agreement from Clearing Broker-dealer	Word	Yes
PBK-CL-8.9: Request for 12b-1 Fees Earned Statement from Registered Investment Company	Word	Yes
PBK-CL-10.1: Accounts Payable Confirmation	Word	Yes
PBK-CL-10.2: Note Payable Confirmation	Word	Yes
PBK-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
PBK-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
PBK-CL-10.5: Confirmation of Compensating Balances	Word	Yes
PBK-CL-10.6: Confirmation of Line of Credit	Word	Yes
PBK-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
PBK-CL-10.8.1: Confirmation of Subordinated Loan with Subordinated Lender--Cash Subordinated Loan	Word	Yes
PBK-CL-10.8.2: Confirmation of Subordinated Loan with Subordinated Lender--Secured Demand Note	Word	Yes

Template Name	Host	Shareable
PBK-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
PBK-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
PBK-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
PBK-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
PBK-CL-12.3: Confirmation of Lease Agreement	Word	Yes
PBK-CL-12.4: Related Party Confirmation	Word	Yes
PBK-CL-12.5: Data Request Letter	Word	Yes
PBK-CL-12.6: Client Assistance Request Letter	Word	Yes
PBK-CL-12.7: Confirmation of Exchange Membership	Word	Yes
PBK-CL-12.8: Request for Service Auditor's Report	Word	Yes
PBK-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
PBK-CL-13.2: Letter Granting Successor Auditors Access to Workpapers	Word	Yes
PBK-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
PBK-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
PBK-CL-13.5: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
PBK-CL-14.1: Request for Representations from Other Auditor	Word	Yes
PBK-CL-14.2: Requests for Documentation from Other Auditor	Word	Yes
PBK-CL-14.3: Inquiry of Principal Auditor by Other Auditor	Word	Yes
PBK-CL-14.4: Principal Auditor's Response to Inquiries from Other Auditor	Word	Yes
PBK-CL-14.5: Letter from Principal Auditor to Other Auditors Regarding Related Parties	Word	Yes
PBK-AP-0: AUDIT PROGRAMS	Word	No
PBK-AP-1: Audit Program for General Planning Procedures	Word	No
PBK-AP-1A: Other General Planning Procedures	Word	No
PBK-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
PBK-AP-2A: Other General Auditing and Completion Procedures	Word	No
PBK-AP-3: Audit Program for Cash	Word	No
PBK-AP-4: Audit Program for Due To/From Brokers, Other Receivables, Commission and Concession, and Investment Banking Revenue	Word	No
PBK-AP-4A: Other Audit Procedures for Due To/From Brokers, Other Receivables, Commission and Concession, and Investment Banking Revenue	Word	No
PBK-AP-7: Audit Program for Property	Word	No
PBK-AP-7A: Other Audit Procedures for Property	Word	No
PBK-AP-8: Audit Program for Investments, Derivatives, Other Investments, and Principal Transactions	Word	No
PBK-AP-8A: Other Audit Procedures for Investments, Derivatives, Other Investments, and Principal Transactions	Word	No
PBK-AP-9: Audit Program for Other Assets	Word	No
PBK-AP-9A: Other Audit Procedures for Other Assets	Word	No
PBK-AP-10: Audit Program for Accounts Payable and Other Liabilities	Word	No
PBK-AP-10A: Other Audit Procedures for Accounts Payable and Other Liabilities	Word	No
PBK-AP-11: Audit Program for Notes Payable and Long-term Debt	Word	No
PBK-AP-12: Audit Program for Income Taxes	Word	No
PBK-AP-13: Audit Program for Equity	Word	No
PBK-AP-13A: Other Audit Procedures for Equity	Word	No
PBK-AP-14: Audit Program for Commission Expense and Other Income and Expenses	Word	No
PBK-AP-15: Audit Program for Net Capital, Aggregate Indebtedness, and Required Minimum Net Capital Computations	Word	No
PBK-IA-0: INITIAL AUDIT PROGRAMS	Word	No
PBK-IA-1: Additional General Planning Procedures for an Initial Audit	Word	Yes
PBK-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	Yes
PBK-IA-3: Additional Audit Procedures for Cash Beginning Balance in an Initial Audit	Word	Yes

Template Name	Host	Shareable
PBK-IA-4: Additional Audit Procedures for Receivable Beginning Balances in Initial Audit	Word	Yes
PBK-IA-7: Additional Audit Procedures for Property Beginning Balance in an Initial Audit	Word	Yes
PBK-IA-8: Additional Audit Procedures for Investments and Derivatives Beginning Balance in an Initial Audit	Word	Yes
PBK-IA-9: Additional Audit Procedures for Other Assets Beginning Balance in an Initial Audit	Word	Yes
PBK-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in an Initial Audit	Word	Yes
PBK-IA-11: Additional Audit Procedures for Notes Payable and Long-term Debt Beginning Balance in an Initial Audit	Word	Yes
PBK-IA-12: Additional Audit Procedures for Income Taxes Beginning Balance in an Initial Audit	Word	Yes
PBK-IA-13: Additional Audit Procedures for Equity Accounts Beginning Balance in an Initial Audit	Word	Yes
PBK-RP-0: REPORTING	Word	No
PBK-RP-1: Auditor's Standard Report--Unqualified Opinion on Financial Statements with Other-matter Paragraph for Unqualified Opinion on Supplemental Information (Report Drafting Illustration)	Word	No
PBK-RP-2: Auditor's Standard Report--Unqualified Opinion on Balance Sheet Only (Report Drafting Illustration)	Word	No
PBK-RP-5: Agreed-upon Procedures Report--Form SIPC-7 (Report Drafting Illustration)	Word	No
PBK-RP-6: Exemption Report Review--No Exceptions to Exemption Provisions (Report Drafting Illustration)	Word	No
PBK-RP-7: Agreed-Upon Procedures Report--Broker-dealer's Claim of Exclusion from Membership in SIPC (Report Drafting Illustration)	Word	No

Reporting on Controls of Service Organizations--SOC 2 Engagements (3/17) (20170301)

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Template Name	Host	Shareable
APPENDIX A: Front Matter	Word	No
APPENDIX B: Overview of SOC 2 Engagements	Word	No
APPENDIX C: List of Substantive Changes and Additions	Word	No
PC2-FP-0: FIRM POLICIES	Word	No
PC2-FP-1: Engagement Team Members	Word	No
PC2-AP-0: ENGAGEMENT PROGRAMS	Word	No
PC2-AP-1: SOC 2 Engagement Program	Word	No
PC2-AP-2: SOC 2 Engagement--Other Procedures Program	Word	No
PC2-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
PC2-CX-1.1: SOC 2 Engagement Acceptance and Continuance Form	Word	No
PC2-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
PC2-CX-2: Understanding the Service Organization and Its Environment	Word	Yes
PC2-CX-3.1: Understanding the Service Organization's System Relevant to the Applicable Trust Services Principles	Word	No
PC2-CX-3.2: Supplement to PC2-CX-3.1--Additional Criteria for the Privacy Principle	Word	No
PC2-CX-3.3: Walkthrough Documentation Form for a SOC 2 Engagement	Word	No
PC2-CX-3.4: Risk Assessment Summary Form	Excel	No
PC2-CX-4: Determining Whether Management's Description of the Service Organization's System Is Fairly Presented	Word	No
PC2-CX-5: Determining Whether the Service Organization's Controls Were Suitably Designed	Word	No
PC2-CX-6.1: Test of Controls Form--SOC 2 Engagement (Instructions)	Word	No
PC2-CX-6.1.1: Test of Controls Form--SOC 2 Engagement	Word	No
PC2-CX-6.2: Tests of Controls Sampling Planning and Evaluation Form--SOC 2 Engagement	Word	No

Template Name	Host	Shareable
(Instructions)		
PC2-CX-6.2.1: Test of Controls Sampling Planning and Evaluation Form--SOC 2 Engagement	Word	No
PC2-CX-7.1: Control Matrix for SOC 2 Type 1 Engagement	Excel	No
PC2-CX-7.2: Control Matrix for SOC 2 Type 2 Engagement	Excel	No
PC2-CX-8: Service Organization Information Technology Environment Worksheet	Word	No
PC2-CX-9: Using the Work of the Internal Audit Function in a SOC 2 Engagement	Word	No
PC2-CX-10: Supervision, Review, and Approval Form--SOC 2 Engagement	Word	No
PC2-CX-11.1: SOC 2 Reporting Checklist--Type 1 Engagement	Word	No
PC2-CX-11.2: SOC 2 Reporting Checklist--Type 2 Engagement	Word	No
PC2-CX-11.3: Engagement Issues	Word	No
PC2-CX-12.1: Client Billing Information	Word	No
PC2-CX-12.2: Engagement Status Report	Word	No
PC2-CX-12.3: Engagement Budget and Time Control	Excel	No
PC2-CL-0: CORRESPONDENCE LETTERS	Word	Yes
PC2-CL-1.1: Engagement Letter--SOC 2 Type 1 Engagement	Word	Yes
PC2-CL-1.2: Engagement Letter--SOC 2 Type 2 Engagement	Word	Yes
PC2-CL-2.1: Representation Letter--SOC 2 Type 1 Engagement	Word	Yes
PC2-CL-2.2: Representation Letter--SOC 2 Type 2 Engagement	Word	Yes
PC2-CL-2.3: Representation Letter--Service Organization Representation--SOC 2 Type 2 Engagement Using the Inclusive Method for a Subservice Organization	Word	Yes
PC2-CL-2.4: Representation Letter--Subservice Organization Representation--SOC 2 Type 2 Engagement Using the Inclusive Method for a Subservice Organization	Word	Yes
PC2-CL-2.5: Representation Letter--SOC 2 Type 2 Engagement--Client Is Not the Responsible Party	Word	Yes
PC2-CL-3.1: Management Letter Drafting Form--SOC 2 Type 1 Engagement	Word	Yes
PC2-CL-3.2: Management Letter Drafting Form--SOC 2 Type 2 Engagement	Word	Yes
PC2-CL-4.1: Request for Predecessor Service Auditor to Release Information to Successor Service Auditor	Word	Yes
PC2-CL-4.2: Communication with Predecessor Service Auditor Prior to Final Engagement Acceptance	Word	Yes
PC2-CL-5: Request for Representations from Other Practitioner Who Performs Procedures Relating to Controls Relevant to the Trust Services Principles in Connection with Management's Description of a Service Organization's System	Word	Yes
PC2-CL-6.1.1: Management's Assertion Drafting Illustration--SOC 2 Type 1 Engagement--Does Not Include the Privacy Principle	Word	Yes
PC2-CL-6.1.2: Management's Assertion Drafting Illustration--SOC 2 Type 1 Engagement--Includes the Privacy Principle	Word	Yes
PC2-CL-6.2.1: Management's Assertion Drafting Illustration--SOC 2 Type 2 Engagement--Does Not Include the Privacy Principle	Word	Yes
PC2-CL-6.2.2: Management's Assertion Drafting Illustration--SOC 2 Type 2 Engagement--Includes the Privacy Principle	Word	Yes
PC2-CL-6.2.3: Management's Assertion Drafting Illustration--SOC 2 Type 2 Engagement Using the Carve-out Method for a Subservice Organization--Does Not Include the Privacy Principle	Word	Yes
PC2-CL-6.2.4: Management's Assertion Drafting Illustration--Service Organization Management Assertion--SOC 2 Type 2 Engagement Using Inclusive Method for a Subservice Organization--Does Not Include the Privacy Principle	Word	Yes
PC2-CL-6.2.5: Management's Assertion Drafting Illustration--Subservice Organization Management Assertion--SOC 2 Type 2 Engagement Using Inclusive Method for a Subservice Organization--Does Not Include the Privacy Principle	Word	Yes
PC2-CL-6.2.6: Management's Assertion Drafting Illustration--SOC 2 Type 2 Engagement--Modifications for Qualified Opinion(s)--Does Not Include the Privacy Principle	Word	Yes
PC2-CL-6.2.7: Management's Assertion Drafting Illustration--SOC 2 Type 2 Engagement--Modifications for a Qualified Opinion Due to a Scope Limitation--Does Not Include the Privacy Principle	Word	Yes

Template Name	Host	Shareable
PC2-RP-0: REPORTING	Word	No
PC2-RP-1.1: Type 1 Service Auditor's Report--Unmodified Opinion on Fair Presentation and Suitability of Design of Controls Relevant to the Applicable Trust Services Principles	Word	No
PC2-RP-1.2: Type 1 Service Auditor's Report-- Carve-out Method for a Subservice Organization--With Complementary Subservice Organization Controls	Word	No
PC2-RP-1.3: Type 1 Service Auditor's Report--Unmodified Opinion on Fair Presentation and Suitability of Design of Controls Relevant to the Applicable Trust Services Principles-- Inclusive Method for a Subservice Org	Word	No
PC2-RP-1.4: Type 1 Service Auditor's Report--Qualified Opinion for Deficiencies in Fair Presentation and Suitability of Design of Controls Relevant to the Applicable Trust Services Principles	Word	No
PC2-RP-2.1: Type 2 Service Auditor's Report--Unmodified Opinion on Fair Presentation, Suitability of Design, and Operating Effectiveness of Controls Relevant to the Applicable Trust Services Principles	Word	No
PC2-RP-2.2: Type 2 Service Auditor's Report-- Carve-out Method for a Subservice Organization--With Complementary Subservice Organization Controls	Word	No
PC2-RP-2.3: Type 2 Service Auditor's Report--Unmodified Opinion on Fair Presentation, Suitability of Design, and Operating Effectiveness of Controls Relevant to the Applicable Trust Services Principles--Inclusive Method for a Subservice Organization	Word	No
PC2-RP-2.4: Type 2 Service Auditor's Report--Qualified Opinion for Deficiencies in Fair Presentation, Suitability of Design, and Operating Effectiveness of Controls Relevant to the Applicable Trust Services Principles	Word	No
PC2-RP-2.5: Type 2 Service Auditor's Report--Adverse Opinion for Deficiencies in Fair Presentation, Suitability of Design, and Operating Effectiveness of Controls Relevant to the Applicable Trust Services Principles	Word	No
PC2-RP-2.6: Type 2 Service Auditor's Report--Qualified Opinion Because of a Scope Limitation with Respect to Controls Relevant to the Applicable Trust Services Principles	Word	No
PC2-RP-2.7: Type 2 Service Auditor's Report--Disclaimer of Opinion Because of a Scope Limitation with Respect to Controls Relevant to the Applicable Trust Services Principles	Word	No
PC2-RP-2.8: Type 2 Service Auditor's Report--Unmodified Op on Fair Presentation, Suitability of Design, and Operating Eff of Controls Relevant to the Applicable Trust Services Principles--Other Info Not Covered by the Serv Auditor's Report	Word	No

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Template Name	Host	Shareable
APPENDIX 9A-1: Separate Report on the Audit of the Financial Statements--Unqualified Opinion (Integrated Audit)	Word	No
APPENDIX 9A-2: Separate Report on the Audit of Internal Control--Unqualified Opinion	Word	No
APPENDIX 9A-3: Combined Report on Both the Audit of the Financial Statements and the Audit of Internal Control--Unqualified Opinions	Word	No
APPENDIX 9A-4: Separate Report on the Audit of Internal Control--Adverse Opinion on Internal Control	Word	No
APPENDIX 9A-5: Separate Report on the Audit of Internal Control--Adverse Opinion on Internal Control, Management Has Not Identified the Material Weakness	Word	No
APPENDIX 9A-6: Separate Report on the Audit of Internal Control--Adverse Opinion on Internal Control, Material Weakness Not Fairly Presented by Management	Word	No
APPENDIX 9A-7: Separate Report on the Audit of Internal Control--Modified Report on Internal Control because Management Annual Report Elements Are Incomplete or Improperly Presented	Word	No
APPENDIX 9A-8: Separate Report on the Audit of Internal Control--Disclaimer of Opinion on Internal Control Due to a Scope Limitation	Word	No
APPENDIX 9A-9: Separate Report on the Audit of Internal Control--Unqualified Opinion, Reference to Report of Other Auditors	Word	No
APPENDIX 9B: Audit Report--Unqualified Opinion (Financial Statement Audit Only)	Word	No

Template Name	Host	Shareable
APPENDIX 9C-1: Auditor Report-- Continuing Auditor Opinion That a Previously Reported Material Weakness No Longer Exists	Word	No
APPENDIX 9C-2: Auditor Report--Successor Auditor Opinion That a Previously Reported Material Weakness No Longer Exists	Word	No
APPENDIX 9C-3: Auditor Report--Continuing Auditor Opinion on Only One Previously Reported Material Weakness When Additional Material Weaknesses Previously Were Reported	Word	No
APPENDIX 9D-1: Reissued Report by a Predecessor Auditor on Prior-period Financial Statements when a Successor Auditor Audits and Reports on Adjustments to the Prior-period Statements for the Retrospective Application of a Change in Accounting	Word	No
APPENDIX 9D-2: Reissued Report by a Predecessor Auditor on Prior-period Financial Statements when a Successor Auditor Audits and Reports on Adjustments to the Prior-period Statements for the Correction of an Error	Word	No
APPENDIX 9E: Unqualified Opinion on Supplemental Information--Separate Report	Word	No
APPENDIX 10A: Interim Review Report--No Modifications, Comparative Condensed Interim Financial Information Included in Form 10-Q	Word	No
APPENDIX 10B: Auditor's Consent When Financial Statements Are Incorporated by Reference from a 1933 Act Filing in a Form 10-K or 8-K	Word	No
PCA-FP-0: Firm Policies	Word	No
PCA-FP-1: Audit Team Members	Word	No
PCA-AP-0: Audit Programs	Word	No
PCA-AP-1: Audit Program for General Planning Procedures	Word	No
PCA-AP-1A: Other General Planning Procedures	Word	No
PCA-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
PCA-AP-2A: Other General Auditing and Completion Procedures	Word	No
PCA-AP-3: Audit Program for Cash	Word	No
PCA-AP-4: Audit Program for Accounts Receivable and Sales	Word	No
PCA-AP-4A: Other Audit Procedures for Accounts Receivable and Sales	Word	No
PCA-AP-5: Audit Program for Inventory and Cost of Sales	Word	No
PCA-AP-5A: Other Audit Procedures for Inventory and Cost of Sales	Word	No
PCA-AP-6: Audit Program for Inventory Observation	Word	No
PCA-AP-6A: Other Audit Procedures for Inventory Observation	Word	No
PCA-AP-7: Audit Program for Property	Word	No
PCA-AP-7A: Other Audit Procedures for Property	Word	No
PCA-AP-8: Audit Program for Investments and Derivatives	Word	No
PCA-AP-8A: Other Audit Procedures for Investments and Derivatives	Word	No
PCA-AP-9: Audit Program for Other Assets	Word	No
PCA-AP-9A: Other Audit Procedures for Other Assets	Word	No
PCA-AP-10: Audit Program for Accounts Payable and Other Liabilities	Word	No
PCA-AP-10A: Other Audit Procedures for Accounts Payable and Other Liabilities	Word	No
PCA-AP-11: Audit Program for Notes Payable and Long-term Debt	Word	No
PCA-AP-12: Audit Program for Income Taxes	Word	No
PCA-AP-13: Audit Program for Capital Stock and Other Equity Accounts	Word	No
PCA-AP-13A: Other Audit Procedures for Capital Stock and Other Equity Accounts	Word	No
PCA-AP-14: Audit Program for Income and Expenses	Word	No
PCA-AP-14A: Other Audit Procedures for Income and Expenses	Word	No
PCA-AP-15: Audit Program for Internal Control	Word	No
PCA-AP-15A: Other Audit Procedures for Internal Control	Word	No
PCA-AP-16: Audit Program for an Engagement to Report on Whether a Previously Reported Material Weakness Continues to Exist	Word	No
PCA-IA-0: Initial Audit Programs	Word	No
PCA-IA-1: Additional General Planning Procedures for an Initial Audit	Word	No
PCA-IA-2: Additional General Auditing and Completion Procedures for an Initial Audit	Word	No
PCA-IA-3: Additional Audit Procedures for Cash Beginning Balance in an Initial Audit	Word	No

Template Name	Host	Shareable
PCA-IA-4: Additional Audit Procedures for Accounts Receivable Beginning Balance in an Initial Audit	Word	No
PCA-IA-5: Additional Audit Procedures for Inventory Beginning Balance in an Initial Audit	Word	No
PCA-IA-7: Additional Audit Procedures for Property Beginning Balance in an Initial Audit	Word	No
PCA-IA-8: Additional Audit Procedures for Investments and Derivatives Beginning Balance in an Initial Audit	Word	No
PCA-IA-9: Additional Audit Procedures for Other Assets Beginning Balance in an Initial Audit	Word	No
PCA-IA-10: Additional Audit Procedures for Accounts Payable and Other Liabilities Beginning Balance in an Initial Audit	Word	No
PCA-IA-11: Additional Audit Procedures for Notes Payable and Long-term Debt Beginning Balance in an Initial Audit	Word	No
PCA-IA-12: Additional Audit Procedures for Income Taxes Beginning Balance in an Initial Audit	Word	No
PCA-IA-13: Additional Audit Procedures for Capital Stock and Other Equity Accounts Beginning Balance in an Initial Audit	Word	No
PCA-CL-0: Confirmation and Correspondence Letters	Word	Yes
PCA-CL-1.1: Audit Engagement Letter--Integrated Audit (Including Interim Reviews)	Word	Yes
PCA-CL-1.2: Audit Engagement Letter--Financial Statement Only Audit (Including Interim Reviews)	Word	Yes
PCA-CL-1.3: Engagement Letter Change Order Form	Word	Yes
PCA-CL-1.4: Resignation Letter--Drafting Form	Word	Yes
PCA-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
PCA-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
PCA-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
PCA-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
PCA-CL-3.1: Management Representation Letter--Financial Statement Audit	Word	Yes
PCA-CL-3.2: Management Representation Letter--Audit of Internal Control over Financial Reporting	Word	Yes
PCA-CL-3.3: Summary of Uncorrected Misstatements	Word	Yes
PCA-CL-3.4: Updating Management Representation Letter	Word	Yes
PCA-CL-4.1: Communication of Significant Deficiencies and Material Weaknesses to the Audit Committee and Management--Integrated Audit	Word	Yes
PCA-CL-4.2: Communication of Significant Deficiencies to the Audit Committee and Management--Indication That None Is a Material Weakness--Integrated Audit	Word	Yes
PCA-CL-4.3: Communication of the Existence of Material Weaknesses Due to Ineffective Oversight of the Audit Committee--Integrated Audit	Word	Yes
PCA-CL-4.4: Management Letter Report Drafting Form--Integrated Audit	Word	Yes
PCA-CL-4.5: Communication of Significant Deficiencies and Material Weaknesses to the Audit Committee and Management--Financial Statement Audit Only	Word	Yes
PCA-CL-4.6: Communication of Significant Deficiencies to the Audit Committee and Management--Indication That None Is a Material Weakness--Financial Statement Audit Only	Word	Yes
PCA-CL-4.7: Communication of the Existence of Material Weaknesses Due to Ineffective Oversight of the Audit Committee--Financial Statement Audit Only	Word	Yes
PCA-CL-4.8: Management Letter Report Drafting Form--Financial Statement Audit Only	Word	Yes
PCA-CL-5.1: Communication with Audit Committees about Planning	Word	Yes
PCA-CL-5.2: Communication with Audit Committees at or Near the Conclusion of the Audit	Word	Yes
PCA-CL-5.3: Letter to Audit Committee Confirming the Firm's Independence--Continuing Engagement	Word	Yes
PCA-CL-5.4: Letter to Audit Committee Confirming the Firm's Independence--Prior to Accepting an Initial Engagement	Word	Yes
PCA-CL-5.5: Written Description in Connection with Audit Committee Preapproval of Permissible Tax Services	Word	Yes
PCA-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes

Template Name	Host	Shareable
PCA-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
PCA-CL-7.1: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
PCA-CL-7.2: Positive Accounts Receivable Confirmation Request--Open Item	Word	Yes
PCA-CL-7.3: Positive Accounts Receivable Confirmation Request--without a Statement	Word	Yes
PCA-CL-7.4: Negative Accounts Receivable Confirmation Request	Word	Yes
PCA-CL-7.5: Blind Accounts Receivable Confirmation Request	Word	Yes
PCA-CL-7.6: Confirmation Request for a Bill-and-hold Transaction	Word	Yes
PCA-CL-7.7: Confirmation of Note Receivable	Word	Yes
PCA-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
PCA-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
PCA-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
PCA-CL-9.1: Confirmation of Inventories Held by a Third Party--Listing of Inventories Not Enclosed	Word	Yes
PCA-CL-9.2: Confirmation of Inventories Held by a Third Party--Listing of Inventories Enclosed	Word	Yes
PCA-CL-10.1: Accounts Payable Confirmation	Word	Yes
PCA-CL-10.2: Note Payable Confirmation	Word	Yes
PCA-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
PCA-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
PCA-CL-10.5: Confirmation of Compensating Balances	Word	Yes
PCA-CL-10.6: Confirmation of Line of Credit	Word	Yes
PCA-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
PCA-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
PCA-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
PCA-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
PCA-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
PCA-CL-12.3: Confirmation of Lease Agreement	Word	Yes
PCA-CL-12.4: Related Party Confirmation	Word	Yes
PCA-CL-12.5: Data Request Letter	Word	Yes
PCA-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
PCA-CL-13.2: Letter Granting Successor Auditors Access to Workpapers	Word	Yes
PCA-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
PCA-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
PCA-CL-13.5: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
PCA-CL-14.1: Request for Representations from Other Auditor	Word	Yes
PCA-CL-14.2: Request for Documentation from Other Auditor	Word	Yes
PCA-CL-14.3: Inquiry of Principal Auditor by Other Auditor	Word	Yes
PCA-CL-14.4: Principal Auditor's Response to Inquiries from Other Auditor	Word	Yes
PCA-CL-14.5: Letter from Principal Auditor to Other Auditors Regarding Related Parties	Word	Yes
PCA-CL-15: Letter from Auditor to SEC Relating to Non-reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review	Word	Yes
PCA-CL-16.1: Management Representation Letter--Engagement to Report on Whether a Previously Reported Material Weakness Continues to Exist	Word	Yes
PCA-CL-16.2: Communication of Material Weaknesses to the Audit Committee--Engagement to Report on Whether a Previously Reported Material Weakness Continues to Exist--Material Weakness Continues to Exist	Word	Yes
PCA-CL-16.3: Communication of Material Weaknesses to the Audit Committee--Engagement to Report on Whether a Previously Reported Material Weakness Continues to Exist--Material Weakness Identified Not Previously Communicated to the Audit Committee	Word	Yes
PCA-IR-0: Interim Review Practice Aids	Word	No
PCA-IR-1: Interim Review Program	Word	No

Template Name	Host	Shareable
PCA-IR-2: Interim Review Inquiries Checklist	Word	No
PCA-IR-3: Likely Misstatement Evaluation Form--Interim Review	Excel	No
PCA-IR-4: Supervision, Review, and Approval Form--Interim Review	Word	No
PCA-IR-5: Disclosure Requirements for Interim Financial Information of Issuers	Word	No
PCA-IR-6: Management Representation Letter--Interim Review	Word	Yes
PCA-IR-7: Engagement Completion Document--Interim Review	Word	Yes
PCA-IR-8: SMART Analytical Procedures Documentation Form	Excel	No
PCA-CX-0: Checklists and Practice Aids	Word	No
PCA-CX-0.1: Application of Practice Aids to Engagements	Word	No
PCA-CX-1.1: Engagement Acceptance and Continuance Form	Word	No
PCA-CX-1.3: Partner Rotation Documentation Form	Word	No
PCA-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
PCA-CX-2.2: Location or Business Unit Materiality Worksheet	Excel	No
PCA-CX-3.1: Understanding the Company and Identifying Risks	Word	Yes
PCA-CX-3.2: Engagement Team Discussion	Word	No
PCA-CX-3.3: Risk Inquiries Form	Word	No
PCA-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
PCA-CX-4.1.1: Control Identification Matrix	Word	No
PCA-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
PCA-CX-4.2.1: Financial Reporting System Documentation Form--Significant Transaction Classes	Word	Yes
PCA-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
PCA-CX-4.2.3: Financial Reporting System Documentation Form--Financial Close and Reporting Process	Word	Yes
PCA-CX-4.3: Walkthrough Documentation Forms	Word	Yes
PCA-CX-4.3.1: Walkthrough Documentation Table	Word	Yes
PCA-CX-4.3.2: Walkthrough Documentation Memo	Word	Yes
PCA-CX-4.4: Control Considerations--Control Environment, Risk Assessment, Information and Communication, and Monitoring	Word	Yes
PCA-CX-5: Activity and Entity-level Control Forms	Word	Yes
PCA-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
PCA-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
PCA-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
PCA-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
PCA-CX-5.5: Entity-level Control Form for IT General Controls	Word	Yes
PCA-CX-5.6: Entity-level Control Form for Financial Close and Reporting	Word	Yes
PCA-CX-5.7: Control Activities Form for Cash	Word	Yes
PCA-CX-5.8: Control Activities Form for Accounts Receivable and Sales	Word	Yes
PCA-CX-5.9: Control Activities Form for Inventory and Cost of Sales	Word	Yes
PCA-CX-5.10: Control Activities Form for Property	Word	Yes
PCA-CX-5.11: Control Activities Form for Investments and Derivatives	Word	Yes
PCA-CX-5.12: Control Activities Form for Other Assets	Word	Yes
PCA-CX-5.13: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
PCA-CX-5.14: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
PCA-CX-5.15: Control Activities Form for Income Taxes	Word	Yes
PCA-CX-5.16: Control Activities Form for Equity	Word	Yes
PCA-CX-5.17: Control Activities Form for Income and Expense	Word	Yes
PCA-CX-6.1: Company Risk Factors	Word	Yes
PCA-CX-6.2: Fraud Risk Factors	Word	No
PCA-CX-6.3: Fraud Risk Assessment Matters	Word	No
PCA-CX-6.4: Fraud Risk Identification Form	Word	No
PCA-CX-6.5: Undisclosed Related-party Indicators	Word	No
PCA-CX-7.1: Risk Assessment Summary Form	Word	No

Template Name	Host	Shareable
PCA-CX-7.2: Inherent Risk Assessment Form	Word	No
PCA-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
PCA-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
PCA-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
PCA-CX-8.4: Form for Determining the Extent of Use of the Work of Internal Auditors and Others	Word	No
PCA-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
PCA-CX-9.2: Ratio Analysis Worksheet	Excel	No
PCA-CX-10.1: Test of Controls Form	Word	Yes
PCA-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form--Internal Control Audit	Excel	No
PCA-CX-10.3: Tests of Controls Sampling Planning and Evaluation Form--Financial Statement Audit	Excel	No
PCA-CX-10.4: Test of Controls Form--IT General Controls	Word	No
PCA-CX-11.1: Inventory Counting Procedures	Word	Yes
PCA-CX-11.2: Confirmation Summary Form	Excel	No
PCA-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
PCA-CX-11.4: Fair Value Measurement Worksheet	Word	Yes
PCA-CX-11.5: Checklist for Determining Whether a Contract is a Derivative	Word	No
PCA-CX-11.6: Determining Whether to Consolidate or Disclose a Variable Interest Entity	Word	No
PCA-CX-11.7: Data Extraction Software Analysis Documentation Form	Word	No
PCA-CX-12.1: Audit Adjustment Form	Excel	No
PCA-CX-12.2: Accumulated Misstatement Evaluation Form	Excel	No
PCA-CX-13.1: Disclosure Requirements for Financial Statements of Issuers	Word	No
PCA-CX-13.3: Disclosure Requirements for Other Information in Form 10-K	Word	No
PCA-CX-14.1: Supervision, Review, and Approval Form	Word	No
PCA-CX-14.2: Audit Documentation Checklist	Word	No
PCA-CX-14.3: Engagement Completion Document	Word	No
PCA-CX-14.4: Audit Committee Communications Documentation Form	Word	No
PCA-CX-15.1: Control Deficiency Evaluation Form	Word	No
PCA-CX-15.2: Management Point Development Worksheet	Word	No
PCA-CX-16.1: Going-concern Checklist	Word	No
PCA-CX-16.2: Significant Estimates Identification Checklist	Word	No
PCA-CX-16.3: Concentrations Identification Checklist	Word	No
PCA-CX-16.4: Reporting Checklist--Report on Audit of Internal Control	Word	No
PCA-CX-16.5: Form AP Auditor Documentation Checklist	Word	No
PCA-CX-16.5.1: Form AP--Other Auditor Participation Worksheet	Excel	No
PCA-CX-17.1: Client Billing Information	Word	No
PCA-CX-17.2: Engagement Status Report	Word	No
PCA-CX-17.3: Audit Time Summary	Excel	No
PCA-CX-17.4: Confirmation and Correspondence Control	Excel	No

Audits of Health Care Entities (Nonprofit and Investor-owned Entities) (6/16) (20160601)

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Template Name	Host	Shareable
PHC-PA-0: Front Matter	Word	No
PHC-PA-0.1: List of Substantive Changes and Additions	Word	No
PHC-PA-1: Introduction to Audits of Health Care Entities	Word	No
PHC-FP-0: Firm Policies Instructions	Word	No
PHC-FP-1: Audit Team Members	Word	No
PHC-CL-0: Nonprofit and Investor-Owned Health Care Entities Confirmation and	Word	Yes

Template Name	Host	Shareable
Correspondence Letters Instructions		
PHC-CL-1.1: Audit Engagement Letter	Word	Yes
PHC-CL-1.3: Audit Engagement Letter--Yellow Book	Word	Yes
PHC-CL-1.4: Resignation Letter	Word	Yes
PHC-CL-1.5: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
PHC-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
PHC-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
PHC-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
PHC-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
PHC-CL-3.1: Management Representation Letter	Word	Yes
PHC-CL-3.2.1: Summary of Audit Differences--Nonprofit Health Care Entity	Word	Yes
PHC-CL-3.2.2: Summary of Audit Differences--Investor-owned Health Care Entity	Word	Yes
PHC-CL-3.3: Updating Management Representation Letter	Word	Yes
PHC-CL-3.4: Minutes Representation Letter	Word	Yes
PHC-CL-4.1: Communication of Significant Deficiencies	Word	Yes
PHC-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
PHC-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
PHC-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
PHC-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance Includes Non-management Personnel	Word	Yes
PHC-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
PHC-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
PHC-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
PHC-CL-7.1: Positive Accounts Receivable Confirmation Request	Word	Yes
PHC-CL-7.2: Negative Accounts Receivable Confirmation Request	Word	Yes
PHC-CL-7.3: Confirmation of Contributions, Bequests, or Promises to Give Received and Receivable	Word	Yes
PHC-CL-7.4: Confirmation of Grant, Contract, or Federated Fund-raising Allotment Payments and Receivables	Word	Yes
PHC-CL-7.5: Confirmation of Note Receivable	Word	Yes
PHC-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
PHC-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
PHC-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
PHC-CL-8.4: Confirmation of Alternative Investments	Word	Yes
PHC-CL-8.5: Confirmation of Charitable Trust Held by a Third Party	Word	Yes
PHC-CL-10.1: Accounts Payable Confirmation	Word	Yes
PHC-CL-10.2: Note Payable Confirmation	Word	Yes
PHC-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
PHC-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
PHC-CL-10.5: Confirmation of Compensating Balances	Word	Yes
PHC-CL-10.6: Confirmation of Line of Credit	Word	Yes
PHC-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
PHC-CL-10.8: Confirmation of Payments Made to Others under Agreements	Word	Yes
PHC-CL-10.9: Confirmation of Bonds Outstanding	Word	Yes
PHC-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
PHC-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
PHC-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
PHC-CL-12.2: Confirmation of Insurance Coverage (Except Life and Malpractice Liability Insurance)	Word	Yes
PHC-CL-12.3: Confirmation of Lease Agreement	Word	Yes

Template Name	Host	Shareable
PHC-CL-12.4.1: Related Party Confirmation--Nonprofit Health Care Entity	Word	Yes
PHC-CL-12.4.2: Related Party Confirmation--Investor-owned Health Care Entity	Word	Yes
PHC-CL-12.6: Letter to Client About Regulator Access to Audit Documentation	Word	Yes
PHC-CL-12.7: Request for Service Auditor's Report	Word	Yes
PHC-CL-12.8: External Peer Review Report Transmittal Letter	Word	Yes
PHC-CL-12.9: Request for Actuarial Report	Word	Yes
PHC-CL-12.10: Data Request Letter	Word	Yes
PHC-CL-12.11: Client Assistance Request Letter	Word	Yes
PHC-CL-12.12: Malpractice Liability Insurance Confirmation	Word	Yes
PHC-CL-12.13: Cost Report Administrator Confirmation	Word	Yes
PHC-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
PHC-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
PHC-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
PHC-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
PHC-CL-13.5: Communication with Predecessor Auditor prior to Engagement Proposal	Word	Yes
PHC-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
PHC-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
PHC-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
PHC-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
PHC-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
PHC-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
PHC-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
PHC-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
PHC-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
PHC-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
PHC-CX-0: Nonprofit and Investor-Owned Health Care Entities Checklists and Practice Aids Instructions	Word	Yes
PHC-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
PHC-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
PHC-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form--GAAS Audits	Word	No
PHC-CX-1.3: Evaluating Independence--Yellow Book and GAAS Audits	Word	No
PHC-CX-1.4: Continuing Professional Education Documentation Form	Word	No
PHC-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
PHC-CX-2.2: Component Materiality Worksheet	Excel	No
PHC-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
PHC-CX-3.2: Engagement Team Discussion	Word	No
PHC-CX-3.3: Fraud Risk Inquiries Form	Word	No
PHC-CX-3.4: Audit Inquiries Summary Form	Word	No
PHC-CX-3.5: Documentation and Analysis of Group Components	Word	Yes
PHC-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
PHC-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
PHC-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
PHC-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
PHC-CX-4.3: Walkthrough Documentation Forms	Word	Yes

Template Name	Host	Shareable
PHC-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
PHC-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
PHC-CX-5: Activity and Entity-level Control Forms	Word	Yes
PHC-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
PHC-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
PHC-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
PHC-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
PHC-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
PHC-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
PHC-CX-5.7: Control Activities Form for Cash	Word	Yes
PHC-CX-5.8: Control Activities Form for Investments and Derivatives	Word	Yes
PHC-CX-5.9: Control Activities Form for Patient Revenues, Other Revenues, and Receivables	Word	Yes
PHC-CX-5.10: Control Activities Form for Estimated Third-party Payor Settlements	Word	Yes
PHC-CX-5.11: Control Activities Form for Support, Receivables, and Receipts	Word	Yes
PHC-CX-5.12: Control Activities Form for Inventories	Word	Yes
PHC-CX-5.13: Control Activities Form for Property and Equipment	Word	Yes
PHC-CX-5.14: Control Activities Form for Other Assets	Word	Yes
PHC-CX-5.15: Control Activities Form for Accounts Payable, Accruals, Other Liabilities, and Expenses	Word	Yes
PHC-CX-5.16: Control Activities Form for Payroll, Other Compensation, Benefits, and Related Liabilities	Word	Yes
PHC-CX-5.17: Control Activities Form for Malpractice and Other Insurance Liabilities	Word	Yes
PHC-CX-5.18: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
PHC-CX-5.19: Control Activities Form for Taxes	Word	Yes
PHC-CX-5.20: Control Activities Form for Net Assets or Equity	Word	Yes
PHC-CX-6.1: Entity Risk Factors	Word	No
PHC-CX-6.2: Fraud Risk Factors	Word	No
PHC-CX-7.1: Risk Assessment Summary Form	Word	No
PHC-CX-7.2: Inherent Risk Assessment Form	Word	No
PHC-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
PHC-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
PHC-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
PHC-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
PHC-CX-9.2: Ratio Analysis Worksheet	Excel	No
PHC-CX-10.1: Test of Controls Form	Word	No
PHC-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
PHC-CX-11.1: Inventory Counting Procedures	Word	Yes
PHC-CX-11.2: Confirmation Summary Form	Excel	No
PHC-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
PHC-CX-11.4: Checklist for Determining Whether a Contract is a Derivative	Word	No
PHC-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No
PHC-CX-11.6: Worksheet--Accounting for Costs of Activities That Include Fund-raising	Word	No
PHC-CX-11.7: Checklist of Tax-related Considerations in a Nonprofit Organization Audit	Word	No
PHC-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
PHC-CX-12.2: Audit Difference Evaluation Form	Excel	No
PHC-CX-13.1: Nonprofit Organization Disclosure Checklist	Word	Yes
PHC-CX-13.2: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
PHC-CX-13.3: Additional Disclosures for Health Care Entities	Word	Yes
PHC-CX-14: Supervision, Review, and Approval Form	Word	No
PHC-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
PHC-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
PHC-CX-16.1: Going Concern Checklist	Word	No

Template Name	Host	Shareable
PHC-CX-16.2: Significant Estimates Identification Checklist	Word	No
PHC-CX-16.3: Concentrations Identification Checklist	Word	No
PHC-CX-16.4: Accounting and Engagement Issues	Word	No
PHC-CX-17.1: Client Billing Information	Word	No
PHC-CX-17.2: Engagement Status Report	Word	No
PHC-CX-17.3: Confirmation and Correspondence Control	Excel	No
PHC-RP-0: Nonprofit and Investor-Owned Health Care Entities Reporting Instructions	Word	Yes
PHC-RP-1: Standard Report--Nonprofit Health Care Entity	Word	No
PHC-RP-2: Standard Report--Investor-owned Health Care Entity	Word	No
PHC-RP-3.1: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--with No Material Weaknesses, Significant Deficiencies, or Reportable Instances of Noncompliance or Other Matters Identified	Word	No
PHC-RP-3.2: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--with No Material Weaknesses but with Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
PHC-RP-3.3: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance with Other Matters--with Material Weaknesses Identified; No Significant Deficiencies Identified; Rptable Instances of Noncompliance and Other Matters Identified	Word	No
PHC-RP-3.4: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--with Material Weaknesses, Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
PHC-AP-0: Nonprofit and Investor-Owned Health Care Entities Audit Programs Instructions	Word	No
PHC-AP-1: Audit Program for General Planning Procedures	Word	No
PHC-AP-1A: Other General Planning Procedures	Word	No
PHC-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
PHC-AP-2A: Other General Auditing and Completion Procedures	Word	No
PHC-AP-4: Audit Program for Minutes, Contracts, and Funding Source Agreements	Word	No
PHC-AP-5: Audit Program for Cash	Word	No
PHC-AP-6: Audit Program for Investments and Derivatives	Word	No
PHC-AP-6A: Other Audit Procedures for Investments and Derivatives	Word	No
PHC-AP-7: Audit Program for Patient Revenues, Other Revenues, and Receivables	Word	No
PHC-AP-7A: Other Audit Procedures for Patient Revenues, Other Revenues, and Receivables	Word	No
PHC-AP-8: Audit Program for Estimated Third-party Payor Settlements	Word	No
PHC-AP-9: Audit Program for Support, Receivables, and Receipts	Word	No
PHC-AP-9A: Other Audit Procedures for Support, Receivables, and Receipts	Word	No
PHC-AP-10: Audit Program for Inventories	Word	No
PHC-AP-10A: Other Audit Procedures for Inventories	Word	No
PHC-AP-11: Audit Program for Property and Equipment	Word	No
PHC-AP-11A: Other Audit Procedures for Property and Equipment	Word	No
PHC-AP-12: Audit Program for Other Assets	Word	No
PHC-AP-12A: Other Audit Procedures for Other Assets	Word	No
PHC-AP-13: Audit Program for Accounts Payable, Accruals, Other Liabilities, and Expenses	Word	No
PHC-AP-13A: Other Audit Procedures for Accounts Payable, Accruals, Other Liabilities, and Expenses	Word	No
PHC-AP-14: Audit Program for Payroll, Other Compensation, Benefits, and Related Liabilities	Word	No
PHC-AP-14A: Other Audit Procedures for Payroll, Other Compensation, Benefits, and Related Liabilities	Word	No
PHC-AP-15: Audit Program for Malpractice and Other Insurance Liabilities	Word	No
PHC-AP-15A: Other Audit Procedures for Malpractice and Other Insurance Liabilities	Word	No
PHC-AP-16: Audit Program for Notes Payable and Long-term Debt	Word	No
PHC-AP-16A: Other Audit Procedures for Notes Payable and Long-term Debt	Word	No
PHC-AP-17: Audit Program for Taxes	Word	No
PHC-AP-18: Audit Program for Net Assets or Equity	Word	No

Template Name	Host	Shareable
PHC-AP-18A: Other Audit Procedures for Net Assets or Equity	Word	No

Audits of Health Care Entities (Governmental Entities) (6/16) (20160601) [\(top\)](#)

Template Name	Host	Shareable
PHG-PA-0: Front Matter	Word	No
PHG-PA-0.1: List of Substantive Changes and Additions	Word	No
PHG-PA-1: Introduction to Audits of Health Care Entities	Word	No
PHG-FP-0: Firm Policies Instructions	Word	No
PHG-FP-1: Audit Team Members	Word	No
PHG-CL-0: Special-purpose Governmental Entities Confirmation and Correspondence Letters Instructions	Word	Yes
PHG-CL-1.1: Audit Engagement Letter	Word	Yes
PHG-CL-1.3: Audit Engagement Letter--Yellow Book	Word	Yes
PHG-CL-1.4: Resignation Letter	Word	Yes
PHG-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
PHG-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
PHG-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
PHG-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
PHG-CL-3.1: Management Representation Letter	Word	Yes
PHG-CL-3.2: Summary of Audit Differences	Word	Yes
PHG-CL-3.3: Updating Management Representation Letter	Word	Yes
PHG-CL-3.4: Minutes Representation Letter	Word	Yes
PHG-CL-4.1: Communication of Significant Deficiencies	Word	Yes
PHG-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
PHG-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
PHG-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
PHG-CL-5.2: Communication with Those Charged with Governance at the Conclusion of the Audit	Word	Yes
PHG-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
PHG-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
PHG-CL-6.3: Confirmation of Authorized Signatories	Word	Yes
PHG-CL-7.1: Positive Accounts Receivable Confirmation Request	Word	Yes
PHG-CL-7.2: Negative Accounts Receivable Confirmation Request	Word	Yes
PHG-CL-7.3: Confirmation of Grant Entitlements and Drawdowns	Word	Yes
PHG-CL-7.4: Confirmation of Grant or Contract Payments and Receivables	Word	Yes
PHG-CL-7.5: Confirmation of Note Receivable	Word	Yes
PHG-CL-7.6: Confirmation of Property Taxes Receivable	Word	Yes
PHG-CL-7.7: Positive Confirmation of Property Tax Revenue	Word	Yes
PHG-CL-7.8: Negative Confirmation of Property Tax Revenue	Word	Yes
PHG-CL-7.9: Confirmation of Assessed Valuation of Property Tax Roll	Word	Yes
PHG-CL-7.10: Confirmation of Current or Delinquent Tax Roll Maintained by Another Agency	Word	Yes
PHG-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
PHG-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
PHG-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
PHG-CL-8.4: Confirmation of Repurchase, Reverse Repurchase, or Securities Lending Agreements	Word	Yes
PHG-CL-8.5: Confirmation of Deposit Collateral	Word	Yes
PHG-CL-10.1: Accounts Payable Confirmation	Word	Yes
PHG-CL-10.2: Note Payable Confirmation	Word	Yes

Template Name	Host	Shareable
PHG-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
PHG-CL-10.4: Confirmation of Bonds Outstanding	Word	Yes
PHG-CL-10.5: Confirmation of Compensating Balances	Word	Yes
PHG-CL-10.6: Confirmation of Line of Credit	Word	Yes
PHG-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
PHG-CL-11.1: Request for Information--Single-employer and Agent Multiple-employer Defined Benefit Pension Plans (GASBS No. 27)	Word	Yes
PHG-CL-11.2: Request for Information--Cost-sharing Multiple-employer Defined Benefit Pension Plans (GASBS No. 27)	Word	Yes
PHG-CL-11.3: Request for Information--Single-employer and Agent Multiple-employer Defined Benefit Pension Plans (GASBS No. 68)	Word	Yes
PHG-CL-11.4: Request for Information--Cost-sharing Multiple-employer Defined Benefit Pension Plans (GASBS No. 68)	Word	Yes
PHG-CL-11.5: Request for Information--Single-employer and Multiple-employer Defined Benefit Pension Plans (GASBS No. 73)	Word	Yes
PHG-CL-11.6: Request for Information--Special Funding Situation	Word	Yes
PHG-CL-11.7: Request for Information--Single-employer and Agent Multiple-employer Other Postemployment Benefits Plans	Word	Yes
PHG-CL-11.8: Request for Information--Cost-sharing Multiple-employer Defined Benefit Other Postemployment Benefits Plans	Word	Yes
PHG-CL-12.2: Confirmation of Insurance Coverage (Except Malpractice Liability Insurance)	Word	Yes
PHG-CL-12.3: Confirmation of Lease Agreement	Word	Yes
PHG-CL-12.4: Related Party Questionnaire	Word	Yes
PHG-CL-12.6: Letter to Client About Regulator Access to Audit Documentation	Word	Yes
PHG-CL-12.7: Request for Service Auditor's Report	Word	Yes
PHG-CL-12.8: Request for Actuarial Report	Word	Yes
PHG-CL-12.9: Data Request Letter	Word	Yes
PHG-CL-12.10: External Peer Review Report Transmittal Letter	Word	Yes
PHG-CL-12.11: Malpractice Liability Insurance Confirmation	Word	Yes
PHG-CL-12.12: Cost Report Administrator Confirmation	Word	Yes
PHG-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
PHG-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
PHG-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
PHG-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
PHG-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
PHG-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
PHG-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
PHG-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
PHG-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
PHG-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
PHG-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
PHG-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
PHG-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
PHG-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
PHG-CX-0: Special-purpose Governmental Health Care Entities Checklists and Practice Aids Instructions	Word	Yes
PHG-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
PHG-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes

Template Name	Host	Shareable
PHG-CX-1.1.2: Evaluating Potential Component Units and Reporting under GASBS No. 14, as Amended	Word	No
PHG-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form--GAAS Audits	Word	No
PHG-CX-1.3: Evaluating Independence--Yellowbook and GAAS Audits	Word	No
PHG-CX-1.4: Continuing Professional Education Documentation Form	Word	No
PHG-CX-1.8: Determining Whether an Entity Is a Governmental Entity	Word	No
PHG-CX-2.1: Materiality Worksheet for Planning Purposes	Excel	No
PHG-CX-2.2: Component Materiality Worksheet	Excel	No
PHG-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
PHG-CX-3.2: Engagement Team Discussion	Word	No
PHG-CX-3.3: Fraud Risk Inquiries Form	Word	No
PHG-CX-3.4: Audit Inquiries Summary Form	Word	No
PHG-CX-3.5: Documentation and Analysis of Group Components	Word	No
PHG-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
PHG-CX-4.2: Financial Reporting System Documentation Form	Word	Yes
PHG-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
PHG-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
PHG-CX-4.3: Walkthrough Documentation Forms	Word	Yes
PHG-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
PHG-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
PHG-CX-5: Activity and Entity-level Control Forms	Word	Yes
PHG-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
PHG-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
PHG-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
PHG-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
PHG-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
PHG-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
PHG-CX-5.7: Control Activities Form for Cash	Word	Yes
PHG-CX-5.8: Control Activities Form for Investments and Derivative Instruments	Word	Yes
PHG-CX-5.9: Control Activities Form for Patient Revenues and Receivables	Word	Yes
PHG-CX-5.10: Control Activities Form for Estimated Third-party Payor Settlements	Word	Yes
PHG-CX-5.11: Control Activities Form for Other Revenue and Receivables	Word	Yes
PHG-CX-5.12: Control Activities Form for Inventories	Word	Yes
PHG-CX-5.13: Control Activities Form for Capital Assets and Expenditures	Word	Yes
PHG-CX-5.14: Control Activities for Expenses for Goods and Services and Accounts Payable and Other Liabilities	Word	Yes
PHG-CX-5.15: Control Activities Form for Payroll and Related Liabilities	Word	Yes
PHG-CX-5.16: Control Activities Form for Malpractice and Other Insurance Liabilities	Word	Yes
PHG-CX-5.17: Control Activities Form for Debt and Debt Service Expenses	Word	Yes
PHG-CX-5.18: Control Activities Form for Equity	Word	Yes
PHG-CX-6.1: Entity Risk Factors	Word	No
PHG-CX-6.2: Fraud Risk Factors	Word	No
PHG-CX-7.1: Risk Assessment Summary Form	Word	No
PHG-CX-7.2: Inherent Risk Assessment Form	Word	No
PHG-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
PHG-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
PHG-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
PHG-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
PHG-CX-9.2: Ratio Analysis Worksheet	Excel	No
PHG-CX-10.1: Test of Controls Form	Word	No
PHG-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No

Template Name	Host	Shareable
PHG-CX-11.1: Inventory Counting Procedures	Word	Yes
PHG-CX-11.2: Confirmation Summary Form	Excel	No
PHG-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
PHG-CX-11.4: Data Extraction Software Analysis Documentation Form	Word	No
PHG-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
PHG-CX-12.2: Audit Difference Evaluation Form	Excel	No
PHG-CX-13: Disclosure Requirements for Financial Statements of Special-purpose Governmental Health Care Entities	Word	No
PHG-CX-14: Supervision, Review, and Approval Form	Word	No
PHG-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
PHG-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
PHG-CX-16.1: Going Concern Checklist	Word	No
PHG-CX-16.2: Significant Estimates Identification Checklist	Word	No
PHG-CX-16.3: Accounting and Engagement Issues	Word	No
PHG-CX-16.4: Audit Report Checklist	Word	No
PHG-CX-17.1: Client Billing Information	Word	No
PHG-CX-17.2: Engagement Status Report	Word	No
PHG-CX-17.3: Confirmation and Correspondence Control	Excel	No
PHG-RP-0: Special-purpose Governmental Health Care Entities Reporting Instructions	Word	No
PHG-RP-1: Standard Report--Special-purpose Governmental Health Care Entity	Word	No
PHG-RP-2: Standard Report--Special-purpose Governmental Health Care Entity and its Discretely Presented Component Unit	Word	No
PHG-RP-3: Standard Report--Special-purpose Governmental Health Care Entity Financial Statements Issued in Accordance with Government Auditing Standards	Word	No
PHG-RP-4: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--with No Material Weaknesses, Significant Deficiencies, or Reportable Instances of Noncompliance or Other Matters Identified	Word	No
PHG-RP-5: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--with No Material Weaknesses but with Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
PHG-RP-6: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--with Material Weaknesses Identified, No Significant Deficiencies Identified, and Rptable Instances of Noncompliance and Other Matters Identified	Word	No
PHG-RP-7: Govt Auditing Stds Rpt on IC over Financial Rpting and on Compliance and Other Matters--with Material Weaknesses, Significant Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
PHG-AP-0: Special-purpose Governmental Health Care Entities Audit Programs Instructions	Word	No
PHG-AP-1: Audit Program for General Planning Procedures	Word	No
PHG-AP-1A: Other General Planning Procedures	Word	No
PHG-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
PHG-AP-2A: Other General Auditing and Completion Procedures	Word	No
PHG-AP-4: Audit Program for Minutes, Contracts, Ordinances, and Laws	Word	No
PHG-AP-5: Audit Program for Cash	Word	No
PHG-AP-6: Audit Program for Investments and Derivatives Instruments	Word	No
PHG-AP-6A: Other Audit Procedures for Investments and Derivatives Instruments	Word	No
PHG-AP-7: Audit Program for Patient Revenues and Receivables	Word	No
PHG-AP-7A: Other Audit Procedures for Patient Revenues and Receivables	Word	No
PHG-AP-8: Audit Program for Estimated Third-party Payor Settlements	Word	No
PHG-AP-9: Audit Program for Other Revenues and Receivables	Word	No
PHG-AP-9A: Other Audit Procedures for Other Revenues and Receivables	Word	No
PHG-AP-10: Audit Program for Inventories	Word	No
PHG-AP-10A: Other Audit Procedures for Inventories	Word	No
PHG-AP-11: Audit Program for Capital Assets	Word	No
PHG-AP-11A: Other Audit Procedures for Capital Assets	Word	No

Template Name	Host	Shareable
PHG-AP-12: Audit Program for Expenses for Goods and Services, Accounts Payable, and Other Liabilities	Word	No
PHG-AP-12A: Other Audit Procedures for Expenses for Goods and Services, Accounts Payable, and Other Liabilities	Word	No
PHG-AP-13: Audit Program for Payroll and Related Liabilities	Word	No
PHG-AP-13A: Other Audit Procedures for Payroll and Related Liabilities	Word	No
PHG-AP-14: Audit Program for Malpractice and Other Insurance Liabilities	Word	No
PHG-AP-14A: Other Audit Procedures for Malpractice and Other Insurance Liabilities	Word	No
PHG-AP-15: Audit Program for Debt and Debt Service Expenses	Word	No
PHG-AP-15A: Other Audit Procedures for Debt and Debt Service Expenses	Word	No
PHG-AP-16: Audit Program for Equity	Word	No

Physicians and Other Health Care Professionals (10/16) (20161001) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 2A: Engagement Administration Checklist--Physicians and Other Health Care Professionals	Word	No
APPENDIX 2B: Resignation Letter--Drafting Form	Word	No
APPENDIX 2C: Fee and Billing Communication--Drafting Form	Word	Yes
APPENDIX 2D: Sample Engagement Letter--Consulting Services Engagement (Personnel Services)	Word	No
APPENDIX 2E: Sample Engagement Letter--Consulting Services Engagement (Monitoring of Accounts Receivable and Collection Systems)	Word	No
APPENDIX 2F: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
APPENDIX 3B: Charges and Accounts Receivable Summary	Excel	Yes
APPENDIX 3C: Payroll Tax Deposit Calculation Worksheet	Excel	No
APPENDIX 3D: Form 941 Preparation Checklist	Word	No
APPENDIX 3E: Payroll Information Transmittal	Word	No
APPENDIX 3F: Form 940 Preparation Checklist	Word	No
APPENDIX 3G: Form W-2 Preparation Checklist	Word	No
APPENDIX 3H: Payroll Tax Return Transmittal Letter	Word	No
APPENDIX 3I: Checklist of Records Requested from the Physician	Word	No
APPENDIX 3J: FUTA Tax Worksheet	Excel	No
APPENDIX 3K: EFTPS Preparation Checklist	Word	No
APPENDIX 3L: Form 944 Preparation Checklist	Word	No
APPENDIX 4A: Engagement Letter for Compilation, Bookkeeping, and Preparation Services of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 4B: Engagement Acceptance and Continuance Form--Physicians and Other Health Care Professionals	Word	No
APPENDIX 4C: Client Information Form--Physicians and Other Health Care Professionals	Word	Yes
APPENDIX 4D: Trial Balance Preparation Checklist--Physicians and Other Health Care Professionals	Word	No
APPENDIX 4E: Compilation Procedures, Review, and Approval Form (Comprehensive) for Physicians and Other Health Care Professionals	Word	No
APPENDIX 4F: Compilation Procedures, Review, and Approval Form for Recurring Interim Engagements for Physicians and Other Health Care Professionals	Word	No
APPENDIX 4G: Compilation Reporting Checklist for Physicians and Other Health Care Professionals	Word	No
APPENDIX 4H: Disclosure Checklist for Income Tax Basis Financial Statements	Word	No
APPENDIX 4I: Disclosure Checklist for Cash Basis Financial Statements	Word	No
APPENDIX 4J: Routing Instructions for Processing Financial Statements--Physicians and Other Health Care Professionals	Word	No

Template Name	Host	Shareable
APPENDIX 4K: Checklist for a Step-down Engagement--Physicians and Other Health Care Professionals	Word	No
APPENDIX 4L: Accounting and Engagement Issues	Word	No
APPENDIX 6A-1: Compilation--Standard Report on Cash Basis Financial Statements	Word	No
APPENDIX 6A-2: Compilation--Cash Basis, Lack of Independence	Word	No
APPENDIX 6A-3: Compilation--Cash Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 6A-4: Compilation--Cash Basis, Departure from the Cash Basis, Impact of the Departure Is Determined	Word	No
APPENDIX 6A-5: Compilation--Cash Basis, Departure from the Cash Basis, Impact of the Departure Not Determined	Word	No
APPENDIX 6A-6: Compilation--Cash Basis Statement of Revenues, Expenses, and Retained Earnings Only	Word	No
APPENDIX 6A-7: Compilation--Cash Basis Statement of Revenues, Expenses, and Retained Earnings Only, Substantially All Disclosures Omitted	Word	No
APPENDIX 6A-8: Compilation--Cash Basis, Supplementary Information Compiled	Word	No
APPENDIX 6A-9: Compilation--Statement of Cash Receipts and Disbursements Only	Word	No
APPENDIX 6A-10: Compilation--Cash Basis Financial Statements Included in a Prescribed Form	Word	No
APPENDIX 6A-11: Compilation--Comparative Annual Cash Basis Financial Statements, Each Period Compiled By Continuing Accountant	Word	No
APPENDIX 6A-12: Compilation--Comparative Interim Cash Basis Financial Statements	Word	No
APPENDIX 6B-1: Compilation--Standard Report on Tax Basis Financial Statements	Word	No
APPENDIX 6B-2: Compilation--Tax Basis, Lack of Independence	Word	No
APPENDIX 6B-3: Compilation--Tax Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 6B-4: Compilation--Tax Basis, Departure from the Tax Basis, Impact of the Departure Is Determined	Word	No
APPENDIX 6B-5: Compilation--Tax Basis, Departure from the Tax Basis, Impact of the Departure Not Determined	Word	No
APPENDIX 6B-6: Compilation--Tax Basis Statement of Revenues, Expenses, and Retained Earnings Only	Word	No
APPENDIX 6B-7: Compilation--Tax Basis Statement of Revenues, Expenses, and Retained Earnings Only, Substantially All Disclosures Omitted	Word	No
APPENDIX 6B-8: Compilation--Tax Basis, Supplementary Information Compiled	Word	No
APPENDIX 6B-9: Compilation--Tax Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 6B-10: Compilation--Tax Basis Statement of Assets, Liabilities, and Equity Only, Substantially All Disclosures Omitted	Word	No
APPENDIX 6B-11: Compilation--Tax Basis Financial Statements Included in a Prescribed Form	Word	No
APPENDIX 6B-12: Compilation--Comparative Annual Tax Basis Financial Statements, Each Period Compiled By Continuing Accountant	Word	No
APPENDIX 6B-13: Compilation--Comparative Interim Tax Basis Financial Statements	Word	No
APPENDIX 7B: Worksheet for Minimum Distribution Requirement (IRC Section 280H)	Excel	No
APPENDIX 7C: Letter Notifying Multiphysician Client of Required Payments (IRC Section 280H)	Word	Yes
APPENDIX 7D: Letter Notifying Single Physician Client of Required Payments (IRC Section 280H)	Word	Yes
APPENDIX 7E: Letter Notifying Client of IRS Rules on Meals and Entertainment	Word	Yes
APPENDIX 8B: Accounts Receivable System Questionnaire--Physicians	Word	No
APPENDIX 8C: Net Collection Percentage Calculation Worksheet	Excel	No
APPENDIX 9A: Bond Specifications	Word	No
APPENDIX 9B: Stock Specifications	Word	No
APPENDIX 9C: Mutual Fund Specifications	Word	No
APPENDIX 9D: Limited Partnership Specifications	Word	No
APPENDIX 9E: Disability Needs Analysis Worksheet	Excel	No
APPENDIX 9F: Disability Insurance Policy Checklist	Word	No

Template Name	Host	Shareable
APPENDIX 9G: Calculation of Whole Life Insurance Policy Cost per \$1,000	Excel	No
APPENDIX 9H: Life Insurance Policy Evaluation Checklist	Word	No
APPENDIX 9I: Retirement and Financial Independence Planning Strategies Checklist	Word	No
APPENDIX 9K: Calculation of Educational Funding Needs	Excel	No
APPENDIX 9L: Calculation of Lump-sum Deposit to Fund Education Costs	Excel	No
APPENDIX 9M: Financial Planning Checklist	Word	No
APPENDIX 9N: Mutual Fund Analysis Worksheet	Word	No
APPENDIX 11A: Job Application	Word	Yes
APPENDIX 11B: Interview And Evaluation Checklist	Word	No
APPENDIX 11C: Pre-employment Reference Check Authorization	Word	No
APPENDIX 11D: New Employee Orientation Checklist	Word	No
APPENDIX 11E: Employee Evaluation Form	Word	No
APPENDIX 11F: Annual Advancement and Compensation Summary	Word	No
APPENDIX 11H: Salary and Benefits Summary	Word	No
APPENDIX 11J: Job Description Drafting Form	Word	No
APPENDIX 11L: Exit Interview Form	Word	No
APPENDIX 11N: Common Law Control Test Checklist	Word	No
APPENDIX 11O: Employment Laws Checklist	Word	No
APPENDIX 12B: Medical Office Marketing Assessment Form	Word	No
APPENDIX 12D: Presentation Evaluation Form	Word	No
APPENDIX 12E: Patient Satisfaction Survey	Word	No
APPENDIX 12F: Referral Tracking Form	Word	No
APPENDIX 12H: Sample Employment Agreement	Word	No
APPENDIX 12I: Sample Employment Contract	Word	No
APPENDIX 12J: Sample Practice Association Agreement	Word	No
APPENDIX 13A: Sample Lease Agreement	Word	No
APPENDIX 13B: Furniture and Equipment Shopping List	Word	No
APPENDIX 13C: Appointment Systems Analysis	Word	No
APPENDIX 13E: Patient Information Release Form	Word	No
APPENDIX 13F: Start-up Engagement Checklist for Physicians and Other Health Care Professionals	Word	No

Audits Performed under International Standards (8/16) (20160801) [\(top\)](#)

Template Name	Host	Shareable
PIN-FP-0: FIRM POLICIES	Word	No
PIN-FP-1: Audit Team Members	Word	No
PIN-PA-0: Front Matter	Word	No
PIN-PA-0.1: List of Substantive Changes and Additions	Word	No
PIN-PA-1: Introduction to Audits Performed under International Standards	Word	No
PIN-CX-0: CHECKLISTS AND PRACTICE AIDS	Word	No
PIN-CX-0.1: Application of Practice Aids to Engagements	Word	No
PIN-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
PIN-CX-1.2: Engagement Independence Compliance and Nonattest (Nonassurance) Services Documentation Form	Word	No
PIN-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
PIN-CX-2.2: Component Materiality Worksheet	Excel	No
PIN-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
PIN-CX-3.2: Engagement Team Discussion	Word	No
PIN-CX-3.3: Fraud Risk Inquiries Form	Word	No
PIN-CX-3.5: Documentation and Analysis of Group Components	Word	No

Template Name	Host	Shareable
PIN-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
PIN-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
PIN-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Classes of Transactions	Word	Yes
PIN-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
PIN-CX-4.3: Walkthrough Documentation Forms	Word	Yes
PIN-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
PIN-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
PIN-CX-5: Activity and Entity-level Control Forms	Word	Yes
PIN-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
PIN-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
PIN-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
PIN-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
PIN-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
PIN-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
PIN-CX-5.7: Control Activities Form for Cash	Word	Yes
PIN-CX-5.8: Control Activities Form for Trade Receivables and Sales	Word	Yes
PIN-CX-5.9: Control Activities Form for Inventory and Cost of Sales	Word	Yes
PIN-CX-5.10: Control Activities Form for Property	Word	Yes
PIN-CX-5.11: Control Activities Form for Investments and Derivatives	Word	Yes
PIN-CX-5.12: Control Activities Form for Other Assets	Word	Yes
PIN-CX-5.13: Control Activities Form for Trade and Other Payables and Other Liabilities	Word	Yes
PIN-CX-5.14: Control Activities Form for Borrowings and Other Financial Liabilities	Word	Yes
PIN-CX-5.15: Control Activities Form for Income Taxes	Word	Yes
PIN-CX-5.16: Control Activities Form for Equity	Word	Yes
PIN-CX-5.17: Control Activities Form for Income and Expenses	Word	Yes
PIN-CX-6.1: Entity Risk Factors	Word	No
PIN-CX-6.2: Fraud Risk Factors	Word	No
PIN-CX-7.1: Risk Assessment Summary Form	Word	No
PIN-CX-7.2: Inherent Risk Assessment Form	Word	No
PIN-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
PIN-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
PIN-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
PIN-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
PIN-CX-9.2: Ratio Analysis Worksheet	Excel	No
PIN-CX-10.1: Test of Controls Form	Word	No
PIN-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
PIN-CX-11.1: Inventory Counting Procedures	Word	Yes
PIN-CX-11.2: Confirmation Summary Form	Excel	No
PIN-CX-11.3: Trade Receivables Statistics Form	Excel	Yes
PIN-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
PIN-CX-12.2: Audit Difference Evaluation Form	Excel	No
PIN-CX-13.1: Disclosure Requirements for Financial Statements of Entities under International Financial Reporting Standards	Word	Yes
PIN-CX-13.2: Disclosure Requirements for Financial Statements of Small and Medium-sized Entities (SMEs) under International Financial Reporting Standards for SMEs--2009 Version	Word	Yes
PIN-CX-13.3: Disclosure Requirements for Financial Statements of Small and Medium-sized Entities (SMEs) under International Financial Reporting Standards for SMEs--2015 Version	Word	Yes
PIN-CX-14: Supervision, Review, and Approval Form	Word	No
PIN-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
PIN-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
PIN-CX-16.1: Going-concern Checklist	Word	No
PIN-CX-16.2: Significant Estimates Identification Checklist	Word	No

Template Name	Host	Shareable
PIN-CX-16.4: Accounting and Engagement Issues	Word	No
PIN-CX-17.1: Client Billing Information	Word	No
PIN-CX-17.2: Engagement Status Report	Word	No
PIN-CX-17.3: Audit Time Summary	Excel	No
PIN-CX-17.4: Confirmation and Correspondence Control	Excel	No
PIN-CL-0: CONFIRMATION AND CORRESPONDENCE LETTERS	Word	No
PIN-CL-1.1: Audit Engagement Letter	Word	Yes
PIN-CL-1.2: Engagement Letter Change Order Form	Word	Yes
PIN-CL-1.3: Notification of Withdrawal--Drafting Form	Word	Yes
PIN-CL-2.1: Letter of General Inquiry--Lawyer Is Requested to Provide Information	Word	Yes
PIN-CL-2.2: Letter of Specific Inquiry--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
PIN-CL-2.3: Updating Letter of Inquiry	Word	Yes
PIN-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
PIN-CL-3.1: Representation Letter	Word	Yes
PIN-CL-3.3: Summary of Audit Differences	Word	Yes
PIN-CL-3.4: Updating Management Representation Letter	Word	Yes
PIN-CL-4: Communication of Significant Deficiencies	Word	Yes
PIN-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
PIN-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance Includes Non-management Personnel	Word	Yes
PIN-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
PIN-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
PIN-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
PIN-CL-7.1: Positive Trade Receivables Confirmation Request--Itemized Statement Enclosed	Word	Yes
PIN-CL-7.2: Positive Trade Receivables Confirmation Request--Open Item	Word	Yes
PIN-CL-7.3: Positive Trade Receivables Confirmation Request--without a Statement	Word	Yes
PIN-CL-7.5: Blind Trade Receivables Confirmation Request	Word	Yes
PIN-CL-7.6: Confirmation Request for a Bill-and-hold Transaction	Word	Yes
PIN-CL-7.7: Confirmation of Long-Term Receivable	Word	Yes
PIN-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
PIN-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
PIN-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
PIN-CL-9.1: Confirmation of Inventories Held by a Third Party--Listing of Inventories Not Enclosed	Word	Yes
PIN-CL-9.2: Confirmation of Inventories Held by a Third Party--Listing of Inventories Enclosed	Word	Yes
PIN-CL-10.1: Trade Payables Confirmation	Word	Yes
PIN-CL-10.2: Loan Confirmation	Word	Yes
PIN-CL-10.3: Confirmation of Borrowing for Which No Written Loan Agreement Exists	Word	Yes
PIN-CL-10.4: Confirmation of Mortgage Loan	Word	Yes
PIN-CL-10.5: Confirmation of Compensating Balances	Word	Yes
PIN-CL-10.6: Confirmation of Line of Credit	Word	Yes
PIN-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
PIN-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
PIN-CL-11.2: Request for Plan Asset Information--Defined Benefit Plans	Word	Yes
PIN-CL-12.1: Confirmation Inquiry for Life Insurance Contracts	Word	Yes
PIN-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
PIN-CL-12.3: Confirmation of Lease Agreement	Word	Yes
PIN-CL-12.4: Related Party Confirmation	Word	Yes
PIN-CL-12.5: Data Request Letter	Word	Yes
PIN-CL-12.6: Client Assistance Request Letter	Word	Yes
PIN-CL-14.1: Request for Representations from Component Auditor	Word	Yes

Template Name	Host	Shareable
PIN-CL-14.2: Letter of Instructions from Group Auditor to Component Auditors	Word	Yes
PIN-CL-14.3: Inquiry of Group Auditor by Component Auditor	Word	Yes
PIN-CL-14.4: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
PIN-CL-14.5: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
PIN-CL-14.6: Letter to Other Auditors Regarding Related Parties	Word	Yes
PIN-CL-14.7: Letter from Component Auditor to Group Auditor on Results of Work and Findings	Word	Yes
PIN-AP-0: AUDIT PROGRAMS	Word	No
PIN-AP-1: General Planning Procedures	Word	No
PIN-AP-1A: Other General Planning Procedures	Word	No
PIN-AP-2: General Auditing and Completion Procedures	Word	No
PIN-AP-2A: Other General Auditing and Completion Procedures	Word	No
PIN-AP-3: Audit Program for Cash	Word	No
PIN-AP-4: Audit Program for Trade Receivables and Sales	Word	No
PIN-AP-4A: Other Audit Procedures for Trade Receivables and Sales	Word	No
PIN-AP-5: Audit Program for Inventory and Cost of Sales	Word	No
PIN-AP-5A: Other Audit Procedures for Inventory and Cost of Sales	Word	No
PIN-AP-6: Audit Program for Inventory Observation	Word	No
PIN-AP-6A: Other Audit Procedures for Inventory Observation	Word	No
PIN-AP-7: Audit Program for Property	Word	No
PIN-AP-7A: Other Audit Procedures for Property	Word	No
PIN-AP-8: Audit Program for Investments and Derivatives	Word	No
PIN-AP-8A: Other Audit Procedures for Investments and Derivatives	Word	No
PIN-AP-9: Audit Program for Other Assets	Word	No
PIN-AP-9A: Other Audit Procedures for Other Assets	Word	No
PIN-AP-10: Audit Program for Trade and Other Payables and Other Liabilities	Word	No
PIN-AP-10A: Other Audit Procedures for Trade and Other Payables and Other Liabilities	Word	No
PIN-AP-11: Audit Program for Borrowings and Other Financial Liabilities	Word	No
PIN-AP-11A: Other Audit Procedures for Borrowings and Other Financial Liabilities	Word	No
PIN-AP-12: Audit Program for Income Taxes	Word	No
PIN-AP-13: Audit Program for Equity	Word	No
PIN-AP-13A: Other Audit Procedures for Equity	Word	No
PIN-AP-14: Audit Program for Income and Expenses	Word	No
PIN-AP-14A: Other Audit Procedures for Income and Expenses	Word	No
PIN-RP-0: REPORTING	Word	No
PIN-RP-1: Standard Report--Financial Statements of a Corporation for a Single Year (Report Drafting Illustration)	Word	No
PIN-RP-2: Emphasis of Matter Paragraph--Financial Statements of a Corporation for a Single Year (Report Drafting Illustration)	Word	No
PIN-RP-3: Qualified Report--Financial Statements of a Corporation for a Single Year (Report Drafting Illustration)	Word	No
PIN-RP-4: Adverse Report--Financial Statements of a Corporation for a Single Year (Report Drafting Illustration)	Word	No
PIN-RP-5: Disclaimer of Report--Financial Statements of a Corporation for a Single Year (Report Drafting Illustration)	Word	No
PIN-RP-6: Going Concern Report--Unmodified Opinion for a Single Year When Material Uncertainty Exists (Report Drafting Illustration)	Word	No

Audits of Oil and Gas Entities (7/16) (20160701) [\(top\)](#)

Template Name	Host	Shareable
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Template Name	Host	Shareable
POG-PA-0: Front Matter	Word	No
POG-PA-1: Introduction to Audits of Oil and Gas Entities	Word	No
POG-RP-0: Reporting Instructions	Word	No
POG-RP-1: Standard Report--Comparative Financial Statements--Unmodified Opinion (Report Drafting Illustration)	Word	No
POG-RP-2: Standard Report--Financial Statements and Supplementary Information--Unmodified Opinion (Report Drafting Illustration)	Word	No
POG-FP-0: Firm Policies Instructions	Word	No
POG-FP-1: Audit Team Members	Word	No
POG-CX-0: Checklists and Practice Aids Instructions	Word	No
POG-CX-0.1: Application of Practice Aids to Engagements	Word	No
POG-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
POG-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
POG-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
POG-CX-2.2: Component Materiality Worksheet	Excel	No
POG-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
POG-CX-3.2: Engagement Team Discussion	Word	No
POG-CX-3.3: Fraud Risk Inquiries Form	Word	No
POG-CX-3.4: Audit Inquiries Summary Form	Word	No
POG-CX-3.5: Documentation and Analysis of Group Components	Word	No
POG-CX-3.6: Documentation of Work of a Management's Specialist	Word	No
POG-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
POG-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
POG-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
POG-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
POG-CX-4.3: Walkthrough Documentation Forms	Word	Yes
POG-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
POG-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
POG-CX-5: Entity-level Control Forms	Word	Yes
POG-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
POG-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
POG-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
POG-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
POG-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
POG-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
POG-CX-6.1: Entity Risk Factors	Word	No
POG-CX-6.2: Fraud Risk Factors	Word	No
POG-CX-7.1: Risk Assessment Summary Form	Word	No
POG-CX-7.2: Inherent Risk Assessment Form	Word	No
POG-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
POG-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
POG-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
POG-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
POG-CX-9.2: Ratio Analysis Worksheet	Excel	No
POG-CX-10.1: Test of Controls Form	Word	No
POG-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
POG-CX-10.3: Working Interest Master File Test of Controls Form	Excel	No
POG-CX-10.4: Revenue Interest Master File Test of Controls Form	Excel	No
POG-CX-11.2: Confirmation Summary Form	Excel	No
POG-CX-11.3: Accounts Receivable Statistics Form	Excel	Yes
POG-CX-11.4: Checklist for Determining Whether a Contract Is a Derivative	Word	No

Template Name	Host	Shareable
POG-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No
POG-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
POG-CX-12.2: Audit Difference Evaluation Form	Excel	No
POG-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	Yes
POG-CX-13.2: Additional Disclosures for Oil and Gas Entities	Word	Yes
POG-CX-14: Supervision, Review, and Approval Form	Word	No
POG-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
POG-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
POG-CX-16.1: Going-concern Checklist	Word	No
POG-CX-16.2: Significant Estimates Identification Checklist	Word	No
POG-CX-16.3: Concentrations Identification Checklist	Word	No
POG-CX-16.4: Accounting and Engagement Issues	Word	No
POG-CX-17.1: Client Billing Information	Word	No
POG-CX-17.2: Engagement Status Report	Word	No
POG-CX-17.3: Audit Time Summary	Excel	No
POG-CX-17.4: Confirmation and Correspondence Control	Excel	No
POG-CL-0: Confirmation and Correspondence Letters Instructions	Word	No
POG-CL-1.1: Audit Engagement Letter	Word	Yes
POG-CL-1.2: Engagement Letter Change Order Form	Word	Yes
POG-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
POG-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	No
POG-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
POG-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
POG-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
POG-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
POG-CL-3.1: Management Representation Letter--Successful Efforts	Word	Yes
POG-CL-3.2: Management Representation Letter--Full Cost	Word	Yes
POG-CL-3.3: Summary of Audit Differences	Word	Yes
POG-CL-3.4: Updating Management Representation Letter	Word	Yes
POG-CL-4.1: Communication of Significant Deficiencies	Word	Yes
POG-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
POG-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
POG-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
POG-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance Includes Non-management Personnel	Word	Yes
POG-CL-5.3: Communication with those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
POG-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
POG-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
POG-CL-7.1: Accounts Receivable Confirmation Request	Word	Yes
POG-CL-7.2: Confirmation of Note Receivable	Word	Yes
POG-CL-7.3: Confirmation of Joint Interest Billing Receivable	Word	Yes
POG-CL-7.4: Confirmation of Production Imbalance Receivable	Word	Yes
POG-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
POG-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
POG-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
POG-CL-8.4: Confirmation of Derivative Instruments	Word	Yes
POG-CL-9.1: Confirmation of Inventories Held by a Third Party--Listing of Inventories Not Enclosed	Word	Yes
POG-CL-9.2: Confirmation of Inventories Held by a Third Party--Listing of Inventories Enclosed	Word	Yes
POG-CL-10.1: Accounts Payable Confirmation	Word	Yes

Template Name	Host	Shareable
POG-CL-10.2: Note Payable Confirmation	Word	Yes
POG-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
POG-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
POG-CL-10.5: Confirmation of Compensating Balances	Word	Yes
POG-CL-10.6: Confirmation of Line of Credit	Word	Yes
POG-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
POG-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
POG-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
POG-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
POG-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
POG-CL-12.3: Confirmation of Lease Agreement	Word	Yes
POG-CL-12.4: Related Party Confirmation	Word	Yes
POG-CL-12.5: Data Request Letter	Word	Yes
POG-CL-12.6: Client Assistance Request Letter	Word	Yes
POG-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
POG-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
POG-CL-13.3: Client Consent and Acknowledgement Letter	Word	Yes
POG-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
POG-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
POG-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
POG-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
POG-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
POG-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
POG-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
POG-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
POG-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
POG-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
POG-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
POG-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility Is Assumed	Word	Yes
POG-AP-0: Audit Programs Instructions	Word	No
POG-AP-1: General Planning Procedures	Word	No
POG-AP-1A: Other General Planning Procedures	Word	No
POG-AP-2: General Auditing and Completion Procedures	Word	No
POG-AP-2A: Other General Auditing and Completion Procedures	Word	No
POG-AP-3: Audit Program for Cash	Word	No
POG-AP-4: Audit Program for Receivables and Revenue	Word	No
POG-AP-4A: Other Audit Procedures for Receivables and Revenue	Word	No
POG-AP-5: Audit Program for Supplies Inventory	Word	No
POG-AP-5A: Other Audit Procedures for Supplies Inventory	Word	No
POG-AP-6: Audit Program for Oil and Gas Properties--Successful Efforts	Word	No
POG-AP-7: Audit Program for Oil and Gas Properties--Full Cost	Word	No
POG-AP-8: Audit Program for Other Property	Word	No
POG-AP-8A: Other Audit Procedures for Other Property	Word	No
POG-AP-9: Audit Program for Investments and Derivatives	Word	No
POG-AP-9A: Other Audit Procedures for Investments and Derivatives	Word	No

Template Name	Host	Shareable
POG-AP-10: Audit Program for Other Assets	Word	No
POG-AP-10A: Other Audit Procedures for Other Assets	Word	No
POG-AP-11: Audit Program for Accounts Payable and Other Liabilities	Word	No
POG-AP-11A: Other Audit Procedures for Accounts Payable and Other Liabilities	Word	No
POG-AP-12: Audit Program for Notes Payable and Long-term Debt	Word	No
POG-AP-13: Audit Program for Income Taxes	Word	No
POG-AP-14: Audit Program for Equity	Word	No
POG-AP-14A: Other Audit Procedures for Equity	Word	No
POG-AP-15: Audit Program for Income and Expenses	Word	No

Compilation and Review Reports (5/16) (20160501) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 6A-1: Compilation--Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6A-2: Compilation--Corporation on the U.S. GAAP Basis, Lack of Independence	Word	No
APPENDIX 6A-3: Compilation--Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 6A-4: Compilation--Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-5: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Property Carried at Appraised Value) and Impact of Departure Is Determined	Word	No
APPENDIX 6A-6: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Manufacturing Overhead Excluded from Inventory and Leases Not Capitalized) and Impact of Departure Not Determined	Word	No
APPENDIX 6A-7: Compilation--Corporation on the U.S. GAAP Basis, Balance Sheet Only	Word	No
APPENDIX 6A-8: Compilation--Corporation on the U.S. GAAP Basis, Balance Sheet Only, Substantially All Disclosures Omitted	Word	No
APPENDIX 6A-9: Compilation--Corporation on the U.S. GAAP Basis, Income Statement Only	Word	No
APPENDIX 6A-10: Compilation--Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-11: Compilation--Corporation on the U.S. GAAP Basis, Compiled Supplementary Information Compiled	Word	No
APPENDIX 6A-12: Compilation--Corporation on the U.S. GAAP Basis, Supplementary Information Not Compiled	Word	No
APPENDIX 6A-13: Compilation--Corporation on the U.S. GAAP Basis, Disclosure Departure (Failure to Disclose Information about Financial Instruments with Concentrations of Credit Risk) from GAAP and Impact of Departure Is Determined	Word	No
APPENDIX 6A-14: Compilation--Corporation on the U.S. GAAP Basis, Disclosure Departure from GAAP (Failure to Disclose Future Commitments under Long-term Operating Leases) and Impact of Departure Not Determined	Word	No
APPENDIX 6A-15: Compilation--Corporation on the U.S. GAAP Basis, Income Statement Accompanied by Expired Budget Information	Word	No
APPENDIX 6A-16: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Depreciation Computed Using Modified Accelerated Cost Recovery System Guidelines) and Impact of Departure Not Determined	Word	No
APPENDIX 6A-17: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Omission of Deferred Taxes) and Impact of Departure Not Determined, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-18: Compilation--Corporation on the U.S. GAAP Basis, Compiled Supplementary Information Presented, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-19: Compilation--Standard Report on U.S. GAAP Basis Consolidated Financial Statements of a Corporation	Word	No

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APPENDIX 6A-20: Compilation--Standard Report on U.S. GAAP Basis Combined Financial Statements	Word	No
APPENDIX 6A-21: Compilation--Wholly-owned Subsidiary Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6A-22: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Omission of Provision for Uncollectible AR) and Impact of Departure Not Determined, Substantially All Disclosures and Stmt of CF Omitted	Word	No
APPENDIX 6A-23: Compilation--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Omission of Income Tax Accrual) and Impact of Departure Not Determined, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 6A-24: Compilation--Branch of a Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6A-25: Compilation--Corporation on the U.S. GAAP Basis, Comprehensive Income Omitted	Word	No
APPENDIX 6A-26: Compilation--Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted and Display of Comprehensive Income Omitted	Word	No
APPENDIX 6A-27: Compilation of a U.S. GAAP Basis Specified Element, Account, or Item of a Financial Statement	Word	No
APPENDIX 6A-28: Compilation--Corporation on the U.S. GAAP Basis, Departure from GAAP (Variable Interest Entity Assessment Not Performed) and Impact of Departure Not Determined	Word	No
APPENDIX 6A-29: Compilation--Corporation on the U.S. GAAP Basis with Comprehensive Income	Word	No
APPENDIX 6B-1: Review--Corporation on the U.S. GAAP Basis, Standard Report	Word	No
APPENDIX 6B-2: Review--Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No
APPENDIX 6B-3: Review--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Property Carried at Appraised Value) and Impact of Departure Is Determined	Word	No
APPENDIX 6B-4: Review--Corporation on the U.S. GAAP Basis, Measurement Departure from GAAP (Manufacturing Overhead Excluded from Inventory and Leases Not Capitalized) and Impact of Departure Not Determined	Word	No
APPENDIX 6B-5: Review--Corporation on the U.S. GAAP Basis, Balance Sheet Only	Word	No
APPENDIX 6B-6: Review--Corporation on the U.S. GAAP Basis, Supplementary Information Covered by Review Procedures	Word	No
APPENDIX 6B-7: Review--Corporation on the U.S. GAAP Basis, Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 6B-9: Review--Corporation on the U.S. GAAP Basis, Disclosure Departure from GAAP (Failure to Disclose Related Party Transactions) and Impact of Departure Is Determined	Word	No
APPENDIX 6B-10: Review--Corporation on the U.S. GAAP Basis, Disclosure Departure from GAAP (Failure to Disclose Future Commitments under Long-term Operating Leases) and Impact of Departure Not Determined	Word	No
APPENDIX 6B-11: Review--Corporation on the U.S. GAAP Basis, Income Statement Accompanied by Expired Budget Information Which is Not Audited or Reviewed	Word	No
APPENDIX 6B-12: Review--Standard Report on U.S. GAAP Basis Consolidated Financial Statements of a Corporation	Word	No
APPENDIX 6B-13: Review--Standard Report on U.S. GAAP Basis Combined Financial Statements of a Corporation	Word	No
APPENDIX 6B-14: Review--Corporation on the U.S. GAAP Basis, Comprehensive Income Omitted	Word	No
APPENDIX 6B-15: Review--Corporation on the U.S. GAAP Basis, Departure from GAAP (Unconsolidated Variable Interest Entity) and Impact of Departure Not Determined	Word	No
APPENDIX 6B-16: Review--Corporation on the U.S. GAAP Basis, Standard Report, Dual-dated	Word	No
APPENDIX 6B-17: Review--Corporation on the U.S. GAAP Basis with Comprehensive Income	Word	No
APPENDIX 6C-1: Comparative Statements--Each Period Compiled by Continuing Accountant	Word	No

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APPENDIX 6C-2: Comparative Statements--Each Period Reviewed by Continuing Accountant	Word	No
APPENDIX 6C-3: Comparative Statements--Current Period Reviewed and Prior Period Compiled by Continuing Accountant (Reissuing Prior Year Report)	Word	No
APPENDIX 6C-4: Comparative Statements--Current Period Compiled and Prior Period Reviewed by Continuing Accountant, Alternative 1 (Referring to Prior Period Review Report)	Word	No
APPENDIX 6C-5: Comparative Statements--Current Period Compiled and Prior Period Reviewed by Continuing Accountant, Alternative 2 (Reissuing Prior Year Report)	Word	No
APPENDIX 6C-6: Comparative Statements--Both Years Compiled; However, Prior Year by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-7: Comparative Statements--Both Years Reviewed; However, Prior Year by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-8: Comparative Statements--Current Year Reviewed and Prior Year Compiled by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-9: Comparative Statements--Current Year Compiled and Prior Year Reviewed by a Different Accountant (Predecessor's Report Not Presented)	Word	No
APPENDIX 6C-10: Comparative Statements--Both Years Compiled by the Same Accountant; However, Changed Reference to a Departure from GAAP in Prior Year Report	Word	No
APPENDIX 6C-11: Comparative Statements--Both Years Reviewed by the Same Accountant; However, Changed Reference to a Departure from GAAP in Prior Year Report	Word	No
APPENDIX 6C-12: Comparative Statements--Current Period Compiled, Prior Period Audited	Word	No
APPENDIX 6C-13: Comparative Statements--Current Period Reviewed, Prior Period Audited	Word	No
APPENDIX 6C-15: Comparative Statements--Both Years Compiled; However, Prior Year by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-16: Comparative Statements--Both Years Reviewed; However, Prior Year by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-17: Comparative Statements--Current Year Compiled and Prior Year Audited by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-18: Comparative Statements--Current Year Reviewed and Prior Year Audited by a Different Accountant Who Has Ceased Operations	Word	No
APPENDIX 6C-19: Comparative Statements--Current Period Compiled, Prior Period Audited, Supplementary Information Presented Both Years	Word	No
APPENDIX 6C-20: Comparative Statements--Current Period Reviewed, Prior Period Audited, Supplementary Information Presented Both Years	Word	No
APPENDIX 6C-21: Comparative Statements--Corporation on the U.S. GAAP Basis, Balance Sheet Only, Each Period Compiled by Continuing Accountant	Word	No
APPENDIX 6C-22: Comparative Statements--Compiled Current Year Balance Sheet and Comparative Statements of Income and Retained Earnings and Cash Flows	Word	No
APPENDIX 6C-23: Comparative Statements--Reviewed Current Year Balance Sheet and Comparative Statements of Income and Retained Earnings and Cash Flows	Word	No
APPENDIX 6C-24: Comparative Statements--Both Years Compiled; However, Prior Year Financial Statements Have Been Restated	Word	No
APPENDIX 6C-25: Comparative Statements--Both Years Reviewed; However, Prior Year Financial Statements Have Been Restated	Word	No
APPENDIX 6D-4: Compilation--Reporting on the First Year of Operations (Which May Be for 12 Months or a Shorter Period)	Word	No
APPENDIX 6D-5: Compilation--Current Year Presented on the Liquidation Basis; Prior Year Presented on the Going Concern Basis	Word	No
APPENDIX 6D-6: Compilation--Contractual Basis Financial Presentation	Word	No
APPENDIX 6D-8: Compilation--Comparative Statements with Prior Period Reporting on the First Year of Operations (Which May Be for 12 Months or a Shorter Period)	Word	No
APPENDIX 6D-10: Compilation--Major Uncertainty, Legal Action	Word	No
APPENDIX 6D-1: Review--Major Uncertainty, Ability to Continue as a Going Concern in Question	Word	No
APPENDIX 6D-2: Review--Reporting on the Consolidated Financial Statements When Other Accountants Reviewed or Audited the Financial Statements of a Significant Component	Word	No
APPENDIX 6D-3: Review--Departure from GAAP Caused by a Change in Accounting	Word	No

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Principle without Reasonable Justification		
APPENDIX 6D-7: Review--Contractual Basis Financial Presentation	Word	No
APPENDIX 6D-9: Review--Supplementary Information Presented for Periods Prior to Those of the Financial Statements	Word	No
APPENDIX 7B-1: Compilation--Year-to-date Interim Period	Word	No
APPENDIX 7B-2: Compilation--Quarter and Year-to-date, Substantially All Disclosures Omitted	Word	No
APPENDIX 7B-3: Compilation--Month and Year-to-date, Omission of Statement of Cash Flows and Substantially All Disclosures, e.g., Computer-prepared Statements	Word	No
APPENDIX 7B-4: Compilation--Year-to-date, Omission of Statement of Cash Flows, Federal Income Tax Provision and Disclosures, e.g., Computer-prepared Statements	Word	No
APPENDIX 7B-5: Compilation--Comparative Interim Periods	Word	No
APPENDIX 7B-6: Compilation--Comparative Month and Year-to-date, Statements of Cash Flows and Disclosures Omitted	Word	No
APPENDIX 7B-7: Compilation--Month and Year-to-date, Inventory Computed by the Gross Profit Method, Substantially All Disclosures and Statements of Cash Flows Omitted	Word	No
APPENDIX 7B-8: Compilation--Departure from GAAP, Use of FIFO at Interim Date for a Company on LIFO	Word	No
APPENDIX 7B-9: Compilation--Departure from the Revenue Recognition Principle Used in the Year-end Financial Statements, Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-10: Compilation--Departure from GAAP, No Income Tax Accrual or Change in Inventory, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-11: Comparative Financial Statements--Current Month Compilation Compared to Year-to-date Review, Statements of Cash Flows Omitted	Word	No
APPENDIX 7B-12: Compilation--Departure from GAAP, Accounts Receivable and Accounts Payable Not Recorded, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-13: Compilation--Current Period Balance Sheet, Month and Year-to-date Comparative Income Statements Accompanied by Expired Budgeted Information for the Current Period, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-14: Compilation--Month and Year-to-date, Omission of Statement of Cash Flows, Deferred Taxes, and Substantially All Disclosures	Word	No
APPENDIX 7B-15: Compilation--Month and Year-to-date, Omission of Statement of Cash Flows, Depreciation Expense, and Substantially All Disclosures	Word	No
APPENDIX 7B-16: Review--Year-to-date Interim Period	Word	No
APPENDIX 7B-17: Review--Year-to-date, Statement of Cash Flows Omitted	Word	No
APPENDIX 7B-18: Review--Quarter and Year-to-date	Word	No
APPENDIX 8D-1: Compilation--Standard Report on Cash Basis Financial Statements	Word	No
APPENDIX 8D-2: Compilation--Cash Basis, Lack of Independence	Word	No
APPENDIX 8D-3: Compilation--Cash Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 8D-4: Compilation--Cash Basis, Departure from the Cash Basis (Accrual of Certain Revenues), Impact of the Departure Is Determined	Word	No
APPENDIX 8D-5: Compilation--Cash Basis, Departure from the Cash Basis (Land Recorded at Appraised Value), Impact of the Departure Not Determined	Word	No
APPENDIX 8D-6: Compilation--Cash Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8D-7: Compilation--Cash Basis, Supplementary Information Compiled	Word	No
APPENDIX 8D-8: Compilation--Cash Basis Statement of Revenues and Expenses and Retained Earnings Only	Word	No
APPENDIX 8D-9: Compilation--Statement of Cash Receipts and Disbursements Only	Word	No
APPENDIX 8F-1: Review--Standard Report on Cash Basis Financial Statements	Word	No
APPENDIX 8F-2: Review--Cash Basis, Departure from the Cash Basis (Accrual of Certain Revenues), Impact of the Departure Is Determined	Word	No
APPENDIX 8F-3: Review--Cash Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8F-4: Review--Cash Basis, Supplementary Information Covered by Review Procedures	Word	No
APPENDIX 8F-5: Review--Cash Basis, Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 8F-6: Review--Statement of Cash Receipts and Disbursements Only	Word	No

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APPENDIX 8E-1: Compilation--Standard Report on Tax Basis Financial Statements	Word	No
APPENDIX 8E-2: Compilation--Tax Basis, Lack of Independence	Word	No
APPENDIX 8E-3: Compilation--Tax Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 8E-4: Compilation--Tax Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8E-5: Compilation--Tax Basis, Supplementary Information Compiled	Word	No
APPENDIX 8E-6: Compilation--Tax Basis, Interim Financial Statements, Substantially All Disclosures Omitted, Departure from the Tax Basis (Omission of Depreciation Expense), Impact of the Departure Not Determined	Word	No
APPENDIX 8E-7: Compilation--Tax Basis, Substantially All Disclosures Omitted, Departure from the Tax Basis (Omission of Income Tax Provision), Impact of Departure Not Determined	Word	No
APPENDIX 8E-8: Compilation--Tax Basis, Substantially All Disclosures Omitted, Departure from the Tax Basis (Accounts Receivable and Accounts Payable Not Recorded), Impact of Departure Not Determined	Word	No
APPENDIX 8E-9: Compilation--Comparative Tax Basis Month and Year-to-date Financial Statements, Substantially All Disclosures Omitted, Departure from the Tax Basis (Omission of Depreciation Expense), Impact of the Departure Not Determined	Word	No
APPENDIX 8G-1: Review--Standard Report on Tax Basis Financial Statements	Word	No
APPENDIX 8G-2: Review--Tax Basis Statement of Assets, Liabilities, and Equity Only	Word	No
APPENDIX 8G-3: Review--Tax Basis, Supplementary Information Covered by Review Procedures	Word	No
APPENDIX 8G-4: Review--Tax Basis, Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 8G-5: Review--Tax Basis, Interim Financial Statements, Departure from the Tax Basis (Omission of Depreciation Expense), Impact of the Departure Not Determined	Word	No
APPENDIX 9G-1: Compilation--Standard Report	Word	No
APPENDIX 9G-2: Compilation--Statement of Changes in Net Worth Included	Word	No
APPENDIX 9G-3: Compilation--Accountant Is Not Independent	Word	No
APPENDIX 9G-4: Compilation--Substantially All Disclosures Omitted	Word	No
APPENDIX 9G-5: Compilation--Departure from GAAP, Failure to Include a Provision for Income Taxes on Net Unrealized Appreciation	Word	No
APPENDIX 9G-6: Compilation--Departure from GAAP, Failure to Segregate Community Property in the Statement of Financial Condition of a Husband Only	Word	No
APPENDIX 9G-7: Compilation--Personal Financial Statement with Supplementary Information	Word	No
APPENDIX 9G-8: Compilation--Tax Basis	Word	No
APPENDIX 9G-9: Compilation--Historical Costs as Supplementary Information	Word	No
APPENDIX 9G-10: Compilation--Departure from GAAP, Change in the Method of Computing Estimated Current Values at Client's Discretion	Word	No
APPENDIX 9G-11: Compilation--Departure from GAAP, Material Asset at Cost	Word	No
APPENDIX 9G-12: Compilation--Departure from GAAP, Inappropriate Valuation Method	Word	No
APPENDIX 9H-1: Review--Standard Report	Word	No
APPENDIX 9H-2: Review--Statement of Changes in Net Worth Included	Word	No
APPENDIX 9H-3: Review--Departure from GAAP, Financial Statements Prepared for Husband Only but Include Wife's Separate Property	Word	No
APPENDIX 9H-4: Review--Departure from GAAP, Failure to Include a Provision for Income Taxes on Net Unrealized Appreciation	Word	No
APPENDIX 9H-5: Review--Supplementary Information Reviewed	Word	No
APPENDIX 9H-6: Review--Supplementary Information Not Reviewed or Audited	Word	No
APPENDIX 9H-7: Review--Tax Basis	Word	No
APPENDIX 9H-8: Review--Historical Costs as Supplementary Information	Word	No
APPENDIX 9H-9: Review--Departure from GAAP, Failure to Disclose Summarized Financial Information for an Investment in a Closely Held Business	Word	No
APPENDIX 10B-1: Compilation--Proprietorship on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 10B-2: Compilation--Proprietorship on the Cash Basis of Accounting	Word	No
APPENDIX 10B-3: Compilation--Proprietorship on the Tax Basis of Accounting	Word	No
APPENDIX 10B-4: Compilation--Proprietorship on the U.S. GAAP Basis of Accounting, Substantially All Disclosures Omitted	Word	No

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APPENDIX 10B-5: Compilation--Proprietorship on U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 10B-6: Compilation--Proprietorship on the U.S. GAAP Basis, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 10C-1: Review--Proprietorship on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 10C-2: Review--Proprietorship on the Cash Basis of Accounting	Word	No
APPENDIX 10C-3: Review--Proprietorship on the Tax Basis of Accounting	Word	No
APPENDIX 10C-4: Review--Proprietorship on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11B-1: Compilation--Partnership on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11B-2: Compilation--Partnership on the Cash Basis of Accounting	Word	No
APPENDIX 11B-3: Compilation--Partnership on the Tax Basis of Accounting	Word	No
APPENDIX 11B-4: Compilation--Partnership on the U.S. GAAP Basis of Accounting, Substantially All Disclosures Omitted	Word	No
APPENDIX 11B-5: Compilation--Partnership on U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11B-6: Compilation--Partnership on the U.S. GAAP Basis, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 11C-1: Review--Partnership on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11C-2: Review--Partnership on the Cash Basis of Accounting	Word	No
APPENDIX 11C-3: Review--Partnership on the Tax Basis of Accounting	Word	No
APPENDIX 11C-4: Review--Partnership on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11D-1: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11D-2: Compilation--Limited Liability Company on the Cash Basis of Accounting	Word	No
APPENDIX 11D-3: Compilation--Limited Liability Company on the Income Tax Basis of Accounting	Word	No
APPENDIX 11D-4: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting, Substantially All Disclosures Omitted	Word	No
APPENDIX 11D-5: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11D-6: Compilation--Limited Liability Company on the U.S. GAAP Basis of Accounting, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 11E-1: Review--Limited Liability Company on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 11E-2: Review--Limited Liability Company on the Cash Basis of Accounting	Word	No
APPENDIX 11E-3: Review--Limited Liability Company on the Tax Basis of Accounting	Word	No
APPENDIX 11E-4: Review--Limited Liability Company on the U.S. GAAP Basis of Accounting, Statement of Cash Flows Omitted	Word	No
APPENDIX 11E-5: Review--Single-member Limited Liability Company on the U.S. GAAP Basis of Accounting	Word	No
APPENDIX 12A-1: Compilation--S Corporation on the U.S. GAAP Basis (Standard Report)	Word	No
APPENDIX 12A-2: Compilation--S Corporation on the Cash Basis	Word	No
APPENDIX 12A-3: Compilation--S Corporation on the Tax Basis	Word	No
APPENDIX 12A-4: Compilation--S Corporation on the U.S. GAAP Basis, Substantially All Disclosures Omitted	Word	No
APPENDIX 12A-5: Compilation--S Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No
APPENDIX 12A-6: Compilation--S Corporation on the U.S. GAAP Basis, Substantially All Disclosures and Statement of Cash Flows Omitted	Word	No
APPENDIX 12B-1: Review--S Corporation on the U.S. GAAP Basis (Standard Report)	Word	No
APPENDIX 12B-2: Review--S Corporation on the Cash Basis	Word	No
APPENDIX 12B-3: Review--S Corporation on the Tax Basis	Word	No
APPENDIX 12B-4: Review--S Corporation on the U.S. GAAP Basis, Statement of Cash Flows Omitted	Word	No

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APPENDIX 12B-5: Review--S Corporation on the U.S. GAAP Basis, Supplementary Information Not Covered by Review Procedures	Word	No
APPENDIX 13C-1: Prescribed Form Report--Business Entity Financial Statements	Word	No
APPENDIX 13C-2: Prescribed Form Report--Personal Financial Statements	Word	No
APPENDIX 13C-3: Prescribed Form Report--Personal Financial Statements, Departure from the Prescribed Form	Word	No
APPENDIX 13C-4: Prescribed Form Report--Business Entity Financial Statements, Departure from the Prescribed Form	Word	No
APPENDIX 13C-5: Prescribed Form Report--Personal Financial Statements, Departure from GAAP Not Called for by the Prescribed Form	Word	No
APPENDIX 13C-6: Prescribed Form Report--Business Entity Financial Statements, Departure from GAAP Not Called for by the Prescribed Form	Word	No
APPENDIX 13C-7: Prescribed Form Report--Business Entity Financial Statements Prepared in accordance with a Special Purpose Framework Prescribed by Contract or Regulation	Word	No
APPENDIX 6E-1: Standard Nonprofit Organization Compilation Report	Word	No
APPENDIX 6E-2: Nonprofit Organization Compilation Report--Substantially All Disclosures Omitted	Word	No
APPENDIX 6E-3: Nonprofit Organization Compilation Report--Measurement Departure from GAAP (Improper Accounting for Donated Property) and Impact of Departure Not Determined	Word	No
APPENDIX 6E-4: Nonprofit Organization Compilation Report--Cash Basis Financial Statements	Word	No
APPENDIX 6F-1: Standard Nonprofit Organization Review Report	Word	No
APPENDIX 6F-2: Nonprofit Organization Review--Measurement Departure from GAAP (Improper Functional Allocation of Expenses) and Impact of Departure Is Determined	Word	No
APPENDIX 6F-3: Nonprofit Organization Review Report--Cash Basis Financial Statements	Word	No
APPENDIX 6F-4: Nonprofit Organization Review--Both Years Reviewed by Same Accountant; However, Only Current Period Financial Statements Presented With Summarized Financial Information of the Prior Period	Word	No
APPENDIX 6G-1: Standard Compilation Report for a Governmental Entity	Word	No
APPENDIX 6G-2: Governmental Entity Compilation Report--Substantially All Disclosures Omitted	Word	No
APPENDIX 6G-3: Governmental Entity Compilation Report--Departure from GAAP (Omission of Compensated Absences) and Impact of Departure Not Determined	Word	No
APPENDIX 6H-1: Standard Review Report for a Governmental Entity	Word	No
APPENDIX 6H-2: Governmental Entity Review Report--Departure from GAAP (Omission of Compensated Absences) and Impact of Departure Not Determined	Word	No

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PRS-PA-0: Front Matter	Word	No
PRS-PA-0.1: List of Substantive Changes and Additions	Word	No
PRS-PA-1: Introduction to Audits of Real Estate Entities	Word	No
PRS-FP-0: Firm Policies Instructions	Word	No
PRS-FP-1: Audit Team Members	Word	No
PRS-CL-0: Confirmation and Correspondence Letters Instructions	Word	Yes
PRS-CL-1.1: Audit Engagement Letter	Word	Yes
PRS-CL-1.2: Engagement Letter Change Order Form	Word	Yes
PRS-CL-1.3: Resignation Letter--Drafting Form	Word	Yes
PRS-CL-1.4: Confirmation of Terms of a Multi-year Engagement Letter	Word	Yes
PRS-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
PRS-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes

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PRS-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
PRS-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
PRS-CL-3.1: Management Representation Letter	Word	Yes
PRS-CL-3.2: Management Representation Letter When the Current Year Financial Statements Have Been Audited and the Prior Year Financial Statements Have Been Reviewed	Word	Yes
PRS-CL-3.3: Summary of Audit Differences	Word	Yes
PRS-CL-3.4: Updating Management Representation Letter	Word	Yes
PRS-CL-4.1: Communication of Significant Deficiencies	Word	Yes
PRS-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
PRS-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
PRS-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
PRS-CL-5.2: Communication with Those Charged with Governance at Audit Conclusion--Governance Includes Non-management Personnel	Word	Yes
PRS-CL-5.3: Communication with Those Charged with Governance at Audit Conclusion--All Governance Members are Involved in Management	Word	Yes
PRS-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
PRS-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
PRS-CL-7.1: Positive Accounts Receivable Confirmation Requested--Without a Statement	Word	Yes
PRS-CL-7.2: Confirmation of Note Receivable	Word	Yes
PRS-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
PRS-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
PRS-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
PRS-CL-9.1: Confirmation of Materials and Supply Inventories Held by a Third Party--Listing of Materials and Supply Inventories Not Enclosed	Word	Yes
PRS-CL-9.2: Confirmation of Materials and Supply Inventories Held by a Third Party--Listing of Materials and Supply Inventories Enclosed	Word	Yes
PRS-CL-10.1: Accounts Payable Confirmation	Word	Yes
PRS-CL-10.2: Note Payable Confirmation	Word	Yes
PRS-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
PRS-CL-10.4: Confirmation of Mortgage Debt	Word	Yes
PRS-CL-10.5: Confirmation of Compensating Balances	Word	Yes
PRS-CL-10.6: Confirmation of Line of Credit	Word	Yes
PRS-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
PRS-CL-10.8: Confirmation of Contractor Accounts Payable and Retentions	Word	Yes
PRS-CL-11.1: Request for Defined Benefit Plan Information	Word	Yes
PRS-CL-11.2: Request for Plan Asset Information--Defined Benefit Pension and Other Postretirement Benefit Plans	Word	Yes
PRS-CL-12.1: Standard Confirmation Inquiry for Life Insurance Policies	Word	Yes
PRS-CL-12.2: Confirmation of Insurance Coverage (Except Life Insurance)	Word	Yes
PRS-CL-12.3: Confirmation of Lease Agreement	Word	Yes
PRS-CL-12.4: Related Party Confirmation	Word	Yes
PRS-CL-12.5: Data Request Letter	Word	Yes
PRS-CL-12.6: Client Assistance Request Letter	Word	Yes
PRS-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
PRS-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
PRS-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
PRS-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
PRS-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
PRS-CL-13.6: Representation from Successor Auditor to Predecessor Auditor--Predecessor's Report is Reissued	Word	Yes
PRS-CL-14.1: Request for Representations from Component Auditor When Reference Will	Word	Yes

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Be Made		
PRS-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
PRS-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
PRS-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
PRS-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
PRS-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
PRS-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
PRS-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
PRS-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility Is Assumed	Word	Yes
PRS-CX-0: Checklists and Practice Aids Instructions	Word	Yes
PRS-CX-0.1: Application of Practice Aids to Engagements	Word	Yes
PRS-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
PRS-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
PRS-CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes	Excel	No
PRS-CX-2.2: Component Materiality Worksheet	Excel	No
PRS-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
PRS-CX-3.2: Engagement Team Discussion	Word	No
PRS-CX-3.3: Fraud Risk Inquiries Form	Word	No
PRS-CX-3.4: Audit Inquiries Summary Form	Word	No
PRS-CX-3.5: Documentation and Analysis of Group Components	Word	Yes
PRS-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
PRS-CX-4.2: Financial Reporting System Documentation Forms	Word	Yes
PRS-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting, Significant Transaction Classes	Word	Yes
PRS-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
PRS-CX-4.3: Walkthrough Documentation Forms	Word	Yes
PRS-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
PRS-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
PRS-CX-5: Activity and Entity-level Control Forms	Word	Yes
PRS-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
PRS-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
PRS-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
PRS-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
PRS-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
PRS-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
PRS-CX-5.7: Control Activities Form for Cash	Word	Yes
PRS-CX-5.8: Control Activities Form for Receivables and Tenant Revenues	Word	Yes
PRS-CX-5.9: Control Activities Form for Receivables and Sales of Real Estate	Word	Yes
PRS-CX-5.10: Control Activities Form for Real Estate Project Costs	Word	Yes
PRS-CX-5.11: Control Activities Form for Property and Equipment (Including Real Estate Held for Use in Rental Operations)	Word	Yes
PRS-CX-5.12: Control Activities Form for Investments and Derivatives	Word	Yes
PRS-CX-5.13: Control Activities Form for Other Assets	Word	Yes
PRS-CX-5.14: Control Activities Form for Accounts Payable and Other Liabilities	Word	Yes
PRS-CX-5.15: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
PRS-CX-5.16: Control Activities Form for Income Taxes	Word	Yes
PRS-CX-5.17: Control Activities Form for Equity	Word	Yes

Template Name	Host	Shareable
PRS-CX-5.18: Control Activities Form for Income and Expenses	Word	Yes
PRS-CX-6.1: Entity Risk Factors	Word	No
PRS-CX-6.2: Fraud Risk Factors	Word	No
PRS-CX-7.1: Risk Assessment Summary Form	Word	No
PRS-CX-7.2: Inherent Risk Assessment Form	Word	No
PRS-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
PRS-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
PRS-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
PRS-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
PRS-CX-9.2: Ratio Analysis Worksheet	Excel	No
PRS-CX-10.1: Test of Controls Form	Word	No
PRS-CX-10.2: Tests of Controls Sampling Planning and Evaluation Form	Excel	No
PRS-CX-11.1: Material and Supplies Inventories Counting Procedures	Word	Yes
PRS-CX-11.2: Confirmation Summary Form	Excel	No
PRS-CX-11.3: Accounts and Notes Receivable Statistics Form	Excel	Yes
PRS-CX-11.4: Checklist for Determining Whether a Contract is a Derivative	Word	No
PRS-CX-11.5: Data Extraction Software Analysis Documentation Form	Word	No
PRS-CX-11.6: Variable Interest Entity Assessment Accounting Worksheet	Word	No
PRS-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
PRS-CX-12.2: Audit Difference Evaluation Form	Excel	No
PRS-CX-13.1: Disclosure Requirements for Financial Statements of Nonpublic Companies	Word	No
PRS-CX-13.2: Additional Disclosures for Certain Real Estate Operators and Developers	Word	No
PRS-CX-14: Supervision, Review, and Approval Form	Word	No
PRS-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
PRS-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
PRS-CX-16.1: Going-concern Checklist	Word	No
PRS-CX-16.2: Significant Estimates Identification Checklist	Word	No
PRS-CX-16.3: Concentrations Identification Checklist	Word	No
PRS-CX-16.4: Accounting and Engagement Issues	Word	No
PRS-CX-17.1: Client Billing Information	Word	No
PRS-CX-17.2: Engagement Status Report	Word	No
PRS-CX-17.3: Confirmation and Correspondence Control	Excel	No
PRS-AP-0: Audit Programs Instructions	Word	No
PRS-AP-1: Audit Program for General Planning Procedures	Word	No
PRS-AP-1A: Other General Planning Procedures	Word	No
PRS-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
PRS-AP-2A: Other General Auditing and Completion Procedures	Word	No
PRS-AP-3: Audit Program for Cash	Word	No
PRS-AP-4: Audit Program for Receivables and Tenant Revenues	Word	No
PRS-AP-5: Audit Program for Receivables and Sales of Real Estate	Word	No
PRS-AP-5A: Other Audit Procedures for Receivables and Sales of Real Estate	Word	No
PRS-AP-6: Audit Program for Real Estate Project Costs	Word	No
PRS-AP-6A: Other Audit Procedures for Real Estate Project Costs	Word	No
PRS-AP-7: Audit Program for Property (including Real Estate Held for Use in Rental Operations)	Word	No
PRS-AP-7A: Other Audit Procedures for Property (including Real Estate Held for Use in Rental Operations)	Word	No
PRS-AP-8: Audit Program for Investments and Derivatives	Word	No
PRS-AP-8A: Other Audit Procedures for Investments and Derivatives	Word	No
PRS-AP-9: Audit Program for Other Assets	Word	No
PRS-AP-9A: Other Audit Procedures for Other Assets	Word	No
PRS-AP-10: Audit Program for Accounts Payable and Other Liabilities	Word	No
PRS-AP-10A: Other Audit Procedures Accounts Payable and Other Liabilities	Word	No

Template Name	Host	Shareable
PRS-AP-11: Audit Program for Notes Payable and Long-term Debt	Word	No
PRS-AP-12: Audit Program for Income Taxes	Word	No
PRS-AP-13: Audit Program for Equity	Word	No
PRS-AP-13A: Other Audit Procedures for Equity	Word	No
PRS-AP-14: Audit Program for Income and Expenses	Word	No
PRS-AP-15: Audit Program for Project Site Visits	Word	No
PRS-RP-0: Real Estate Entity Reporting Instructions	Word	Yes
PRS-RP-1: Standard Report--Comparative Financial Statements--Unmodified Opinion (Report Drafting Illustration)	Word	No
PRS-RP-2: Combined Report--Single Year--Unmodified Opinion on Financial Statements and Supplementary Information (Report Drafting Illustration)	Word	No

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Template Name	Host	Shareable
PSD-PA-0: Front Matter	Word	No
PSD-PA-0.1: List of Substantive Changes and Additions	Word	No
PSD-PA-1: Introduction to Audits of School Districts	Word	No
PSD-RP-0: Reporting Instructions	Word	No
PSD-RP-1: Basic Financial Statements Accompanied by Required Supplementary Information, Supplementary Information, and Other Information	Word	No
PSD-RP-2: Basic Financial Statements with Required Supplementary Information, Supplementary Information, and Other Information and Reference to Component Auditor	Word	No
PSD-RP-3: Report on Regulatory Basis Financial Statements Used Solely for Regulatory Filing	Word	No
PSD-RP-4: Report on Regulatory Basis Financial Statements That Are Not Limited to Use in Regulatory Filing	Word	No
PSD-RP-5: Report on Modified Cash Basis Financial Statements	Word	No
PSD-RP-6: Report on Financial Statements Issued in Accordance with Government Auditing Standards or in a Single Audit	Word	No
PSD-RP-7: Gov Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--No Mat Weaknesses, Sig Deficiencies, Rptable Instances of Noncompliance, or Other Matters Identified	Word	No
PSD-RP-8: Gov Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--No Mat Weaknesses but with Sig Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
PSD-RP-9: Gov Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--Mat Weaknesses, Sig Deficiencies, Rptable Instances of Noncompliance, and Other Matters Identified	Word	No
PSD-RP-10: Gov Auditing Stds Rpt on IC over Financial Rptng and on Compliance and Other Matters--No Mat Weak, Sig Def, Rptable Instances of Noncompliance, or Other Matters Identified and Ref to Component Auditor	Word	No
PSD-RP-11: Single Audit Report on Compliance for Each Mjr Prog and Rpt on Internal Control over Compliance-- Unmodified Opinion on Compliance; No Material Weaknesses or Significant Deficiencies	Word	No
PSD-RP-12: Single Audit Report on Compliance for Each Mjr Prog and Rpt on Internal Control over Compliance--Qualified Opinion on Compliance for One Mjr Prog; Unmodified Opinion on Compliance for the Other Mjr Progs; Mat Weak and Sig Deficiencies	Word	No
PSD-RP-13: Single Audit Report on Compliance for Each Mjr Prog and Rpt on Internal Control over Compliance--Adverse Opinion on Compliance for One Mjr Prog; Unmodified Opinion on Compliance for the Other Mjr Progs; Mat Weak and Sig Deficiencies	Word	No
PSD-FP-0: Firm Policies Instructions	Word	No
PSD-FP-1: Audit Team Members	Word	No
PSD-CL-0: Confirmation and Correspondence Letters Instructions	Word	Yes

Template Name	Host	Shareable
PSD-CL-1.1: Audit Engagement Letter--Standard	Word	Yes
PSD-CL-1.2: Audit Engagement Letter--Single Audit	Word	Yes
PSD-CL-1.3: Audit Engagement Letter--Yellow Book	Word	Yes
PSD-CL-1.4: Resignation Letter	Word	Yes
PSD-CL-2.1: Request for Legal Representation--Lawyer Is Requested to Provide Information	Word	Yes
PSD-CL-2.2: Request for Legal Representation--Lawyer Is Requested to Confirm Information Provided by Client	Word	Yes
PSD-CL-2.3: Updating Request for Legal Representation--Standing Request Not Provided	Word	Yes
PSD-CL-2.4: Updating Request for Legal Representation--Standing Request Provided	Word	Yes
PSD-CL-3.1: Management Representation Letter	Word	Yes
PSD-CL-3.2: Summary of Audit Differences	Word	Yes
PSD-CL-3.3: Updating Management Representation Letter	Word	Yes
PSD-CL-3.4: Minutes Representation Letter	Word	Yes
PSD-CL-4.1: Communication of Significant Deficiencies	Word	Yes
PSD-CL-4.2: Communication of Significant Deficiencies and Material Weaknesses	Word	Yes
PSD-CL-4.3: Communication of No Material Weaknesses in a Separate Report	Word	Yes
PSD-CL-5.1: Communication with Those Charged with Governance during Planning	Word	Yes
PSD-CL-5.2: Communication with Those Charged with Governance at the Conclusion of the Audit	Word	Yes
PSD-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
PSD-CL-6.2: Receipt for Cash Observed by Auditor	Word	Yes
PSD-CL-6.3: Confirmation of Authorized Signatories	Word	Yes
PSD-CL-7.1: Positive Accounts Receivable Confirmation	Word	Yes
PSD-CL-7.2: Negative Accounts Receivable Confirmation	Word	Yes
PSD-CL-7.3: Confirmation of Grant Entitlements and Drawdowns	Word	Yes
PSD-CL-7.4: Confirmation of Grant or Contract Payments and Receivables	Word	Yes
PSD-CL-7.5: Confirmation of Note Receivable	Word	Yes
PSD-CL-7.6: Confirmation of Property Taxes Receivable	Word	Yes
PSD-CL-7.7: Positive Confirmation of Property Tax Revenue	Word	Yes
PSD-CL-7.8: Negative Confirmation of Property Tax Revenue	Word	Yes
PSD-CL-7.9: Confirmation of Assessed Valuation of Property Tax Roll	Word	Yes
PSD-CL-7.10: Confirmation of Current or Delinquent Tax Roll Maintained by Another Agency	Word	Yes
PSD-CL-7.11: Confirmation of Sales Tax Revenue	Word	Yes
PSD-CL-8.1: Receipt for Count of Securities Observed by Auditor	Word	Yes
PSD-CL-8.2: Confirmation of Securities Held by Brokers	Word	Yes
PSD-CL-8.3: Confirmation of Securities Held by a Third Party	Word	Yes
PSD-CL-8.4: Confirmation of Repurchase, Reverse Repurchase, or Securities Lending Agreements	Word	Yes
PSD-CL-8.5: Confirmation of Deposit Collateral	Word	Yes
PSD-CL-10.1: Accounts Payable Confirmation	Word	Yes
PSD-CL-10.2: Note Payable Confirmation	Word	Yes
PSD-CL-10.3: Confirmation of Debt for Which No Written Loan Agreement Exists	Word	Yes
PSD-CL-10.4: Confirmation of Bonds Outstanding	Word	Yes
PSD-CL-10.5: Confirmation of Compensating Balances	Word	Yes
PSD-CL-10.6: Confirmation of Line of Credit	Word	Yes
PSD-CL-10.7: Confirmation of Contingent Liabilities with Financial Institutions	Word	Yes
PSD-CL-11.1: Request for Information--Single-employer and Agent Multiple-employer Defined Benefit Pension Plans (GASBS No 27)	Word	Yes
PSD-CL-11.2: Request for Information--Cost-sharing Multiple-employer Defined Benefit Pension Plans (GASBS No. 27)	Word	Yes
PSD-CL-11.3: Request for Information--Single-employer and Agent Multiple-employer Defined Benefit Pension Plans (GASBS No. 68)	Word	Yes
PSD-CL-11.4: Request for Information--Cost-sharing Multiple-employer Defined Benefit	Word	Yes

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Pension Plans (GASBS No. 68)		
PSD-CL-11.5: Request for Information--Single-employer and Multiple-employer Defined Benefit Pension Plans (GASBS No. 73)	Word	Yes
PSD-CL-11.6: Confirmation of Special Funding Situation	Word	Yes
PSD-CL-11.7: Request for Information--Single-employer and Agent Multiple-employer Other Postemployment Benefits Plans	Word	Yes
PSD-CL-11.8: Request for Information--Cost-sharing Multiple-employer Defined Benefit Other Postemployment Benefits Plans	Word	Yes
PSD-CL-12.1: Confirmation of Lease Agreement	Word	Yes
PSD-CL-12.2: Related Party Questionnaire	Word	Yes
PSD-CL-12.3: Single Audit Letter to Regulator	Word	Yes
PSD-CL-12.4: Letter to Client about Regulator Access to Audit Documentation	Word	Yes
PSD-CL-12.5: Request for Service Auditor's Report	Word	Yes
PSD-CL-12.6: External Peer Review Report Transmittal Letter	Word	Yes
PSD-CL-12.7: Data Request Letter	Word	Yes
PSD-CL-13.1: Request for Predecessor Auditor to Release Information to Successor Auditor	Word	Yes
PSD-CL-13.2: Letter Granting Successor Auditors Access to Audit Documentation	Word	Yes
PSD-CL-13.3: Client Consent and Acknowledgment Letter	Word	Yes
PSD-CL-13.4: Communication with Predecessor Auditor Prior to Final Engagement Acceptance	Word	Yes
PSD-CL-13.5: Communication with Predecessor Auditor Prior to Engagement Proposal	Word	Yes
PSD-CL-14.1: Request for Representations from Component Auditor When Reference Will Be Made	Word	Yes
PSD-CL-14.2: Request for Representations from Component Auditor When Responsibility Will Be Assumed	Word	Yes
PSD-CL-14.3: Letter of Instructions from Group Auditor to Component Auditors When Reference Will Be Made	Word	Yes
PSD-CL-14.4: Letter of Instructions from Group Auditor to Component Auditors When Responsibility Will Be Assumed	Word	Yes
PSD-CL-14.5: Inquiry of Group Auditor by Component Auditor	Word	Yes
PSD-CL-14.6: Group Auditor's Response to Inquiries from Component Auditor	Word	Yes
PSD-CL-14.7: Request for Representations from Other Auditor Who Performs Audit Procedures on Certain Elements, Accounts, or Items in Nongroup Financial Statements	Word	Yes
PSD-CL-14.8: Letter to Other Auditors Regarding Related Parties	Word	Yes
PSD-CL-14.9: Letter from Component Auditor to Group Auditor on Results of Work and Findings When Responsibility is Assumed	Word	Yes
PSD-CX-0: Checklists and Practice Aids Instructions	Word	No
PSD-CX-0.1: Application of Practice Aids to Engagements	Word	No
PSD-CX-1.1: Engagement Acceptance and Continuance Form	Word	Yes
PSD-CX-1.1.1: Engagement Acceptance Form--Component Unit	Word	No
PSD-CX-1.1.2: Evaluating Potential Component Units and Reporting under GASBS No. 14, as Amended	Word	No
PSD-CX-1.2: Engagement Independence Compliance and Nonattest Services Documentation Form--GAAS Audits	Word	No
PSD-CX-1.3: Evaluating Independence--Yellow Book and GAAS Audits	Word	No
PSD-CX-1.4: Continuing Professional Education Documentation Form	Word	No
PSD-CX-1.5: Single Audit and Major Program Determination Worksheet	Excel	No
PSD-CX-1.6: Low-risk Federal Program Determination Worksheet	Word	No
PSD-CX-1.7: High-risk Federal Program Determination Worksheet	Word	No
PSD-CX-2.1: Materiality Worksheet for Planning Purposes	Excel	No
PSD-CX-2.2: Component Materiality Worksheet	Excel	No
PSD-CX-2.3: Planning Materiality--Federal Award Programs	Excel	No
PSD-CX-3.1: Understanding the Entity and Identifying Risks	Word	Yes
PSD-CX-3.2: Engagement Team Discussion	Word	No
PSD-CX-3.3: Fraud Risk Inquiries Form	Word	No

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PSD-CX-3.4: Audit Inquiries Summary Form	Word	No
PSD-CX-3.5: Documentation and Analysis of Group Components	Word	No
PSD-CX-4.1: Understanding the Design and Implementation of Internal Control	Word	Yes
PSD-CX-4.2: Financial Reporting System Documentation Form	Word	Yes
PSD-CX-4.2.1: Financial Reporting System Documentation Form--Financial Close and Reporting and Significant Transaction Classes	Word	Yes
PSD-CX-4.2.2: Financial Reporting System Documentation Form--IT Environment and General Computer Controls	Word	Yes
PSD-CX-4.3: Walkthrough Documentation Forms	Word	Yes
PSD-CX-4.3.1: Walkthrough Documentation Memo	Word	Yes
PSD-CX-4.3.2: Walkthrough Documentation Table	Word	Yes
PSD-CX-4.4: Internal Control System--Federal Award Programs	Word	No
PSD-CX-5: Activity and Entity-level Control Forms	Word	Yes
PSD-CX-5.1: Entity-level Control Form for Control Environment	Word	Yes
PSD-CX-5.2: Entity-level Control Form for Risk Assessment	Word	Yes
PSD-CX-5.3: Entity-level Control Form for Information and Communication	Word	Yes
PSD-CX-5.4: Entity-level Control Form for Monitoring	Word	Yes
PSD-CX-5.5: Entity-level Control Form for General Computer Controls	Word	Yes
PSD-CX-5.6: Control Activities Form for Financial Close and Reporting	Word	Yes
PSD-CX-5.7: Control Activities Form for Cash	Word	Yes
PSD-CX-5.8: Control Activities Form for Investments and Derivative Instruments	Word	Yes
PSD-CX-5.9: Control Activities Form for Revenues, Receivables, and Receipts	Word	Yes
PSD-CX-5.10: Control Activities Form for Expenditures (Expenses) for Goods and Services and Accounts Payable and Other Liabilities	Word	Yes
PSD-CX-5.11: Control Activities Form for Payroll and Related Liabilities	Word	Yes
PSD-CX-5.12: Control Activities Form for Inventories	Word	Yes
PSD-CX-5.13: Control Activities Form for Capital Assets and Expenditures	Word	Yes
PSD-CX-5.14: Control Activities Form for Debt and Debt Service Expenditures	Word	Yes
PSD-CX-5.15: Control Activities Form for Equity and Financial Statement Reconciliations	Word	Yes
PSD-CX-5.16: Control Activities Form for Self-insurance	Word	Yes
PSD-CX-5.17: Control Activities Form for Student Activity Funds	Word	Yes
PSD-CX-5.18: Control Activities Form for Grant and Similar Programs	Word	Yes
PSD-CX-6.1: Entity Risk Factors	Word	No
PSD-CX-6.2: Fraud Risk Factors	Word	No
PSD-CX-7.1: Risk Assessment Summary Form	Word	No
PSD-CX-7.2: Inherent Risk Assessment Form	Word	No
PSD-CX-7.3: Risk of Material Noncompliance Assessment Worksheet--Federal Award Programs	Word	No
PSD-CX-7.4: Inherent Risk of Noncompliance Assessment Form--Federal Award Programs	Word	No
PSD-CX-8.1: Planning Worksheet to Determine Extent of Substantive Procedures	Excel	No
PSD-CX-8.2: Sampling Planning and Evaluation Form--Substantive Procedures	Excel	No
PSD-CX-8.3: Sampling Worksheet for Testing Account Coding and Classifications	Word	No
PSD-CX-8.4: Planning Worksheet to Determine Extent of Substantive Procedures--Federal Award Programs	Excel	No
PSD-CX-8.5: Tests of Compliance--Sampling Planning and Evaluation Form for Federal Award Programs	Word	No
PSD-CX-9.1: Substantive Analytical Procedures Worksheet	Excel	No
PSD-CX-9.2: Ratio Analysis Worksheet	Excel	No
PSD-CX-10.1: Test of Controls Form	Word	No
PSD-CX-10.2: Tests of Controls--Sampling Planning and Evaluation Form	Excel	No
PSD-CX-10.3: Tests of Controls--Sampling Form for Federal Award Programs	Excel	No
PSD-CX-11.1: Confirmation Summary Form	Excel	No
PSD-CX-11.2: Accounts Receivable Statistics Form	Excel	Yes
PSD-CX-11.3: Data Extraction Software Analysis Documentation Form	Word	No

Template Name	Host	Shareable
PSD-CX-12.1: Closing Entry and Audit Adjustment Form	Excel	No
PSD-CX-12.2: Audit Difference Evaluation Form	Excel	No
PSD-CX-12.3: Noncompliance Evaluation Form--Federal Award Programs	Excel	No
PSD-CX-13.1: School District Disclosure Checklist	Word	Yes
PSD-CX-13.2: Disclosure Checklist for the Schedule of Expenditures of Federal Awards	Word	Yes
PSD-CX-14.1: Supervision, Review, and Approval Form	Word	No
PSD-CX-14.2: Audit Documentation Checklist	Word	No
PSD-CX-15.1: Control Deficiency Evaluation Worksheet	Word	No
PSD-CX-15.2: Control Deficiency Comment and Management Point Development Worksheet	Word	No
PSD-CX-15.3: Audit Finding Development Worksheet--Federal Award Programs	Word	No
PSD-CX-16.1: Going Concern Checklist	Word	No
PSD-CX-16.2: Significant Estimates Identification Checklist	Word	No
PSD-CX-16.3: Accounting and Engagement Issues	Word	No
PSD-CX-16.4: Audit Report Checklist	Word	No
PSD-CX-17.1: Client Billing Information	Word	No
PSD-CX-17.2: Engagement Status Report	Word	No
PSD-CX-17.3: Time Budget and Status Form	Excel	No
PSD-CX-17.4: Individual Time Summary	Excel	No
PSD-CX-17.5: Workpaper Index for a School District Audit	Word	No
PSD-AP-0: Audit Programs Instructions	Word	No
PSD-AP-1: Audit Program for General Planning Procedures	Word	No
PSD-AP-1A: Other General Planning Procedures	Word	No
PSD-AP-2: Audit Program for General Auditing and Completion Procedures	Word	No
PSD-AP-2A: Other General Auditing and Completion Procedures	Word	No
PSD-AP-3: Audit Program for Federal Award Programs--General Procedures	Word	No
PSD-AP-4: Audit Program for Minutes, Contracts, Ordinances, and Laws	Word	No
PSD-AP-5: Audit Program for Cash	Word	No
PSD-AP-6: Audit Program for Investments and Derivative Instruments	Word	No
PSD-AP-6A: Other Audit Procedures for Investments and Derivative Instruments	Word	No
PSD-AP-7: Audit Program for Revenue, Receivables, and Receipts	Word	No
PSD-AP-7A: Other Audit Procedures for Revenue, Receivables, and Receipts	Word	No
PSD-AP-8: Audit Program for Expenditures/Expenses for Goods and Services and Accounts Payable and Other Liabilities	Word	No
PSD-AP-8A: Other Audit Procedures for Expenditures/Expenses for Goods and Services and Accounts Payable and Other Liabilities	Word	No
PSD-AP-9: Audit Program for Payroll and Related Liabilities	Word	No
PSD-AP-9A: Other Audit Procedures for Payroll and Related Liabilities	Word	No
PSD-AP-10: Audit Program for Inventories	Word	No
PSD-AP-11: Audit Program for Capital Assets and Expenditures	Word	No
PSD-AP-11A: Other Audit Procedures for Capital Assets and Expenditures	Word	No
PSD-AP-12: Audit Program for Debt and Debt Service Expenditures	Word	No
PSD-AP-12A: Other Audit Procedures for Debt and Debt Service Expenditures	Word	No
PSD-AP-13: Audit Program for Equity and Financial Statement Reconciliations	Word	No
PSD-AP-14: Audit Program for Insurance and Self-insurance	Word	No
PSD-AP-14A: Other Audit Procedures for Insurance and Self-insurance	Word	No
PSD-AP-15: Audit Program for Student Activity Funds	Word	No
PSD-AP-16: Audit Program for State Compliance	Word	No
PSD-AP-17: Audit Program for Grant and Similar Programs	Word	No
PSD-AP-17A: Other Audit Procedures for Grant and Similar Programs	Word	No
PSD-AP-18: Audit Program for the Schedule of Expenditures of Federal Awards	Word	No
PSD-AP-19: Audit Program for Federal Award Programs Not Included in the Compliance Supplement	Word	No
PSD-AP-20: Audit Program--Compliance Requirements for Title I Grants to LEAs (CFDA 84.010)	Word	No

Template Name	Host	Shareable
PSD-AP-21: Audit Program--Compliance Requirements for Special Education Cluster Grants	Word	No
PSD-AP-22: Audit Program--Compliance Requirements for Improving Teacher Quality Grants (CFDA 84.367)	Word	No
PSD-AP-23: Audit Program--Compliance Requirements for Child Nutrition Cluster Grants	Word	No

Restaurants and Bars (9/16) (20160901) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 2A: S Corporation Eligibility	Word	No
APPENDIX 2C: UNICAP Indirect Cost Allocation Worksheet	Excel	No
APPENDIX 3A: Restaurant Operations Review Form--Management Information System	Word	No
APPENDIX 3B: Accounting System Matrix	Word	No
APPENDIX 3C: Management Information Report Summary	Word	No
APPENDIX 3E-1: Weekly Profit and Loss Report--Basic Format	Excel	No
APPENDIX 3E-2: Weekly Profit and Loss Report--Advanced Format	Excel	No
APPENDIX 3E-3: Weekly Profit and Loss Report--Detailed Format	Excel	No
APPENDIX 4A: Restaurant Operations Review Form Revenue Cycle	Word	No
APPENDIX 4B: Guest Check Control Form	Excel	No
APPENDIX 4C: Surprise Cash Count Form	Excel	No
APPENDIX 4D: Deposit Tracking Form	Word	No
APPENDIX 4E-1: Basic Daily Cash Report	Excel	No
APPENDIX 4E-2: Basic Daily Cash Report--Weekly Format	Excel	No
APPENDIX 4E-3: Advanced/Detailed Daily Cash Report	Excel	No
APPENDIX 4E-4: Advanced/Detailed Daily Cash Report--Weekly Format	Excel	No
APPENDIX 4F: Credit Card Reconciliation Form	Excel	No
APPENDIX 4G: Checklist for Credit Card Processors	Word	No
APPENDIX 5A: Restaurant Operations Review Form--Portion Costs and Controls	Word	No
APPENDIX 5C: Menu Item Costing Form	Excel	No
APPENDIX 5D: Liquor Cost Percentage Form	Excel	No
APPENDIX 5E: Pure Liquor Cost Analysis by Individual Drink	Excel	No
APPENDIX 5F: Bartender Test	Word	No
APPENDIX 6A: Restaurant Operations Review Form--Menu Selection, Pricing, and Evaluation	Word	No
APPENDIX 6B: Operating Results Projection Form	Excel	No
APPENDIX 6C: Prime Cost Method Pricing Worksheet	Excel	No
APPENDIX 6D: Multiple of Food Costs Method Pricing Worksheet	Excel	No
APPENDIX 6E: Menu Evaluation Form	Excel	No
APPENDIX 6F: Meal Count Form	Excel	No
APPENDIX 7A: Restaurant Operations Review Form--Purchasing and Inventories	Word	No
APPENDIX 7B: Par Level Worksheet	Excel	No
APPENDIX 7C: Competitive Bid Record Sheet	Word	No
APPENDIX 7D-1: Purchase Recap Form--Basic	Excel	No
APPENDIX 7D-2: Purchase Recap Form--Advanced/Detailed	Excel	No
APPENDIX 7E-1: Physical Inventory Count Form	Excel	No
APPENDIX 7E-2: Physical Inventory Count Form--Continuation Sheet	Excel	No
APPENDIX 7F-1: Par Level Liquor Inventory Record Form	Word	No
APPENDIX 7F-2: Par Level Liquor Inventory Record Form--Continuation Sheet	Word	No
APPENDIX 7G: Liquor Sales Potential Form	Excel	No
APPENDIX 7H: Daily Inventory and Sales Sheet	Excel	No
APPENDIX 8A: Restaurant Operations Review Form--Personnel-related Areas	Word	No
APPENDIX 8B: Labor Staffing Chart	Word	No

Template Name	Host	Shareable
APPENDIX 8C: Weekly Staff Scheduling Form	Excel	No
APPENDIX 8D-1: Employee Weekly Time Sheet	Word	No
APPENDIX 8D-2: Employee Daily Sign-in Sheet	Word	No
APPENDIX 8F: Employee Orientation Program Checklist	Word	No
APPENDIX 9A: Restaurant Operations Review Form--Tip Reporting and Allocation	Word	No
APPENDIX 9E-1: Calculation of Reported Tip Shortfall	Excel	No
APPENDIX 9E-2: Hours Worked Method	Excel	No
APPENDIX 9E-3: Gross Receipts Method	Excel	No
APPENDIX 9E-4: Allocation of Shortfall	Excel	No
APPENDIX 10A: Preliminary Restaurant Assessment Form	Word	No
APPENDIX 10B: Promotion Evaluation Form	Excel	No
APPENDIX 10C-2: Weekly Analysis Ratio Worksheet	Word	No
APPENDIX 10C-3: Monthly Analysis Ratio Worksheet	Word	No
APPENDIX 11A: Restaurant Start-up Checklist	Word	No
APPENDIX 11B: Franchise Evaluation Checklist	Word	No
APPENDIX 12B: Disclosure Checklist for Income Tax Basis Financial Statements	Word	No
APPENDIX 13A: Equipment/Software Feature Comparison Form	Word	No
APPENDIX 13B: Vendor Reference Interview Form	Word	No
APPENDIX 14A: Sample Consulting Engagement Letter Operational Review Engagement	Word	Yes
APPENDIX 14D-1: FAST STATS Worksheet for a Fast Food Restaurant	Excel	No
APPENDIX 14D-2: FAST STATS Worksheet for a Full Service Restaurant	Excel	No
APPENDIX 14D-3: FAST STATS Worksheet for a Club	Excel	No
APPENDIX 14D-4: FAST STATS Worksheet for a Mexican Restaurant	Excel	No
APPENDIX 14D-5: FAST STATS Worksheet for a Small Owner-operated Pizza Restaurant	Excel	No
APPENDIX 14F: Restaurant Operations Analysis Checklist	Word	No
APPENDIX 14G: Full Service Dinner House Quick Check	Excel	No
APPENDIX 15B: Proof of Cash Worksheet	Excel	No
APPENDIX 16A: Engagement Acceptance and Continuance Form	Word	No
APPENDIX 16B: Checklist for a Step-down Engagement (Audit to Review, Compilation/Review to Compilation, or Preparation/Compilation to Preparation)	Word	No
APPENDIX 16C: Illustrative Engagement Letter--Compilation, Bookkeeping, and Preparation Services of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 16D: Illustrative Engagement Letter--Review and Preparation Services of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 16E: Client Information Form	Word	No
APPENDIX 16F: Compilation Procedures, Review, and Approval Form--Special Purpose Framework Financial Statements	Word	No
APPENDIX 16G: Compilation Reporting Checklist	Word	No
APPENDIX 16H: Review Procedures, Review, and Approval Form--Special Purpose Framework Financial Statements	Word	No
APPENDIX 16I: Trial Balance Preparation Checklist	Word	No
APPENDIX 16J: Inquiry and Analytical Procedures Program--Special Purpose Framework Financial Statements	Word	No
APPENDIX 16K: Review Reporting Checklist--Special Purpose Framework Financial Statements	Word	No
APPENDIX 16L: Illustrative Representation Letter--Review of Special Purpose Framework Financial Statements	Word	Yes
APPENDIX 16M: Routing Instructions for Processing Financial Statements	Word	No
APPENDIX 16N: Accounting and Engagement Issues	Word	No
APPENDIX 16O-1: Compilation--Standard Report on Special Purpose Framework Financial Statements	Word	No
APPENDIX 16O-2: Compilation--Comparative Annual Special Purpose Framework Financial Statements	Word	No
APPENDIX 16O-3: Compilation--Special Purpose Framework Financial Statements, Lack of	Word	No

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Independence		
APPENDIX 16O-4: Compilation--Comparative Interim Special Purpose Framework Financial Statements	Word	No
APPENDIX 16O-5: Compilation--Comparative Interim Special Purpose Framework Financial Statements, Substantially all Disclosures Omitted	Word	No
APPENDIX 16P-1: Review--Standard Report on Special Purpose Framework Financial Statements	Word	No
APPENDIX 16P-2: Review--Comparative Annual Special Purpose Framework Financial Statements	Word	No
APPENDIX 16P-3: Review--Comparative Interim Special Purpose Framework Financial Statements	Word	No
APPENDIX 16Q: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
APPENDIX 16R: SMART Analytical Procedures Documentation Form	Excel	No

Small Business Consulting Engagements (2/17) (20170201) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 1F: Checklist for Developing a Marketing Plan for a Small Business Consulting Practice	Word	No
APPENDIX 1G: Referral Thank You Letter Drafting Form	Word	Yes
APPENDIX 1H: Seminar Planning Checklist	Word	No
APPENDIX 1I: Webinar Planning Checklist	Word	No
APPENDIX 1J: New Client Lead Information Sheet	Word	No
APPENDIX 1K: Market Perception Questionnaire	Word	No
APPENDIX 1L: Marketing Budget Development Worksheet	Excel	No
APPENDIX 2B: Engagement Independence Compliance and Nonattest Services Form	Word	No
APPENDIX 7A: Small Business Consulting Questionnaire	Word	No
APPENDIX 7B: Engagement Plan and Budget Form--Small Business Consulting	Excel	No
APPENDIX 7C: Engagement Acceptance Form--Small Business Consulting	Word	No
APPENDIX 7D: Additional Information That Can Be Useful in Preparing a Proposal	Word	No
APPENDIX 7E: Industry and Company Background Information Form--Small Business Consulting	Word	No
APPENDIX 7F: Engagement Time Control Form--Small Business Consulting	Excel	No
APPENDIX 7G: Engagement Progress Report--Small Business Consulting	Word	No
APPENDIX 7H: Workpaper Index Checklist--Small Business Consulting	Word	No
APPENDIX 7I: Engagement Review Checklist--Small Business Consulting	Word	No
APPENDIX 7J: Report Instruction Sheet--Small Business Consulting	Word	No
APPENDIX 7K: Engagement Follow-up Form--Small Business Consulting	Word	No
APPENDIX 7L: Engagement Digest for Retrieval--Small Business Consulting	Word	No
APPENDIX 8A: Sample Business Planning Engagement Letter	Word	Yes
APPENDIX 8B: Procedures and Reporting Checklist--Business Planning for an Existing Company	Word	No
APPENDIX 8C: Data Collection Checklist for Business Plans	Word	Yes
APPENDIX 8D: Sample Representation Letter for a Business Planning Engagement	Word	Yes
APPENDIX 8E: Transmittal Letter--Business Plan for Accountants' Reports Included in Transmittal Letter	Word	Yes
APPENDIX 8F: Closing Letter for a Business Plan Engagement	Word	Yes
APPENDIX 8I: Company Asset Listing	Word	Yes
APPENDIX 8J: Business Continuity Questionnaire	Word	Yes
APPENDIX 9A: Sample Financing Services Engagement Letter	Word	Yes
APPENDIX 9B: Procedures and Reporting Checklist--Financing Services	Word	No

Template Name	Host	Shareable
APPENDIX 9C: Data Collection Checklist for Financing Services	Word	Yes
APPENDIX 9D: Financial Ratio Worksheet	Excel	Yes
APPENDIX 9E: Checklist of Contents for a Financing Proposal	Word	No
APPENDIX 9F: Sample Representation Letter for a Financing Services Engagement	Word	Yes
APPENDIX 9G: Transmittal Letter for a Financing Proposal--Accountants' Reports Included in Transmittal Letter	Word	Yes
APPENDIX 10A-1: Sample Engagement Letter Drafting Form--Business Valuation	Word	Yes
APPENDIX 10A-2: Procedures and Reporting Checklist--Business Valuation	Word	No
APPENDIX 10A-3: Documentary Evidence Listing	Word	No
APPENDIX 11D: Debtor Preliminary Survey Form--Troubled Business or Bankruptcy Engagement	Word	No
APPENDIX 11F: Procedures and Reporting Checklist--Services for Financially Troubled Businesses	Word	No
APPENDIX 11G: Illustrative Engagement Letter for an Informal Workout Plan	Word	Yes
APPENDIX 12C: Sample Proposal Letter	Word	Yes
APPENDIX 12D: Sample Engagement Letter--Comprehensive Installation Engagement	Word	Yes
APPENDIX 12E: Needs Analysis Work Plan	Word	No
APPENDIX 12F: LAN Needs Analysis Worksheet	Word	No
APPENDIX 12G: Hardware Specification Checklist	Word	No
APPENDIX 12H: Software Vendor Evaluation Form	Word	No
APPENDIX 12I: Software Vendor Reference Interview Form	Word	No
APPENDIX 12J: Sample Conclusion Letter	Word	Yes
APPENDIX 12K: Client Satisfaction Rating Form	Word	Yes
APPENDIX 12L: Client Service Checklist--Systems Controls	Word	Yes
APPENDIX 13A: Engagement Letter for Litigation Services--Drafting Form	Word	Yes
APPENDIX 13B: Document Request Letter Drafting Form	Word	Yes
APPENDIX 13C: Relationship Conflict of Interest Search Form	Word	Yes
APPENDIX 13D: Litigation Services Report Checklist	Word	No
APPENDIX 13E: Litigation Services Report Drafting Form	Word	Yes
APPENDIX 14A: Sample Franchise Evaluation Engagement Letter	Word	Yes
APPENDIX 14B-1: Franchise Evaluation Checklist	Word	No
APPENDIX 14B-2: Franchisee (Client) Self-evaluation Checklist	Word	No
APPENDIX 14C: Sample Business Start-up Engagement Letter	Word	Yes
APPENDIX 14D: Procedures and Reporting Checklist--Business Start-up Engagement	Word	No
APPENDIX 15A: Sample Cash Management Engagement Letter	Word	Yes
APPENDIX 15B: Procedures and Reporting Checklist Cash Management Services	Word	No
APPENDIX 15C: Data Gathering and Diagnostic Checklist Cash Management Services	Word	No
APPENDIX 15D: Sample Representation Letter Cash Management Services	Word	Yes
APPENDIX 15E: Transmittal Letter--Cash Management Engagement--Accountant's Reports Included in Transmittal Letter	Word	Yes
APPENDIX 15F: Volume and Velocity Analysis Cash Management Services	Excel	Yes
APPENDIX 16A: Lease/Buy Data Collection Checklist	Word	No
APPENDIX 16B: Lease/Buy Cost Comparison Worksheets	Excel	No
APPENDIX 16C: Sample Report Letter--Lease/Buy Analysis	Word	Yes
APPENDIX 17A: Client Initial Interview Questionnaire for Fraud Detection Engagements	Word	No
APPENDIX 17B-1: General Procedures Program for Fraud Detection Engagements	Word	No
APPENDIX 17B-2a: Fraud Detection Program for Cash	Word	No
APPENDIX 17B-2b: Fraud Detection Program for Receivables	Word	No
APPENDIX 17B-2c: Fraud Detection Program for Investments	Word	No
APPENDIX 17B-2d: Fraud Detection Program for Inventory	Word	No
APPENDIX 17B-2e: Fraud Detection Program for Fixed Assets (Property and Equipment)	Word	No
APPENDIX 17B-2f: Fraud Detection Program for Payables and Disbursements	Word	No
APPENDIX 17B-2g: Fraud Detection Program for Payroll and Employee Reimbursements	Word	No
APPENDIX 17C: Documentary Evidence Listing--Misappropriation of Assets	Word	No

Template Name	Host	Shareable
APPENDIX 17E-1: Standard Form to Confirm Account Balance Information with Financial Institutions	Word	Yes
APPENDIX 17E-2: Request for Subsequent Bank Statements	Word	Yes
APPENDIX 17E-3: Proof of Cash Worksheet	Excel	Yes
APPENDIX 17F: Positive Accounts Receivable Confirmation Request--Itemized Statement Enclosed	Word	Yes
APPENDIX 17G: Receipt for Cash Counted by Consultant	Excel	No
APPENDIX 17H: Engagement Letter Drafting Form--Fraud Detection	Word	Yes
APPENDIX 17I: Engagement Letter Addendum Drafting Form	Word	Yes
APPENDIX 17L: Procedures and Reporting Checklist Recommendations to Improve Internal Control	Word	No
APPENDIX 17M: Risk Identification Form	Word	No
APPENDIX 17N-1: Risk and Controls Matrix (Detail by Key Risk)	Word	No
APPENDIX 17N-2: Risk and Controls Matrix (Summary by Financial Statement Component)	Word	Yes
APPENDIX 17O-1: Control Activities Form for Cash (Balances, Receipts, and Disbursements)	Word	Yes
APPENDIX 17O-2: Control Activities Form for Accounts Receivable (and Sales)	Word	Yes
APPENDIX 17O-3: Control Activities Form for Inventory (and Cost of Sales)	Word	Yes
APPENDIX 17O-4: Control Activities Form for Property	Word	Yes
APPENDIX 17O-5: Control Activities Form for Investments and Derivatives	Word	Yes
APPENDIX 17O-6: Control Activities Form for Prepaids, Deferred Charges, Intangibles and Other Assets	Word	Yes
APPENDIX 17O-7: Control Activities Form for Accounts Payable and Other Liabilities (and Purchases)	Word	Yes
APPENDIX 17O-8: Control Activities Form for Payroll, Employee Benefits, and Related Liabilities	Word	Yes
APPENDIX 17O-9: Control Activities Form for Notes Payable and Long-term Debt	Word	Yes
APPENDIX 17O-10: Control Activities Form for Income Taxes	Word	Yes
APPENDIX 17O-11: Control Activities Form for Equity	Word	Yes
APPENDIX 17P: Information Technology Controls Questionnaire--Activity-oriented Approach	Word	Yes
APPENDIX 17Q: Engagement Letter Drafting Form--Improving Internal Controls	Word	Yes
APPENDIX 18A: ISO 9000 (ANSI/ISO/ASQ Q9001-2008) Compliance Questionnaire	Word	Yes

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Template Name	Host	Shareable
T2S-E101: Electing S Corporation Status	Word	No
T2S-E102: Extending the Time to Submit Omitted Shareholder's Consent to S Election	Word	No
T2S-E103: Extending the Time to Obtain Shareholder's Consent to S Election	Word	No
T2S-E104: Obtaining IRS Waiver of the Effects of an Invalid or Late S Election	Word	No
T2S-E105: Reelecting S Status within Five Years of Terminating an S Election	Word	No
T2S-E106: Qualified Subchapter S Trust (QSST) Treated as a Permitted Shareholder	Word	No
T2S-E107: Refusing to Consent to a Qualified Subchapter S Trust (QSST) Election	Word	No
T2S-E108: Revoking a Qualified Subchapter S Trust (QSST) Election	Word	No
T2S-E109: Electing Small Business Trust (ESBT) Treated as a Permitted Shareholder	Word	No
T2S-E110: Treating a Subsidiary as a Qualified Subchapter S Subsidiary (QSub)	Word	No
T2S-E111: Obtaining IRS Waiver of Effects for Late Shareholder Consents in Community Property States	Word	No
T2S-E201: Transferor's and Transferee's Disclosure Statements in a Tax-free Incorporation	Word	No
T2S-E202: Deducting and Amortizing Organizational Expenditures	Word	No
T2S-E203: Deducting and Amortizing Start-up Expenditures	Word	No
T2S-E204: Electing to Capitalize Start-up Expenses	Word	No
T2S-E205: Electing to Capitalize Organizational Expenditures	Word	No

Template Name	Host	Shareable
T2S-E301: Receipt of Restricted Property Treated as Current Compensation	Word	No
T2S-E401: Electing the Alternative Minimum Tax (AMT) Depreciation Method for Regular Tax	Word	No
T2S-E402: Adopting the Alternative Depreciation System (ADS) for Regular Tax	Word	No
T2S-E403: Electing Out of MACRS Depreciation	Word	No
T2S-E404: Using Straight-line in Lieu of MACRS Depreciation	Word	No
T2S-E501: Reducing Basis by Items of Loss or Deduction before Nondeductible Expenses and Certain Oil and Gas Depletion	Word	No
T2S-E601: Electing to Bypass AAA	Word	No
T2S-E602: Forgoing Previously Taxed Income	Word	No
T2S-E603: Distributing a Deemed Dividend	Word	No
T2S-E604: Treating Distributions as Dividends during the Post-termination Transition Period	Word	No
T2S-E701: Section 59(e) Optional Amortization for Certain AMT Preferences	Word	No
T2S-E801: Combining Activities for Passive Loss Rules	Word	No
T2S-E802: Electing to Adjust Basis for Unused Passive Activity Credits	Word	No
T2S-E803: Electing Out of the Self-charged Interest Rules	Word	No
T2S-E804: Treating All Interests in Rental Real Estate Activities as a Single Activity	Word	No
T2S-E901: Applying Specific Accounting Rules upon Termination of a Shareholder's Entire Interest	Word	No
T2S-E902: Applying Specific Accounting Rules upon a Qualifying Stock Disposition	Word	No
T2S-E1001: Revoking the S Election	Word	No
T2S-E1002: Notifying the IRS of Termination of S Status	Word	No
T2S-E1003: Election to Determine Short-period Income Based on Specific Accounting	Word	No
T2S-E1004: Statement of Revocation of QSub Election	Word	No
T2S-E1005: Notification of Termination of QSub Status	Word	No
T2S-E1101: Adopting the Recurring Item Method for Certain Expenses	Word	No
T2S-E1102: Ratable Accrual of Real Property Taxes	Word	No
T2S-E1103: Deferring Gain from Involuntary Conversions	Word	No
T2S-E1104: Deducting Disaster Losses in Previous Tax Year	Word	No
T2S-C101: Form 1120S Overall Due Diligence Review Checklist	Word	No
T2S-C102: Long-form 1120S Preparation Checklist	Word	No
T2S-C103: Short-form 1120S Preparation Checklist	Word	No
T2S-C104: Initial Year Checklist--Form 1120S	Word	No
T2S-C105: Final Year Checklist--Form 1120S	Word	No
T2S-C106: Avoiding a Section 6694 Return Preparer Penalty	Word	No
T2S-C107: Checklist for Preparing Forms 8275 and 8275-R	Word	No
T2S-C201: Eligibility to Elect S Status	Word	No
T2S-C202: Straight Debt Safe Harbor Requirements (Shareholder Debt and the Single-class-of-stock Rule)	Word	No
T2S-C203: Structuring Debt Securities to Be Valid Indebtedness	Word	No
T2S-C204: Checklist for Electing S Status	Word	No
T2S-C301: Factors in Establishing a Profit Motive (Not an all-inclusive list)	Word	Yes
T2S-C302: Factors Indicating Employee-shareholder Reasonable Compensation	Word	Yes
T2S-C303: Installment Sale Checklist for Form 1120S	Word	Yes
T2S-C401: Domestic Production Activities Deduction	Word	No
T2S-W101: Computing Recognized Gain and Distributee Shareholder Basis in a Partially Taxable Incorporation	Excel	No
T2S-W201: Gain on Repossession of Real Property and Basis of Repossessed Real Property	Excel	No
T2S-W202: Gain on Like-kind Exchanges and Basis of Property Received	Excel	No
T2S-W203: Interest Expense Allocation Schedule	Word	No
T2S-W204: Documentation of Below-market Loan	Word	No
T2S-W205: Tracking M-1 Adjustments (Book-tax Differences)	Word	No
T2S-W301: Section 179 Taxable Income Limitation	Word	No
T2S-W302: Section 179 Carryover Schedule	Word	No
T2S-W303: Depreciation Schedule	Word	No

Template Name	Host	Shareable
T2S-W304: Statutory Depletion Carryover Schedule	Word	No
T2S-W305: Oil and Gas Depletion Schedule	Excel	No
T2S-W306: Cost Depletion Schedule	Excel	No
T2S-W401: Built-in Gains Worksheet (For 2015 Tax Year)	Excel	No
T2S-W402: Computing the Tax on Excess Net Passive Income	Excel	No
T2S-W403: Computing the Tax for Short-period C Return	Word	No
T2S-W404: Computing the Section 444 Required Payment	Excel	No
T2S-W501: Calculation of Basis in Stock and Debt	Excel	No
T2S-W502: Calculations of Stock Basis, AAA, OAA, PTI, Retained Earnings, and AE&P	Excel	No
T2S-W504: Accrual to Cash Worksheet for Form 1120S	Word	No
T2S-W505: Cash to Accrual Worksheet for Form 1120S	Word	No
T2S-W506: Components of Suspended Loss Carryover	Word	No
T2S-R101: Engagement Letter for S Corporation Return	Word	No
T2S-R102: Transmittal Letter for S Corporation Return (No State Returns Included)	Word	No
T2S-R103: Transmittal Letter for S Corporation Return (State Returns Included)	Word	No
T2S-R104: Transmittal Letter for Schedule K-1	Word	No
T2S-R105: Filing Instructions for S Corporation Return	Word	No
T2S-R106: Transmittal Letter for S Corporation Tax Organizer (Form 1120S)	Word	No
T2S-R107: S Corporation Tax Organizer (Form 1120S)	Word	No
T2S-R108: Short Form Tax Organizer	Word	No
T2S-R109: Eligibility for Section 1244 Ordinary Loss Treatment	Word	No
T2S-R110: Corporate Records Supporting Section 1244 Ordinary Loss Treatment	Word	No
T2S-R111: Record of Transfers of S Corporation Stock	Word	No
T2S-R301: Client Data Sheet	Word	No
T2S-R302: New Tax Client Acceptance Form	Word	No
T2S-R303: Tax Client Evaluation (Continuance) Form	Word	No
T2S-R304: Tax Return Fee Estimate Worksheet	Word	No
T2S-R305: Tax Return Routing Schedule	Word	No
T2S-R306: Reviewer Notes/Disposition	Word	No
T2S-R307: Interim Tax File Review	Word	No
T2S-R308: Client Thank You Letter	Word	No
T2S-R401: Tax Research Request Form	Word	No
T2S-R402: Tax Research Documentation Form	Word	No

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Template Name	Host	Shareable
T41-E101: Accelerating Trust or Estate Charitable Contributions	Word	No
T41-E102: Waiver of Right to Deduct Administration Expenses or Casualty/Theft Losses on Form 706	Word	No
T41-E103: Disclosure Statement Regarding Estate Administration Expenses or Casualty/Theft Losses Claimed on Both Form 706 and Form 1041	Word	No
T41-E104: Recognizing Gain on Property Distributions	Word	No
T41-E105: Allocating Estimated Tax Payments to Trust or Estate Beneficiaries	Word	No
T41-E106: Treating Distributions Made within the First 65 Days of a Year as Made in the Prior Year	Word	No
T41-E107: Special Income Tax Treatment for Qualified Funeral Trusts	Word	No
T41-E201: Electing the Alternative Minimum Tax (AMT) Depreciation Method for Regular Tax	Word	No
T41-E202: Using Straight-line in Lieu of MACRS Depreciation	Word	No
T41-E203: Electing out of MACRS Depreciation	Word	No
T41-E204: Adopting the Alternative Depreciation System (ADS) for Regular Tax	Word	No

Template Name	Host	Shareable
T41-E205: Electing out of Bonus Depreciation	Word	No
T41-E206: Bond Premium Amortization	Word	No
T41-E207: Bond Market Discount Accrued Using the "Constant Interest Rate" Method	Word	No
T41-E208: Including Accrued Bond Market Discount in Current Income	Word	No
T41-E209: Accruing Interest on U.S. Savings Bonds	Word	No
T41-E210: Accruing Interest on U.S. Savings Bonds upon Owner's Death	Word	No
T41-E211: Revoking Income Accrual Election on U.S. Savings Bonds	Word	No
T41-E301: Forgoing the NOL Carryback Period	Word	No
T41-E302: Qualified Subchapter S Trust (QSST) Treated as a Permitted Shareholder	Word	No
T41-E303: Refusing to Consent to a Qualified Subchapter S Trust (QSST) Election	Word	No
T41-E304: Revoking a Qualified Subchapter S Trust (QSST) Election	Word	No
T41-E305: Reducing Basis by Items of Loss or Deduction before Nondeductible Expenses and Certain Oil and Gas Depletion	Word	No
T41-E306: Valuing Charitable Contributions of Certain Property Interests Using a Preceding Month's Section 7520 Rate	Word	No
T41-E307: Including Net Capital Gain and Qualified Dividend Income in Investment Income	Word	No
T41-E308: Electing Small Business Trust (ESBT) Treated as a Permitted Shareholder	Word	No
T41-E309: Converting a QSST to an ESBT	Word	No
T41-E310: Converting an ESBT to a QSST	Word	No
T41-E311: Adjusting the Basis of Distributed Partnership Assets	Word	No
T41-E312: Combining Activities for Passive Loss Rules	Word	No
T41-C101: Checklist for Due Diligence Review of Form 1041	Word	No
T41-C102: Form 1041 Preparation Checklist	Word	No
T41-C103: Schedule K-1 (Form 1041) Preparation Checklist	Word	No
T41-C104: Form 5227 Preparation Checklist	Word	No
T41-C105: Form 1041-A Preparation Checklist	Word	No
T41-C106: Final Form 1041 Planning Checklist	Word	No
T41-C107: Avoiding a Section 6694 Return Preparer Penalty	Word	No
T41-C201: Classification of an Entity as a Liquidating Trustâ€”Non-Chapter 11 Bankruptcy Plans	Word	No
T41-C202: Classification of an Entity as a Liquidating Trustâ€”Bankruptcy Plans under Chapter 11	Word	No
T41-W101: Income Allocation Worksheet	Excel	No
T41-W102: Statement of Income, Deductions, and Credits Attributed to Grantor	Word	No
T41-W103: Undistributed Net Income Carryover	Excel	No
T41-W104: Minimum Tax Credit (MTC) Carryover Schedule	Word	No
T41-W105: Mutual Fund Share Basis Worksheet	Excel	No
T41-W106: Investment Interest Expense Carryover	Word	No
T41-W107: Recapture of Net Section 1231 Losses	Excel	No
T41-W201: Cost Depletion Schedule	Excel	No
T41-W202: Oil and Gas Depletion Schedule	Excel	No
T41-W203: Statutory Depletion Carryover Schedule	Word	No
T41-W301: Computation of NOL for 2015	Excel	No
T41-W302: Utilization of NOL Carryforward or Carryback	Excel	No
T41-W401: Estate Tax Calculation Worksheet	Word	No
T41-W402: Deduction for Estate Tax Paid	Word	No
T41-R101: Fiduciary Tax Organizer (Form 1041)â€”Initial Year as Client	Word	Yes
T41-R102: Fiduciary Tax Organizer (Form 1041)â€”Subsequent Year as Client	Word	Yes
T41-R103: Summary of Trust Instrument	Word	Yes
T41-R104: Summary of Decedent's Will	Word	Yes
T41-R105: Sample Client Letter Explaining the Mandatory E-Filing Requirements	Word	Yes
T41-R106: Request to File a Paper Return	Word	Yes
T41-R201: Sample Engagement Letter for Fiduciary Income Tax Returns	Word	No
T41-R301: Transmittal Letter for Fiduciary Tax Organizer and Engagement Letter (Form	Word	No

Template Name	Host	Shareable
1041)		
T41-R302: Transmittal Letter for Form 1041 (Filed by Paper) with ES Vouchers	Word	No
T41-R303: Transmittal Letter for Form 1041 (Filed by Paper) without ES Vouchers	Word	No
T41-R304: Transmittal Letter for Grantor Trust Filing Form 1041 (by Paper)	Word	No
T41-R305: Transmittal Letter for Schedule K-1	Word	No
T41-R306: Transmittal Letter for Form 1041 Filed Electronically Using Form 8879-F	Word	No
T41-R307: Transmittal Letter for Form 1041 Filed Electronically Using Form 8453-F	Word	No
T41-R401: Filing Instructions for Form 1041 Return (When Filing by Paper)	Word	No
T41-R402: Filing Instructions for State Fiduciary Income Tax Return (When Filing by Paper)	Word	No
T41-R403: Filing Instructions for Fiduciary Estimated Tax Payments	Word	No

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Template Name	Host	Shareable
T65-E101: Deducting and Amortizing Partnership Organizational Expenditures	Word	No
T65-E102: Electing to Capitalize Partnership Organizational Expenses	Word	No
T65-E103: Deducting and Amortizing Start-up Expenditures	Word	No
T65-E104: Electing to Capitalize Start-up Expenses	Word	No
T65-E105: Selecting a Tax Year Other Than a Required Tax Year	Word	No
T65-E201: Electing to Be Excluded from the Partnership Rules ("Electing Out" of Subchapter K)	Word	No
T65-E202: Making the Section 754 Optional Basis Adjustment Election	Word	No
T65-E203: Adjusting the Basis of Distributed Partnership Assets	Word	No
T65-E204: Prorating Basis Recovery upon Liquidation of a Partnership Interest	Word	No
T65-E205: Statement Regarding Basis Adjustment Due to Section 754 Election	Word	No
T65-E206: Electing the TEFRA Consolidated Audit Rules for Small Partnerships	Word	No
T65-E207: Election to Be Treated as an Electing Investment Partnership (EIP) under IRC Sec. 743(e)	Word	No
T65-E208: Electing to Be an Electing Large Partnership	Word	No
T65-E209: Spousal Joint Venture Election Out of Partnership Treatment	Word	No
T65-E210: Consent to Electronic Delivery of Schedule K-1	Word	No
T65-E301: Expensing Depreciable Property (Section 179)	Word	No
T65-E302: Electing the Alternative Minimum Tax (AMT) Depreciation Method for Regular Tax	Word	No
T65-E303: Adopting the Alternative Depreciation System (ADS) for Regular Tax	Word	No
T65-E304: Electing out of MACRS Depreciation	Word	No
T65-E305: Using Straight-line in Lieu of MACRS Depreciation	Word	No
T65-E306: Electing out of Bonus Depreciation	Word	No
T65-E307: Electing Not to Apply Regulations for MACRS Property Involved in a Like-kind Exchange	Word	No
T65-E401: Electing Out of the Self-charged Interest Rules	Word	No
T65-E501: Interest Expense Traced under the 30-day Rule	Word	No
T65-E502: Allocating Interest Expense Incurred to Finance Distributions	Word	No
T65-E601: Ratable Accrual of Real Property Taxes	Word	No
T65-E602: Electing to Capitalize Carrying Charges	Word	No
T65-E701: Deducting Intangible Drilling Costs	Word	No
T65-E702: Deducting Intangible Drilling Costs on Nonproductive Wells	Word	No
T65-E703: Treating Operating Interests in Oil, Gas, and Geothermal Deposits as Separate Properties	Word	No
T65-E704: Deducting Mining Exploration Expenditures	Word	No
T65-E705: Recapturing Mining Exploration Expenditures	Word	No
T65-E706: Deferring Mining Development Expenditures	Word	No
T65-E707: Amortizing Mining Exploration Expenditures over 10 Years	Word	No

Template Name	Host	Shareable
T65-E708: Amortizing Mining Development Expenditures over 10 Years	Word	No
T65-E801: Deducting Research and Experimental Expenditures	Word	No
T65-E802: Amortizing Research and Experimental Expenditures over 10 Years	Word	No
T65-E803: Capitalizing and Amortizing Research and Experimental Expenditures	Word	No
T65-E804: Section 59(e) Optional Amortization for Certain AMT Preferences	Word	No
T65-E805: To Request Extension of Time for Making an Election (Reg. 301.9100 Relief)	Word	No
T65-E806: Reporting Original Issue Discount (OID) Using the Cash Method	Word	No
T65-E807: Adopting the Recurring Item Method for Certain Expenses	Word	No
T65-E808: Reducing Depreciable Asset Basis First for Excluded Debt Discharge Income	Word	No
T65-E809: Excluding Discharge of Indebtedness Income with Respect to Qualified Real Property Business Indebtedness	Word	No
T65-E810: Consent to Treating a Partnership Interest as Depreciable Property	Word	No
T65-E811: Treating Real Property Held as Inventory as Depreciable Property	Word	No
T65-E812: Requesting a Change in Accounting Method	Word	No
T65-E813: Taking a Section 481(a) Adjustment into Income in One Year	Word	No
T65-E814: Amortizing Intangibles Subject to the Anti-churning Rules	Word	No
T65-E815: Qualified Small Business Stock (QSBS) Capital Gain Rollover	Word	No
T65-E816: Electing out of Credit for Social Security Taxes Paid on Employee Tips	Word	No
T65-E817: Deferring Income on Livestock Sold because of Drought, Floods, or Other Weather-related Conditions	Word	No
T65-E818: Deferring Gain from Involuntary Conversions	Word	No
T65-E819: Deducting Disaster Losses in Previous Tax Year	Word	No
T65-C101: Form 1065 Overall Due Diligence Review Checklist	Word	No
T65-C102: Long-form 1065 Preparation Checklist	Word	No
T65-C103: Short-form 1065 Preparation Checklist	Word	No
T65-C104: Initial Year Checklist--Form 1065	Word	No
T65-C105: Final Year Checklist--Form 1065	Word	No
T65-C106: Installment Sale Checklist for Form 1065	Word	No
T65-C107: Checklist for Preparing Forms 8275 (Disclosure Statement) and 8275-R (Regulation Disclosure Statement)	Word	No
T65-C108: Avoiding a Section 6694 Return Preparer Penalty	Word	No
T65-C201: Checklist to Determine Permissible Year-ends for a Newly Formed (First-year) Partnership	Word	No
T65-C202: Checklist to Determine if Existing Partnership Can Change (or Retain) Its Year-end	Word	No
T65-C203: Checklist for Property Contributions to Partnerships	Word	No
T65-C204: Partnership Termination Checklist	Word	No
T65-C205: Domestic Production Activities Deduction	Word	No
T65-C206: Checklist for Determining Validity of Partnership Tax Allocations	Word	No
T65-C207: Requirements for Deferred Like-kind Exchange	Word	No
T65-C208: Checklist of Expenditures Capitalized under UNICAP (IRC Sec. 263A)	Word	No
T65-C209: Checklist for Retroactive Changes in Accounting Method	Word	No
T65-W101: Carryforward Worksheet--Partner's Outside Basis Calculation	Excel	No
T65-W102: Carryforward Balance Sheet for Tracking the Inside Basis of Partnership Assets	Excel	No
T65-W103: Transfers of Partnership Interests--Determining and Allocating Basis Adjustments Resulting from Section 754 Elections for Sales or Exchanges [IRC Sec. 743(b)]	Excel	No
T65-W104: Allocation of Basis Adjustment Resulting from a Transfer or Distribution to Goodwill under IRC Sec. 755	Word	No
T65-W105: Distributions of Property--Determining and Allocating Basis Adjustments under IRC Sec. 754 Resulting from Distributions	Excel	No
T65-W106: Computation of Section 444 Required Payment	Excel	No
T65-W107: Partner Debt Classification	Excel	No
T65-W108: Section 704(c) Carryforward	Excel	No
T65-W109: Computing Partner's Basis in Property Received in Partnership Distribution	Excel	No

Template Name	Host	Shareable
T65-W110: Distribution of Section 751 Hot Assets	Excel	No
T65-W111: Oil and Gas Depletion Schedule	Excel	No
T65-W112: Carryforward Worksheet for Determining Partner's Amount at Risk	Excel	No
T65-W113: Determining Applicability of IRC Sec. 751 Hot Asset Rules to Sale, Exchange, or Distribution	Word	No
T65-W114: Computing Gain on Contribution of Debt Encumbered Property	Word	No
T65-W115: Distributions of Contributed Property--Computing Contributing Partner's Section 704(c)(1)(B) Gain or Loss and Distributee's Basis in Property	Excel	No
T65-W116: Distributions to Contributors of Appreciated Property--Computing Gain to Distributee Partner and Tax Basis of Property	Excel	No
T65-W117: Allocating Nonrecourse Debt under IRC Sec. 752	Excel	No
T65-W118: Determining Continuing Entity after Partnership Merger or Division	Word	No
T65-W119: Calculating Gain on a Disguised Sale	Excel	No
T65-W120: Determining Qualification for and Calculating the Exclusion for Discharged Qualified Real Property Business Debt	Excel	No
T65-W121: Calculating the Amount of a Partner's Insolvency Upon Discharge of Debt	Word	No
T65-W122: Worksheet for Calculating Reduction of Partner's Tax Attributes after Exclusion of Debt Discharge Income	Excel	No
T65-W123: Worksheet for Determining Gain or Loss on Disposition of a Partnership Interest by Gift	Word	No
T65-W124: Worksheet for Determining Gain or Loss on Disposition of a Partnership Interest by Contribution to Another Partnership	Word	No
T65-W125: Worksheet for Determining Gain or Loss on Disposition of a Partnership Interest by Sale or Exchange	Word	No
T65-W126: Carryforward Worksheet for Calculating Deductible At-risk Losses and Tracking Suspended At-risk Losses	Excel	No
T65-W127: Computational Worksheet for Like-kind Exchanges	Excel	No
T65-W128: Worksheet to Compute Section 704(b) Book Capital Account	Word	No
T65-W129: Section 704(b) Minimum Gain Calculation	Excel	No
T65-W130: Gain on Repossession of Real Property and Basis of Repossessed Real Property	Excel	No
T65-W131: Accrual to Cash Worksheet for Form 1065	Word	No
T65-W132: Cash to Accrual Worksheet for Form 1065	Word	No
T65-W133: Fringe Benefit Compensation Value for Employer-provided Auto	Word	No
T65-W134: Allocation of Partnership Liquidation/Retirement Payments between Sections 736(a) and 736(b)--Fixed Payments	Word	No
T65-W135: Allocation of Partnership Liquidation/Retirement Payments between Section 736(a) and 736(b)--Variable Payments	Word	No
T65-W136: Percentage-of-completion Calculation Worksheet	Word	No
T65-W137: Depreciation and Basis--Vehicle Trade-in: Replacement Vehicle Depreciated under Reg. 1.168(i)-6	Word	No
T65-W138: Depreciation and Basis--Vehicle Trade-in: New Asset Treatment Election Made	Word	No
T65-W139: Interest Expense Allocation	Word	Yes
T65-W140: Carryforward Worksheet for Contributed Property	Excel	No
T65-W141: Tracking M-1 Adjustments (Book-tax Differences)	Word	No
T65-O101: Tax Return Engagement Letter	Word	No
T65-O102: Partner Schedule K-1 Transmittal Letter (Standard)	Word	No
T65-O103: Partner Schedule K-1 Transmittal Letter (Basis Limitation)	Word	No
T65-O104: Partnership Return Filing Instructions	Word	No
T65-O105: Designation of Tax Matters Partner (TMP)	Word	No
T65-O106: Transmittal Letter for Partnership Tax Organizer (Form 1065)	Word	No
T65-O107: Partnership Organizer (Form 1065)	Word	Yes
T65-O108: Short-form Organizer	Word	No
T65-O301: Record of Telephone Conversation/Meeting	Word	No
T65-O302: Client Tax Research Documentation	Word	No
T65-O303: Interim Tax File Review Form--Business Clients	Word	No

Template Name	Host	Shareable
T65-O304: New Tax Client Acceptance Form	Word	No
T65-O305: Tax Client Evaluation (Continuance) Form	Word	No
T65-O306: Tax Return Fee Estimate Worksheet	Word	No
T65-O307: Travel and Entertainment--Confirmation of Client Documentation	Word	Yes
T65-O308: Documentation of Below-market Loan	Word	No
T65-O309: Tax Return Routing Schedule	Word	No
T65-O310: Reviewer Notes/Disposition	Word	No
T65-O311: Sample "Thank You" Letter to Clients	Word	No
T65-O501: Transferee Partner Statement Required by Reg. 1.743-1(k)(1)(ii) for Oil and Gas Partnership	Word	No
T65-O502: Statement for Transfers of Interests in Partnerships Holding Section 751 Hot Assets	Word	No
T65-O504: Notification Statement When Partnership Satisfies a Reg. 1.752-7 Liability	Word	No
T65-O601: Client Data Sheet	Word	No
T65-O602: Partner Active/Passive Classification Confirmation	Word	No
T65-O603: Client Tax Compliance Sheet	Word	No
T65-O604: Grouping Activities for Passive Loss Rules	Word	No
T65-O605: Record of Partnership Interest Transfers	Word	No
T65-O606: Permanent File Worksheet: Partnership Liability Records	Word	No

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Template Name	Host	Shareable
TDB-E101: Deferring Income from Crop Insurance Proceeds or Disaster Payments	Word	No
TDB-E102: Deferring Income on Livestock Sold because of Drought, Floods, or Other Weather-related Conditions	Word	No
TDB-E103: Electing out of the Uniform Capitalization Rules for Plants	Word	No
TDB-E201: Section 59(e) Optional Amortization for Certain AMT Preferences	Word	No
TDB-E301: Electing to Capitalize Carrying Charges	Word	No
TDB-E302: Electing Out of the Installment Method	Word	No
TDB-E303: Accruing Interest on U.S. Savings Bonds	Word	No
TDB-E304: Deferring Gain from Involuntary Conversions	Word	No
TDB-E305: Revoking Income Accrual Election on U.S. Savings Bonds	Word	No
TDB-E306: Request for Additional Time for Replacing Converted Property	Word	No
TDB-E307: Qualified Small Business Stock (QSBS) Capital Gain Rollover	Word	No
TDB-E308: Including Accrued Bond Market Discount in Current Income	Word	No
TDB-E309: Bond Market Discount Accrued Using the "Constant Interest Rate" Method	Word	No
TDB-E310: Treating Self-created Musical Works as Capital Assets	Word	No
TDB-E311: Accruing Interest and Acquisition Discount on Short-term Obligations	Word	No
TDB-E312: Acquisition Discount on Short-term Obligations Accrued Using the Constant Yield Method	Word	No
TDB-E401: Electing the Alternative Minimum Tax (AMT) Depreciation Method for Regular Tax	Word	No
TDB-E402: Using Straight-line in Lieu of MACRS Depreciation	Word	No
TDB-E403: Electing out of MACRS Depreciation	Word	No
TDB-E404: Adopting the Alternative Depreciation System (ADS) for Regular Tax	Word	No
TDB-E405: Expensing Depreciable Property (Section 179)	Word	No
TDB-E406: Electing Out of Bonus Depreciation	Word	No
TDB-E407: Electing Not to Apply Regulations for MACRS Property Involved in a Like-kind Exchange	Word	No
TDB-E501: Electing Out of Treatment as Debt Secured by Qualified Residence	Word	No
TDB-E502: Including Net Capital Gain and Qualified Dividend Income in Investment Income	Word	No
TDB-E601: Electing to Adjust Basis for Unused Passive Activity Credits	Word	No

Template Name	Host	Shareable
TDB-E602: Treating All Interests in Rental Real Estate Activities as a Single Activity	Word	No
TDB-E603: Electing Out of the Self-charged Interest Rules	Word	No
TDB-E604: Aggregating Activities for Passive Loss Rules	Word	No
TDB-E701: Rolling Over a Qualified Plan or IRA Distribution	Word	No
TDB-E702: Treating Surviving Spouse as Owner of Decedent's IRA	Word	No
TDB-E703: Currently Recognizing Unrealized Appreciation in Employer Securities	Word	No
TDB-E704: Recomputing Variable Annuity Exclusion When Payment Is Less Than Exclusion Amount	Word	No
TDB-E705: Recharacterizing IRA Contributions	Word	No
TDB-E706: Retirement Plan Rollover to a Nonspouse Beneficiary	Word	No
TDB-E801: Deducting Intangible Drilling Costs	Word	No
TDB-E802: Deducting Intangible Drilling Costs on Nonproductive Wells	Word	No
TDB-E901: Receipt of Restricted Property Treated as Current Compensation	Word	No
TDB-E902: Postponing Hobby Loss Determination	Word	No
TDB-E903: Limiting Taxable Amount of Lump Sum Social Security Benefit Payment	Word	No
TDB-E904: Excluding Discharge of Indebtedness Income with Respect to Qualified Real Property Business Indebtedness	Word	No
TDB-E905: Claiming Foreign Taxes as a Credit or Deduction	Word	No
TDB-E906: Reducing Depreciable Asset Basis First for Excluded Debt Discharge Income	Word	No
TDB-E907: Mark-to-market for Traders in Securities or Commodities	Word	No
TDB-E908: Consent to Treating a Partnership Interest as Depreciable Property	Word	No
TDB-E909: Spousal Joint Venture Election Out of Partnership Treatment	Word	No
TDB-E910: Treating a Nonresident Alien Spouse as a U.S. Taxpayer	Word	No
TDB-E1001: Deducting Disaster Losses in Previous Tax Year	Word	No
TDB-E1002: Reducing a Charitable Contribution of Capital Gain Property	Word	No
TDB-E1003: Bond Premium Amortization	Word	No
TDB-E1004: Forgoing the NOL Carryback Period	Word	No
TDB-E1005: Deducting and Amortizing Start-up Expenditures	Word	No
TDB-E1006: Deducting Medical Expenses on Decedent's Income Tax Return	Word	No
TDB-E1007: Capitalizing Prepaid Expenses That Qualify for Deduction under the 12-month Rule	Word	No
TDB-E1008: Reducing Basis by Items of Loss or Deduction before Nondeductible Expenses and Certain Oil and Gas Depletion	Word	No
TDB-E1009: Electing to Capitalize Start-up Expenses	Word	No
TDB-E1101: To Request Extension of Time for Making an Election (Reg. 301.9100 Relief)	Word	No
TDB-E1102: Consent to Disclosure of Form 1040 Tax Return Information	Word	No
TDB-E1103: Consent to Use of Form 1040 Tax Return Information	Word	No
TDB-C101: Checklist for Due Diligence Review for Preparing Form 1040	Word	No
TDB-C102: 2015 Form 1040 Preparation Checklist (Long Form)	Word	No
TDB-C103: 2015 Form 1040 Preparation Checklist (Short Form)	Word	No
TDB-C104: Factors in Establishing a Profit Motive	Word	Yes
TDB-C106: Due Diligence Requirements for Return Preparers Reporting the Earned Income Credit	Word	No
TDB-C107: Avoiding a Section 6694 Return Preparer Penalty	Word	No
TDB-C108: Checklist for Preparing Form 1045 (Application for Tentative Refund)	Word	No
TDB-C109: Checklist for the Domestic Production Activities Deduction (DPAD)	Word	No
TDB-C110: Form 1040 Preparation Quality Control System Checklist	Word	No
TDB-C111: Checklist for Determining Minimum Essential Health Insurance Coverage	Word	No
TDB-C112: Shared Responsibility Penalty Checklist	Word	No
TDB-C113: Form 8962 [Premium Tax Credit (PTC)] Checklist	Word	No
TDB-W101: Cost of Maintaining a Household	Word	No
TDB-W102: Allocation of Income between Spouses in Community Property State	Excel	No
TDB-W103: Partnership Schedule K-1 Accumulation Worksheet	Word	No
TDB-W201: Excludable Housing Allowance for Minister of the Gospel	Excel	No

Template Name	Host	Shareable
TDB-W202: Refunds of Amounts Claimed as Itemized Deductions	Excel	No
TDB-W203: Taxable Social Security Benefits	Excel	No
TDB-W204: Taxable Social Security Benefits with IRA Deduction Phase-out	Excel	No
TDB-W205: Installment Sale Deferred Gain	Word	No
TDB-W206: Gain on Repossession of Real Property and Basis of Repossessed Real Property	Excel	No
TDB-W207: Computational Worksheet for Like-kind Exchanges	Excel	No
TDB-W208: Recapture of Net Section 1231 Losses	Excel	No
TDB-W209: Mutual Fund Share Basis	Excel	No
TDB-W210: Computing Taxable Part of IRA Distribution When Contribution Made in the Same Year	Excel	No
TDB-W211: Simplified General Rule for Calculating Return of Basis in an Annuity Starting before 11/19/96	Excel	No
TDB-W212: Simplified Method for Calculating Return of Basis in an Annuity Starting after 11/18/96	Excel	No
TDB-W301: 2015 Traditional IRA Deduction Computation	Excel	No
TDB-W302: Support Test for Dependency Deduction	Word	No
TDB-W303: Computation of NOL (2015)	Excel	No
TDB-W304: Utilization of NOL Carryforward or Carryback	Excel	No
TDB-W305: NOL Carryback Following a Divorce or the Death of a Spouse	Excel	No
TDB-W306: Carryforward Schedule for Home Mortgage Points	Word	No
TDB-W307: Investment Interest Expense Carryover Schedule	Word	No
TDB-W308: Carryover Schedule for Charitable Contributions (2015)	Word	No
TDB-W309: Section 179 Carryover Schedule	Word	No
TDB-W311: Maximum Deductible SEP Contribution for a Self-employed Individual	Excel	No
TDB-W312: Oil and Gas Depletion Schedule	Excel	No
TDB-W313: Cost Depletion Schedule	Excel	No
TDB-W314: Recapture of Alimony	Word	No
TDB-W315: Partner's Tax Basis Calculation	Excel	No
TDB-W316: Carryforward Worksheet for Computing Partner's Amount at Risk	Word	No
TDB-W317: S Corporation Shareholder's Calculation of Basis in Stock and Debt	Excel	No
TDB-W318: Components of Suspended Loss Carryover From S Corp or Partner Basis Limitations	Word	No
TDB-W319: Limit on Rental Deductions for a Dwelling Unit Used as a Home (Interest and Taxes Allocated Using IRS Method)	Excel	No
TDB-W320: Limit on Rental Deductions for a Dwelling Unit Used as a Home (Interest and Taxes Allocated Using Tax Court Method)	Excel	No
TDB-W321: Depreciation and Basis--Vehicle Trade-In Replacement Vehicle Depreciated under Reg. 1.168(i)-6	Word	No
TDB-W322: Depreciation and Basis--Vehicle Trade-In New Asset Treatment Election Made	Word	No
TDB-W323: Carryforward Schedule for Prepaid Mortgage Insurance Premiums	Excel	No
TDB-W401: Alternative Minimum Tax NOL Computation	Excel	No
TDB-W402: Qualified Farmer Determination (for Estimated Tax Exception)	Excel	No
TDB-W403: Credit Claimed under IRC Sec. 1341 (Claim of Right)	Word	No
TDB-W404: Foreign Tax Credit--Income Allocation Schedule	Word	No
TDB-W405: Calculation of Additional Credit for Child and Dependent Care Expenses Incurred in the Prior Year	Excel	No
TDB-W406: Worksheet to Calculate the Individual Shared Responsibility Penalty	Excel	No
TDB-O101: Client Data Sheet	Word	No
TDB-O102: Sample Tax Engagement Letter for Individual Clients	Word	No
TDB-O103: Transmittal Letter for Tax Summary (Form 1040)	Word	No
TDB-O104: Tax Summary--Direct Sellers	Word	Yes
TDB-O105: Tax Summary--Airline Personnel	Word	Yes
TDB-O106: Tax Summary--Realtor	Word	Yes

Template Name	Host	Shareable
TDB-O107: Tax Summary--Farmers	Word	Yes
TDB-O108: New Tax Client Acceptance Form	Word	No
TDB-O109: Tax Client Evaluation (Continuance) Form	Word	No
TDB-O110: Tax Return Fee Estimate Worksheet	Word	No
TDB-O702: Documentation of Below-market Loan	Word	No

Business Valuations (2/17) (20170201) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 14B: IRS Examination of an FLP	Word	Yes
APPENDIX 16C: Document Request Letter for Executive Stock Options	Word	Yes
VAL-PA-1.1: Work Program	Word	No
VAL-PA-1.2: Work Program--Internal Engagement	Word	No
VAL-PA-2.1: Engagement Acceptance Form	Word	No
VAL-PA-2.2: Project Feasibility Assessment Form--Internal Engagement	Word	No
VAL-PA-2.3: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
VAL-PA-3.1: Sample Fee Estimate Worksheet	Excel	No
VAL-PA-3.2: Time and Resource Budget Form--Internal Engagement	Excel	No
VAL-PA-3.3: Potential Future Services Form	Word	No
VAL-PA-4.1: Sample Valuation Engagement Letter Drafting Form	Word	Yes
VAL-PA-4.2: Sample Calculation Engagement Letter Drafting Form	Word	Yes
VAL-PA-4.3: Sample Engagement Letter Drafting Form--Litigation Services	Word	Yes
VAL-PA-4.4: Engagement Letter Addendum Drafting Form	Word	Yes
VAL-PA-4.5: Security Agreement Drafting Form	Word	Yes
VAL-PA-5.1: Data Collection Checklist	Word	No
VAL-PA-5.2: Document Request Letter	Word	Yes
VAL-PA-5.3: Receipt for Return of Company Documents	Word	Yes
VAL-PA-5.4: Case Fact Sheet	Word	No
VAL-PA-5.5: Document Tracking Form	Word	No
VAL-PA-5.6: Document Request Letter Drafting Form--Litigation Services	Word	Yes
VAL-PA-6.1: Company and Industry Background Information Form	Word	No
VAL-PA-6.2: Professional Practice Background Information Form	Word	No
VAL-PA-6.3: Family Limited Partnership Background Information Form	Word	No
VAL-PA-7: Normalized Net Income Worksheet	Excel	No
VAL-PA-8: Ratio Analysis Worksheet	Excel	No
VAL-PA-9.1: Valuation Procedures Checklist--Capitalized Cash Flow Methods	Word	No
VAL-PA-9.2: Discount and Capitalization Rate Worksheet--Build-up Method	Excel	No
VAL-PA-9.3: Discount and Capitalization Rate Worksheet--CAPM Method Using Guideline Public Companies	Excel	No
VAL-PA-9.4: Capitalized Cash Flow Worksheet	Excel	No
VAL-PA-10: Valuation Procedures Checklist--Discounted Cash Flow Methods	Word	No
VAL-PA-11.1: Valuation Procedures Checklist--Value Multiples Using Guideline Company Methods	Word	No
VAL-PA-11.2: Guideline Company Comparison Worksheet	Word	No
VAL-PA-11.3: Value Multiple Computation Worksheet--Guideline Public Company Method	Excel	No
VAL-PA-11.4: Guideline Company Transactions Method Summary Worksheet	Word	No
VAL-PA-11.5: Value Multiple Computation Worksheet--Guideline Company Transactions Method	Excel	No
VAL-PA-11.6: Determination of Single Value Multiple Worksheet	Word	No
VAL-PA-12.1: Valuation Procedures Checklist--Excess Earnings Method	Word	No
VAL-PA-12.2: Return on Net Tangible Assets Worksheet (Excess Earnings)	Excel	No

Template Name	Host	Shareable
VAL-PA-12.3: Valuation Worksheet--Excess Earnings Method	Excel	No
VAL-PA-13: Valuation Procedures Checklist--Net Asset Value Method	Word	No
VAL-PA-14: Valuation Procedures Checklist--Liquidation Value Method	Word	No
VAL-PA-15.1: Valuation Procedures Checklist--Multiple of Discretionary Earnings Method	Word	No
VAL-PA-15.2: Valuation Worksheet--Multiple of Discretionary Earnings Method	Excel	No
VAL-PA-16.1: Valuation Report Checklist	Word	No
VAL-PA-16.2: Valuation Report Drafting Form	Word	Yes
VAL-PA-16.3: Valuation Report Drafting Form--Internal Engagement	Word	Yes
VAL-PA-17.1: Sample Representation Letter Regarding Information Provided to the Valuation Consultant	Word	Yes
VAL-PA-17.2: Sample Representation Letter--Internal Engagement	Word	Yes
VAL-PA-18: Valuation Engagement Review Checklist	Word	No

Write-up Services (1/17) (20170101) [\(top\)](#)

Template Name	Host	Shareable
APPENDIX 2A: Cash Receipts Summary	Excel	No
APPENDIX 2C: Accounting Information Transmittal Form	Word	No
APPENDIX 2D: Bank Reconciliation Form	Excel	No
APPENDIX 2E: Journal Entry Form	Excel	No
APPENDIX 2F: Data Processing Checklist	Word	No
APPENDIX 2H: Use Tax Schedule	Excel	No
APPENDIX 2I: Multistate Sales and Use Tax Schedule	Word	No
APPENDIX 2J: Engagement Independence Compliance and Nonattest Services Documentation Form	Word	No
APPENDIX 3A: Employee Payroll Information Sheet	Word	No
APPENDIX 3B: Payroll Information Transmittal	Word	No
APPENDIX 3C: Independent Contractor Questionnaire	Word	No
APPENDIX 3D: Payroll Tax Deposit Calculation Worksheet	Excel	No
APPENDIX 3E: EFTPS Preparation Checklist	Word	No
APPENDIX 3F: Employee Earnings History	Excel	No
APPENDIX 3G: FUTA Tax Worksheet	Excel	No
APPENDIX 3H: Payroll Deduction Account Analysis Form	Excel	No
APPENDIX 3J: Form 940 Preparation Checklist	Word	No
APPENDIX 3K: Form 941 Preparation Checklist	Word	No
APPENDIX 3L: Form 941 or Form 944 Internal Reconciliation	Excel	No
APPENDIX 3M: Form 943 Preparation Checklist	Word	No
APPENDIX 3N: Form 945 Preparation Checklist	Word	No
APPENDIX 3O: Form W-2 Preparation Checklist	Word	No
APPENDIX 3P: Form W-3 Internal Reconciliation	Excel	No
APPENDIX 3Q: Reconciliation of Forms 941 or Form 944 and W-3	Excel	No
APPENDIX 3R: Payroll Tax Return Transmittal Letter	Word	No
APPENDIX 3T: Preparation Checklist for Forms 1099--MISC and 1096	Word	No
APPENDIX 3U: Payroll Service Bureau Checklist	Word	No
APPENDIX 3W: Other Special Compensation Checklist	Word	No
APPENDIX 3X: Form 944 Preparation Checklist	Word	No
APPENDIX 4B-1: Compilation Reporting Checklist	Word	No
APPENDIX 4B-2: Summarized Disclosure Checklist	Word	No
APPENDIX 4C: Review Comments Form	Word	No
APPENDIX 10A: Worksheet for Minimum Distribution Requirement (IRC Section 280H)	Excel	No
APPENDIX 10B: Letter Notifying Multiowner Client of Required Payments (IRC Sec. 280H)	Word	No

Template Name	Host	Shareable
APPENDIX 10C: Determining If a Corporation Is a Personal Service Corporation	Word	No
APPENDIX 12A: Employment Application	Word	Yes
APPENDIX 12B-1: Candidate Screening Form	Word	No
APPENDIX 12B-2: Interview Evaluation Form	Word	No
APPENDIX 12C: Accounting Skills Test	Word	No
APPENDIX 12D: Professional Staff Evaluation Form	Word	No
APPENDIX 12E: Engagement Acceptance and Continuance Form	Word	No
APPENDIX 12F: Client Resignation Letter--Drafting Form	Word	Yes
APPENDIX 12G: Illustrative Engagement Letter--Bookkeeping, Preparation, and Tax Services	Word	Yes
APPENDIX 12H: Client Information Form	Word	Yes
APPENDIX 12I: Document Processing Routing Slip	Word	No
APPENDIX 12J: Production Control Log	Word	No
APPENDIX 12K: Due Date Monitoring System Input Form	Word	No
APPENDIX 12L: Fee and Billing Communication--Drafting Form	Word	Yes
APPENDIX 12M: Assessing the Firm's Staffing Situation	Word	No
APPENDIX 12N: Analyzing Alternative Work Arrangements	Word	No
APPENDIX 12O: Letter Offering Employment Drafting Form	Word	Yes
APPENDIX 12P: Rejection Letter Drafting Form	Word	Yes
APPENDIX 12Q: Succession Planning Checklist	Word	No
APPENDIX 12R: Accounting and Engagement Issues	Word	No
APPENDIX 12S: Illustrative Engagement Letter--Compilation, Bookkeeping, and Preparation Services	Word	Yes
APPENDIX 12T: Illustrative Engagement Letter--Preparation of GAAP Basis Financial Statements	Word	Yes
APPENDIX 13A: Write-up Software Selection Worksheet	Word	No
APPENDIX 13E: Fixed Asset Software Selection Worksheet	Word	No
APPENDIX 13G: Payroll Software Selection Worksheet	Word	No

Nonpublic Companies (20160701) [\(top\)](#)

Template Name	Description
Help - Instructions	This help will provide information on using PPC's™s Workpapers for Nonpublic Companies.
Bank Reconciliation	Identifies an entity's cash transactions during the period as well as any errors that may have been made by the bank.
Fixed Asset and Depreciation Analysis	Summarizes the changes in fixed assets and accumulated depreciation accounts during the period and computes average fixed asset balances by property class with an adjustable level of precision for a predictive test of depreciation expense using the straight-line depreciation method.
Goodwill Amortization Alternative	This workbook may be used to assist with the calculation of goodwill amortization for private companies electing the accounting alternative offered in FASB ASC 350-20, Intangibles—Goodwill and Other—Goodwill.
Impairment of Long-lived Assets	Helps in making an assessment of possible impairment of long-lived assets (including goodwill and intangibles) in accordance with FASB ASC 350, Intangibles—Goodwill and Other, and FASB ASC 360, Property, Plant, and Equipment, and in determining the impairment loss, if any, that must be recognized in the financial statements.
Interbank Transfer Cutoff	Provides the format for preparing an interbank transfer schedule and documenting the results of applicable audit steps performed.
Inventory - Analysis	Computes ratios for analyzing inventory balances.
Inventory - Cutoff	Provides for the documentation of tests to determine the accuracy of a client's inventory receiving and shipping cutoff procedures.
Inventory - Interim Rollforward	Provides the format to rollforward recorded interim inventory balances to the

Template Name	Description
	year end balances and provides analytical procedures based on annualized expectations.
Inventory - LIFO Calculation	Computes the year-end LIFO inventory balance and LIFO reserve, calculates their effect on cost of sales, summarizes the LIFO layers comprising ending inventory, and prepares an illustrative financial statement disclosure.
Inventory - Reconciliation to Physical Count	Documents the agreement or reconciliation of the physical inventory count to the general ledger inventory account balance and walks the balance forward from the date of the physical count to the balance sheet date.
Inventory - Test Counts and Tag Control	Provides for the documentation of test counts recorded during observation of the physical inventory count and an accounting of all count sheets or tag numbers used, unused, or voided during the physical inventory count.
Prepaid Expenses Rollforward	Compares current year and prior year account balances to allow for quick, efficient analysis of prepaid expenses. Also, provides analytical comparisons between calculated expectations and actual "paid to" dates.
Proof of Cash	Provides the format to perform and document a proof of cash.
Confirmation Control and Summary	Summarizes the results of positive and negative confirmation of receivables, including projection of misstatements relating to sampling procedures.
Confirmation Reconciliation Form	Reconciles balances per confirmations, i.e., customer or vendor balances, to balances per client records. It provides a logical format that allows client personnel to complete the original reconciliation and the auditor to verify reconciling items and decide on their proper disposition.
Notes Receivable - Impairment	Facilitates the assessment of a note receivable for impairment in accordance with FASB ASC 310 (formerly SFAS No. 114, Accounting by Creditors for Impairment of a Loan). Uses the criteria in FASB ASC 310 to determine whether a loan has been impaired, computes the impairment allowance, and develops an example financial statement note disclosure.
Notes Receivable - Rollforward	Walks the notes receivable balance forward from the prior year, provides analytical measures, and helps the auditor assess future collectibility. It may be useful when auditing entities with revolving loans or similar programs.
Receivables - Aging and Analysis	Provides a detailed analysis of accounts receivable ratios and trends for the past five years that may be helpful in determining the collectibility of accounts receivable.
Receivables - Analytical Procedures	Provides the form to document basic accounts receivable analytical procedures.
Receivables - Interim Rollforward	Rolls forward receivables that were confirmed at an interim date to the period end balances and documents the performance of "other" period end audit procedures when receivables were confirmed at an interim date.
Receivables - Write Offs	Provides for the documentation of tests performed on accounts receivable write-offs.
Debt Security Amortization Information	Creates an amortization schedule for bonds, Treasury notes, and other debt securities with 360 interest payments or less. Also summarizes the balance sheet, income statement, and note disclosure information related to the security in accordance with FASB ASC 320 (formerly SFAS No. 115, Accounting for Certain Investments in Debt and Equity Securities).
Fair Value of Equity Securities	Obtains the fair value of marketable equity securities at specified dates and calculates both realized and unrealized gains and losses on those securities. Also summarizes the balance sheet, income statement, and note disclosure information related to the securities, in accordance with FASB ASC 320, Investments—Debt and Equity Securities.
Investment Interest Accrual Information	Calculates interest income and accrued interest on various types of interest-bearing investments (such as certificates of deposit or notes receivable). Also summarizes the balance sheet and income statement information related to the investments.
Investment Rollforward and Analysis	Summarizes changes in investments during the period and accumulates information for note disclosures.
Investments in Debt & Equity Securities	Summarizes changes in investments during the period and accumulates information for additional note disclosures, including unrecognized

Template Name	Description
	impairment for debt securities.
Accrued Expense Analysis	Performs a predictive test of accrued expenses based on a payment made after year end and/or compares the accrual percentage (accrual divided by annual expense) from the current year to the prior year.
Current and Deferred Income Taxes	Computes a company's federal income tax provision for financial reporting following FASB ASC 740 (formerly SFAS No. 109, Accounting for Income Taxes). The template makes two calculations -- one for the deferred provision and another for the current provision -- and develops an example financial statement note.
Equity Rollforward	Provides the format to create a detailed summary of the changes in both the amounts and outstanding shares in the equity accounts during the current period and two prior periods.
Payables - Confirmation Alternative Procedures	Provides the format to document alternative procedures performed for accounts payable confirmations.
Subsequent Disbursements Testing	Provides for documentation of accounts payable cut-off testing involving subsequent disbursements.
Tabular Reconciliation of Unrecognized Tax Benefits	Provides the format to track and summarize changes to the tax positions that create unrecognized tax benefit liabilities as defined in FASB ASC 740-10, Income Taxes) and, although not required for nonpublic entities, also generates a tabular reconciliation disclosure of the total unrecognized tax benefits at the beginning and end of the period.
Tax Reconciliation - Expected vs Actual	Reconciles income taxes allocated to continuing operations to the expected tax provision in accordance with FASB ASC 740-10, Income Taxesâ€™Overall. Allows for the reconciliation using the federal base regular rate, the combined base regular rate, or combined graduated rates.
Taxes Payable Rollforward	Details the activity in the taxes payable/refundable account(s) from the prior period.
Lease Amortization	Creates amortization schedules for capital leases with 360 payments or less and summarizes the note disclosure information related to the lease, in accordance with FASB ASC 840 (formerly SFAS No.13, Accounting for Leases).
Lease Classification: Capital vs. Operating	Helps determine whether a lease (not involving real estate) should be treated as a capital lease by applying each of the capitalization tests in FASB ASC 840 (formerly SFAS No.13, Accounting for Leases), documenting the results, and suggesting a conclusion.
Lease Summary	Summarizes minimum lease payments and lease expense.
Imputed Interest	Imputes interest in accordance with FASB ASC 835-30 (formerly APB Opinion No. 21, Interest on Receivables and Payables) for noninterest-bearing notes and notes with interest rates that are not reasonable in comparison to prevailing market conditions. Also creates an amortization schedule for notes with 360 periods or less and develops financial statement information.
Interest Capitalization	Calculates capitalized interest on constructed assets in accordance with FASB ASC 835-20 (formerly SFAS No. 34, Capitalization of Interest Cost). Also develops an example financial statement note containing the required GAAP disclosures for capitalized interest and interest expense.
Loan Amortization	Creates amortization schedules for loans requiring 720 payments or less. Also summarizes much of the information needed to prepare the related financial statement disclosures.
Loan Cost Amortization	Creates loan amortization schedules when significant loan costs have been incurred. Also summarizes much of the information needed to prepare the related financial statement disclosures.
Loan Summary	Drafts a note payable financial statement disclosure for entities that have up to 20 loans payable. Establishes links to individual loan amortization worksheets created with the Loan Amortization or Loan Cost Amortization templates and prepares a note disclosure that describes each loan and lists the entity's five-year debt maturities.
Notes Payable Rollforward	Summarizes changes in notes payable during the period and may be used

Template Name	Description
	to accumulate information about five year maturities disclosures.
Compensation Analytical Procedures	Computes a variety of ratios for analyzing compensation expense, including a comparison of expected salary expense to the actual salary expense with an adjustable level of precision.
Expenses - Analytical Procedures	Provides the form to document the following basic expense analytical procedures: compare balances in expense accounts with those of prior periods or other expectations; compare balances in various expense accounts by month within the period and with the first month after year end; compare monthly totals for expense accounts with monthly budgeted amounts; and investigate any unexpected results.
Estimates Review	Documents accounting estimates, evaluates the degree of measurement uncertainty, selects estimates for retrospective review, documents the performance of audit procedures (including the retrospective review), and drafts footnote disclosures.
Examination of Journal Entries	Provides for the documentation of journal entries and other adjustments examined during an audit.
Random Number Generator	Generates random numbers to select up to 400 sample items (and 400 replacement sample items) for audit testing.
Tests of Details	Provides for the documentation of tests of details of an account balance or class of transactions.
Cash Flow Template	Summarizes account activity to help prepare the statement of cash flows using either the direct method or indirect method.
Earnings per Share	Computes basic and diluted earnings per share from continuing operations, discontinued operations, and net income following the requirements of FASB ASC 260, Earnings per Share. Also develops an example financial statement note containing common GAAP disclosures.
Expected Cash Flows of VIEs	Computes expected cash flows, losses, and residual returns to help determine the primary beneficiary of a variable interest entity under FASB ASC 810 (formerly FASB Interpretation No. 46, Consolidation of Variable Interest Entities).
Fair Value Measurements	Summarizes the fair values of investments and other assets measured on either a recurring basis or nonrecurring basis during the period and accumulates information for note disclosures.
Fluctuation Analysis	Analyzes either the year-over-year changes or interim date changes (with annualized data) for the major financial statement line items.
Going Concern	Assists with GAAP disclosure requirements from FASB ASU 2014-15, Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern, regarding both (1) substantial doubt about an entity's ability to continue as a going concern and (2) and the alleviation of substantial doubt from prior periods.
Subsequent Events	Assists with GAAP disclosure requirements for subsequent events, including the disclosure of nonrecognized subsequent events necessary to keep the financial statements from being misleading.
Commitments Summary and Documentation Form	Provides the format to accumulate, summarize, and document significant commitments detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Concentrations Summary and Documentation Form	Provides the format to accumulate, summarize, and document concentrations detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Contingencies Summary and Documentation Form	Provides the format to accumulate, summarize, and document significant contingencies detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Litigation Summary & Legal Expense Review	Provides an area to accumulate, summarize, and document the entity's description and evaluation of contingencies related to litigation, claims, and assessments and the disposition of such items; provides an area to document materiality limits for legal representations and information concerning in-house counsel; and allows the auditor to document the review of legal expense accounts and attorneys' invoices to identify firms to receive

Template Name	Description
	a legal representation letter.
Related Party Transaction Documentation Form	Provides the format to accumulate, summarize, and document significant related party transactions provided by the client or detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Time Control	Summarizes actual and budgeted time spent on an engagement.

Local Governments (20160601) [\(top\)](#)

Template Name	Description
Help - Instructions	
Bank Reconciliation	Identifies an entity's cash transactions during the period as well as any errors that may have been made by the bank.
Capital Asset Rollforward	Summarizes the changes in fixed assets and accumulated depreciation accounts during the period.
Infrastructure - Criteria for Using Modified Approach	Helps determine if a government is permitted to not depreciate infrastructure assets that are part of a network or subsystem of a network under the GASB modified approach.
Interbank Transfer Cutoff	Provides the format for preparing an interbank transfer schedule and documenting the results of applicable audit steps performed.
Inventory Test Counts and Tag Control	Provides for the documentation of test counts recorded during observation of the physical inventory count and an accounting of inventory tags used, unused, and voided during the physical inventory count.
Prepaid Expense Rollforward	Compares current year and prior year account balances to allow for quick, efficient analysis of prepaid expenses.
Proof of Cash	Provides the format to perform and document a proof of cash.
Confirmation Control and Summary	Summarizes the results of positive and negative confirmation of receivables, including projection of misstatements relating to sampling procedures.
Notes Receivable Rollforward	Walks the notes receivable balance forward from the prior year, provides analytical measures, and helps the auditor assess future collectibility.
Receivables - Interim Rollforward	Rolls forward receivables that were confirmed at an interim date to the period end balances and documents the performance of "other" period end audit procedures when receivables were confirmed at an interim date.
Receivables: Write-offs	Provides for the documentation of the write-off tests performed for accounts receivable.
Investment Interest Accrual	Calculates interest income and accrued interest on various types of interest-bearing investments (such as certificates of deposit or notes receivable). Also summarizes the financial statement information related to the investments.
Investment Rollforward and Analysis	Summarizes changes in investments during the period and accumulates information for note disclosures.
Accrued Expense Analysis	Performs a predictive test of accrued expenses based on a payment made after year end and/or compares the accrual percentage (accrual divided by annual expense) from the current year to the prior year.
Payables: Confirmation Alternative Procedures	Provides the format to document alternative procedures performed for accounts payable confirmations.
Subsequent Disbursements Testing	Provides for documentation of accounts payable cut-off testing involving subsequent disbursements.
Lease Amortization	Creates amortization schedules for capital leases with 360 payments or less and summarizes the note disclosure information related to the lease, in accordance with GASB Statement No. 38.
Lease Classification: Capital vs. Operating	Helps determine whether a lease (not involving real estate) should be treated as a capital lease.
Lease Summary	Summarizes minimum lease payments and lease expense.

Template Name	Description
Bonds Payable Rollforward	Template for testing bonds and related interest accounts using manually entered payment information or data from previously loaded debt amortization schedules.
Imputed Interest	Imputes interest on noninterest-bearing notes and notes with interest rates that are not reasonable in comparison to prevailing market conditions. Also creates an amortization schedule for notes with 360 periods or less and develops financial statement information.
Interest Capitalization	Calculates capitalized interest on constructed assets in accordance with GASBS No. 62. Also develops an example financial statement note containing the required GAAP disclosures for capitalized interest and interest expense.
Loan Amortization	Creates amortization schedules for loans requiring 720 payments or less. Also summarizes much of the information needed to prepare the related financial statement disclosures.
Notes Payable Rollforward	Summarizes changes in notes payable during the period and may be used to accumulate information about five year maturities disclosures.
Budget to Actual Comparison	Provides the format to document comparisons of selected budget amounts to the supporting legally adopted budget and legally adopted amendments and consideration of whether the budget has been violated by overexpenditure.
Compensation Analytical Procedures	Computes a variety of ratios for analyzing compensation expense, including a comparison of expected salary expense to the actual salary expense with an adjustable level of precision.
Expenses: Analytical Procedures	Provides the form to document the following basic expense analytical procedures: compare balances in expense accounts with those of prior periods or other expectations; compare balances in various expense accounts by month within the period and with the first month after year end; compare monthly totals for expense accounts with monthly budgeted amounts; and investigate any unexpected results.
Property Taxes Revenue and Receivables	Computes ratios for analyzing property tax revenue.
Revenues: Analytical Procedures	Provides the form to document the following basic revenue analytical procedures: compare balances in revenue accounts with those of prior periods or other expectations; compare balances in various revenue accounts by month within the period and with the first month after year end; compare monthly totals for revenue accounts with monthly budgeted amounts; and investigate any unexpected results.
Revenues: Predictive Test	Performs a predictive test of revenue, such as charges for services. Predictive tests can be an effective analytical procedure and an effective method of responding to fraud risks related to revenue.
Estimates Review	Used to document accounting estimates, evaluate the degree of measurement uncertainty, select estimates for retrospective review, and document the performance of the retrospective review.
Examination of Journal Entries	Provides for the documentation of journal entries and other adjustments examined during an audit.
Random Number Generator	Generates random numbers to select up to 400 sample items (including replacement sample items) from up to 20 different number ranges for audit testing.
Tests of Details	Provides for documentation of tests of details of an account balance or class of transaction.
Cash Flows	Assists in preparing the Statement of Cash Flows for proprietary funds and governmental entities engaged in business-type activities.
Conversion Governmental Fund Balances to Net Position	Converts government fund balances to net position for inclusion in the government-wide statement of net position.
Conversion Statements of Net Position and Activities	Provides the format, including the results of adjustments and reclassifications for each line item presented, to convert governmental funds financial statements to the corresponding balances for the governmental activities column in the government-wide financial statements.

Template Name	Description
Extraordinary and Special Items	Helps determine if an item should be considered an extraordinary or special item for financial statement reporting purposes.
Fluctuation Analysis	Analyzes either the year-over-year changes or interim date changes (with annualized data) for the major financial statement line items of a governmental unit.
GASB 40 Custodial Credit Risk Disclosures	Assists in meeting the deposit and investment custodial credit risk disclosure requirements of GASBS No. 3, as amended by GASBS No. 40.
Major Fund Determination Worksheet	Assists in determining (and documenting) the major funds of a governmental unit as defined in GASBS No. 34, as amended by GASBS No. 37.
Commitments Summary and Documentation	Provides a format to accumulate, summarize, and document significant commitments detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Concentrations Summary and Documentation	Provides a format to accumulate, summarize, and document significant concentrations detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Contingencies Summary and Documentation	Provides a format to accumulate, summarize, and document significant contingencies detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Litigation Summary & Legal Expense Review	Provides an area to accumulate, summarize, and document the entity's description and evaluation of contingencies related to litigation, claims, and assessments and the disposition of such items; provides an area to document materiality limits for legal representations and information concerning in-house counsel; and allows the auditor to document the review of legal expense accounts and attorneys' invoices to identify firms to receive a legal representation letter.
Related Parties Summary and Documentation	Provides a format to accumulate, summarize, and document significant related party transactions detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Subsequent Events Summary and Documentation	Provides a format to accumulate, summarize, and document significant subsequent events detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Time Control	Summarizes actual and budgeted time spent on an engagement.

Nonprofit Organizations (20160601) [\(top\)](#)

Template Name	Description
Help - Instructions	This help will provide information on using PPC's Workpapers for Nonprofit Organizations.
Bank Reconciliation	Identifies an entity's cash transactions during the period as well as any errors that may have been made by the bank.
Fixed Asset and Depreciation Analysis	Summarizes the changes in fixed assets and accumulated depreciation accounts during the period and computes average fixed asset balances by property class with an adjustable level of precision for a predictive test of depreciation expense using the straight-line depreciation method.
Impairment of Long-lived Assets	Helps in making an assessment of possible impairment of long-lived assets (including goodwill and intangibles) in accordance with FASB ASC 350, Intangibles' Goodwill and Other, and FASB ASC 360, Property, Plant, and Equipment, and in determining the impairment loss, if any, that must be recognized in the financial statements.
Interbank Transfer Cutoff	Provides the format for preparing an interbank transfer schedule and documenting the results of applicable audit steps performed.
Inventory - Interim Rollforward	Provides the format to rollforward recorded interim inventory balances to the year end balances.
Inventory - Reconciliation to Physical	Documents the agreement or reconciliation of the physical inventory

Template Name	Description
Count	account to the general ledger inventory account balance and walks the balance forward from the date of the physical count to the statement of financial position date.
Inventory - Test Counts and Tag Control	Provides for the documentation of test counts recorded during observation of the physical inventory count and an accounting of all count sheets or tag numbers used, unused, and voided during the physical inventory count.
Prepaid Expense Rollforward	Compares current year and prior year account balances to allow for quick, efficient analysis of prepaid expenses. Also, provides analytical comparisons between calculated expectations and actual "paid to" dates.
Proof of Cash	Provides the format to perform and document a proof of cash.
Confirmation Control and Summary	Summarizes the results of positive and negative confirmation of receivables, including projection of misstatements relating to sampling procedures. Also, provides a means to document general information about the sample population, including whether negative confirmations will be used, information necessary for stratifying a population, the cutoff amount for individually significant dollar items, and additional information concerning positive confirmations.
Notes Receivable - Rollforward	Walks the notes receivable balance forward from the prior year, provides analytical measures, and helps the auditor assess future collectibility. It may be useful when auditing entities with revolving loans or similar programs.
Receivables - Interim Rollforward	Rolls forward receivables that were confirmed at an interim date to the period end balances and documents the performance of "other" period end audit procedures when receivables were confirmed at an interim date.
Receivables - Write-offs	Provides for the documentation of the tests performed on accounts receivable write-offs.
Conditional Promises to Give	Helps to summarize conditional promises to give, document related audit testwork performed, and generate financial statement disclosures for the financial statements.
Promises to Give - Individual Promise	Calculates the appropriate amounts in accounting for a promise to give.
Promises to Give - Interim Rollforward	Rolls forward promises to give that were confirmed at an interim date to the period end balances. It is also used to document the performance of other period end audit procedures when promises to give were confirmed at an interim date.
Promises to Give Summary	Summarizes and aggregates information from the individual promise to give workbooks. Establishes links to Promises to Give--Individual Promise templates.
Alternative Investments	Helps determine whether or not a practical expedient may be used to value alternative investments in entities that calculate net asset value (NAV) per share following the guidance in FASB ASC 820-10-15-4. It also helps with the documentation of any adjustments to NAV per share, if necessary.
Investment Interest Accrual	Calculates interest income and accrued interest on various types of interest-bearing investments (such as certificates of deposit or notes receivable). Also summarizes the financial statement information related to the investments.
Investment Rollforward and Analysis	Summarizes changes in investments during the period and accumulates information for note disclosures.
Accrued Expense Analysis	Performs a predictive test of accrued expenses based on a payment made after year end and/or compares the accrual percentage (accrual divided by annual expense) from the current year to the prior year.
Permanently Restricted Net Assets	Helps track the changes in permanently restricted net assets and accumulate information necessary for financial statement disclosures.
Subsequent Disbursements Testing	Provides for documentation of accounts payable cut-off testing involving subsequent disbursements.
Taxes Payable Rollforward	Details the activity in the taxes payable/refundable account(s) (such as unrelated business income taxes, excise taxes, or taxes on a for-profit subsidiary) from the prior period.
Temporarily Restricted Net Assets	Helps track compliance with donor restrictions on contributions and the corresponding balance of temporarily restricted net assets.

Template Name	Description
Lease Amortization	Creates amortization schedules for capital leases with 360 payments or less and summarizes the note disclosure information related to the lease, in accordance with FASB ASC 840, Leases.
Lease Classification: Capital vs. Operating	Helps determine whether a lease (not involving real estate) should be treated as a capital lease by applying each of the capitalization tests in FASB ASC 840, documenting the results, and suggesting a conclusion.
Lease Summary	Summarizes minimum lease payments and lease expense.
Interest Capitalization	Calculates capitalized interest on constructed assets based on either the debt directly related to the property or the total debt of the developer (in accordance with FASB ASC 835-30). Also develops an example financial statement note containing GAAP disclosures for capitalized interest and interest expense.
Interest Free or Below-market Interest Rate Loans	Calculates the amount of contribution revenue that should be recorded at the inception of an interest-free or below-market-interest loan, creates an amortization schedule for notes with 360 periods or less, and provides certain note disclosures.
Loan Amortization	Creates amortization schedules for loans requiring 720 payments or less. Also summarizes much of the information needed to prepare the related financial statement disclosures.
Loan Cost Amortization	Creates loan amortization schedules when significant loan costs have been incurred. Also summarizes much of the information needed to prepare the related financial statement disclosures.
Loan Summary	Drafts a note payable financial statement disclosure for entities that have up to 20 loans payable. Establishes links to individual loan amortization worksheets created with the Loan Amortization or Loan Cost Amortization templates and prepares a note disclosure that describes each loan and lists the entity's five-year debt maturities.
Notes Payable Rollforward	Summarizes changes in notes payable during the period and may be used to accumulate information about five year maturities disclosures.
Budget to Actual Expenditures	Provides the format for comparing budgeted and actual expenses for an individual contract or grant or for the organization as a whole and for considering whether there were significant variances between the budgeted and actual results and the reasons for such variances. It also provides for the analysis by natural classification or by program and supporting services category.
Compensation Analytical Procedures	Computes a variety of ratios for analyzing compensation expense, including a comparison of expected salary expense to the actual salary expense with an adjustable level of precision.
Expenses - Analytical Procedures	Provides the form to document the following basic expense analytical procedures: compare balances in expense accounts with those of prior periods or other expectations; compare balances in various expense accounts by month within the period and with the first month after year end; compare monthly totals for expense accounts with monthly budgeted amounts; and investigate any unexpected results.
Functional Expense Allocation	Calculates the functional allocation of salaries and benefits, occupancy expenses and other costs.
Fund-Raising Costs Worksheet	Helps determine the appropriate accounting for costs of a joint activity [an activity that includes fund-raising in addition to program activities or supporting services (such as management and general) activities] incurred by nongovernmental nonprofit organizations and for documenting that conclusion.
Payroll Expense Reconciliation	Helps to reconcile the payroll expense accounts to the organization's actual payroll tax return filings.
Revenues - Analytical Procedures	Provides the form to document the following basic support and revenue analytical procedures: compare balances in support and revenue accounts with those of prior periods or other expectations; compare balances in various support and revenue accounts by month within the period and with the first month after year end; compare monthly totals for support and revenue accounts with monthly budgeted amounts; and investigate any

Template Name	Description
	unexpected results.
Revenues - Predictive Test	Performs a predictive test of program service fee revenue. Predictive tests can be an effective analytical procedure. In addition, they can be a very effective method of responding to fraud risks related to revenue.
Estimates Review	Documents accounting estimates, evaluates the degree of measurement uncertainty, selects estimates for retrospective review, documents the performance of audit procedures (including the retrospective review), and drafts footnote disclosures.
Examination of Journal Entries	Provides for the documentation of journal entries and other adjustments examined during an audit of a nonprofit organization.
Random Number Generator	Generates random numbers to select up to 400 sample items (including replacement sample items) from up to 20 different number ranges for audit testing.
Tests of Details	Provides for documentation of tests of details of an account balance or class of transaction.
Cash Flow Template	Summarizes account activity to help prepare the statement of cash flows using either the direct method or indirect method.
Cash Forecast Worksheet	Prepares forecasted cash flows.
Fair Value Measurements	Summarizes the fair values of investments and other assets measured on either a recurring basis or nonrecurring basis during the period and accumulates information for note disclosures.
Fluctuation Analysis	Analyzes either the year-over-year changes or interim date changes (with annualized data) for the major financial statement line items of a nonprofit organization.
Going Concern	This workbook is designed to assist with GAAP disclosure requirements (introduced by FASB ASU 2014-15, Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern, for the annual period ending after December 15, 2016, and for annual periods and interim periods thereafter) when there is either (1) substantial doubt about an organization's ability to continue as a going concern or (2) the alleviation of substantial doubt from prior periods.
Ratio Analysis	Calculates frequently used ratio to help with financial analysis as part of analytical procedures performed in the planning and final review stages of the audit or analytical procedures performed as substantive procedures during the audit.
Subsequent Events	Assists with GAAP disclosure requirements for subsequent events, including the disclosure of nonrecognized subsequent events necessary to keep the financial statements from being misleading.
Commitments Summary and Documentation	Provides the format to accumulate, summarize, and document significant commitments detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Concentrations Summary and Documentation	Provides the format to accumulate, summarize, and document concentrations detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Contingencies Summary and Documentation	Provides the format to accumulate, summarize, and document significant contingencies detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Litigation Summary & Legal Expense Review	Provides an area to accumulate, summarize, and document the entity's description and evaluation of contingencies related to litigation, claims, and assessments and the disposition of such items; provides an area to document materiality limits for legal representations and information concerning in-house counsel; and allows the auditor to document the review of legal expense accounts and attorneys' invoices to identify firms to receive a legal representation letter.
Related Parties Summary and Documentation	Provides the format to accumulate, summarize, and document significant related party transactions detected during the course of the audit to more efficiently prepare related financial statement note disclosures.
Time Control	Summarizes actual and budgeted time spent on an engagement.

1065 Tax (20161201) [\(top\)](#)

Template Name	Description
Accrual to Cash Conversion	The purpose of this template is to compute the adjustment from accrual based financial statement income to cash basis income for tax reporting when allowed.
Completed Contract Method	The purpose of this template is to compute the adjustment from financial statement income (using the percentage of completion method) to taxable income (using the completed contract method).
Computing 481(a) Adjustments	This template computes the amount of the adjustment arising from a change in accounting method under IRC Sec. 481(a).
Tracking 481(a) Adjustments	This template tracks the adjustments resulting from a change in accounting method under IRC Sec. 481(a).
Depreciation and Sale of Assets	This template is designed to produce a summary report to tie out book and tax depreciation information. It is not designed to calculate detailed depreciation expense. A schedule of assets disposed of during the year can also be generated to facilitate the reconciliation of the net assets per book and net assets per tax.
Organizational Expenses	The purpose of this template is to calculate the amortization expense for organizational costs, prepare a journal entry for the amortization expense, and produce a journal entry to reclassify organizational costs for the various expenses.
Start-up Costs	The purpose of this template is to calculate the amortization expense for start-up costs, prepare a journal entry for the amortization expense, and produce a journal entry to reclassify start-up costs for the various start-up expenses.
Accruals-Tax Basis	The purpose of this template is to compute the adjustment for the accrual of expenses allowed for book purposes but not for tax.
Bad Debt Expense	The purpose of this template is to determine the amount of bad debt expense deductible for income tax purposes.
Lease Inclusion	This template computes the amount (if any) to be included in gross income under IRC Sec. 280F(c) to offset rental deductions for business use of a leased auto for a term of 30 days or more.
Meals and Entertainment	This template calculates the 50% disallowance of meal and entertainment deductions under IRC Sec. 274(n) and identifies nondeductible travel and entertainment expenses.
Installment Sale Deferred Gain	This template can be used to calculate and track the deferred gain on installment sales.
Like-kind Exchanges	The purpose of this template is to determine the tax gain to be recognized from a like-kind exchange transaction, compute the basis of the property received, and produce the tax adjusting entry to properly record the transaction.
Analysis of Inventory Reserves	The purpose of this template is to determine how much of the inventory allowance is deductible for tax purposes and to calculate the M-1 adjustment.
UNICAP Summary	This template summarizes the UNICAP timing difference between book and income tax.
Carryforward Schedule for Determining Partner's Amount at Risk	This template tracks a partner's amount at risk with respect to the partnership.
Prepaid Asset Reconciliation	This template reconciles prepaid assets and calculates the M-1 adjustment for any book/tax difference.
Computation of Section 444 Required Payment	This template computes a partnership's or S corporation's required payment under IRC Sec. 444.
Loan Information	The purpose of this template is to provide loan amortization schedules and calculate the current and long-term portions of the loan.

Template Name	Description
Distributions to Contributors of Appreciated Property	This template computes the gain under IRC Sec. 737, if any, to be recognized on the distribution of property (other than cash) to a partner who previously contributed appreciated property, and to calculate the distributee partner's basis in the distributed property and the partnership's basis in the contributed appreciated property.
Allocating Basis Adjustment from 754 Election on Transfer of Partnership Interest	This template can be used to determine and allocate the basis adjustments resulting from Section 754 elections for sales or exchanges occurring on or after 12/15/99.
Allocating Nonrecourse Debt	This template computes the allocation of nonrecourse liabilities owed to or guaranteed by partners or partner affiliates.
Computing Gain on Contribution of Encumbered Property	This template can be used to determine how much gain if any must be recognized on a contribution of encumbered property to a partnership and determine the partner's adjusted tax basis in the partnership interest.
Computing Partner's Basis in Property Received in Partnership Distribution	This template can be used to compute the partner's basis in property distributed by the partnership in a current or liquidating distribution when multiple properties are distributed.
Determining Continuing Entity in Partnership Merger or Division	This template is used to determine the continuing entity, if any, in (1) the merger of two or more partnerships or (2) the division of a partnership into two or more partnerships.
Partner's Outside Basis Calculation	This template calculates each partner's outside basis in the partnership, which equals the partner's tax basis capital account plus his share of partnership liabilities. The partner's outside basis is used to determine gain or loss upon the disposition of the partnership interest and may limit the current deductibility of partnership losses and deductions.

1120 Tax (20161201) [\(top\)](#)

Template Name	Description
Accrual to Cash Conversion	The purpose of this template is to compute the adjustment from accrual based financial statement income to cash basis income for tax reporting when allowed.
Completed Contract Method	The purpose of this template is to compute the adjustment from financial statement income (using the percentage of completion method) to taxable income (using the completed contract method).
Computing 481(a) Adjustments	This template computes the amount of the adjustment arising from a change in accounting method under IRC Sec. 481(a).
Tracking 481(a) Adjustments	This template tracks the adjustments resulting from a change in accounting method under IRC Sec. 481(a).
Capital Loss Carryforward	The purpose of this template is to produce a carryforward schedule for IRC Sec. 1212(a)(1) capital losses.
Net Operating Loss Carryforward	This template is used to generate a carryforward schedule for IRC Sec.172(b) net operating losses generated and applied and to track when the losses expire.
Passive Activity Loss Carryforward	This template tracks the amount of passive activity losses to be carried forward.
Section 179 Carryforward	The purpose of this template is to produce a carryover schedule for Section 179 expenses.
Three-year Comparison of Book/Tax Differences	This template summarizes the numerous book-tax adjustments necessary in the preparation of a corporate income tax return.
Accruals-Tax Basis	The purpose of this template is to compute the adjustment for the accrual of expenses allowed for book purposes but not for tax.
Bad Debt Expense	The purpose of this template is to determine the amount of bad debt expense deductible for income tax purposes.
Lease Inclusion	This template computes the amount (if any) to be included in gross income under IRC Sec. 280F(c) to offset rental deductions for business use of a

Template Name	Description
	leased auto for a term of 30 days or more.
Meals and Entertainment	This template calculates the 50% disallowance of meal and entertainment deductions under IRC Sec. 274(n) and identifies nondeductible travel and entertainment expenses.
Officers' Compensation	This template details the information for officers' compensation that is required to be reported on the current year tax return.
Installment Sale Deferred Gain	This template can be used to calculate and track the deferred gain on installment sales.
Like-kind Exchanges	The purpose of this template is to determine the tax gain to be recognized from a like-kind exchange transaction, compute the basis of the property received, and produce the tax adjusting entry to properly record the transaction.
Analysis of Inventory Reserves	The purpose of this template is to determine how much of the inventory allowance is deductible for tax purposes and to calculate the M-1 adjustment.
UNICAP Summary	This template summarizes the UNICAP timing difference between book and income tax.
Loan Information	The purpose of this template is to provide loan amortization schedules and calculate the current and long-term portions of the loan.
Earnings & Profits (E&P)	This template calculates current and accumulated E&P, the amount of dividends paid from E&P, and any dividends paid in excess of E&P.
Retained Earnings Rollforward	The purpose of this template is to document and reconcile the changes in the equity accounts for the year.
Prepaid Asset Reconciliation	This template reconciles prepaid assets and calculates the M-1 adjustment for any book/tax difference.
Depreciation and Sale of Assets	This template is designed to produce a summary report to tie out book and tax depreciation information. It is not designed to calculate detailed depreciation expense. A schedule of assets disposed of during the year can also be generated to facilitate the reconciliation of the net assets per book and net assets per tax.
Organizational Expenses	The purpose of this template is to calculate the amortization expense for organizational costs, prepare a journal entry for the amortization expense, and produce a journal entry to reclassify organizational costs for the various expenses.
Start-up Costs	The purpose of this template is to calculate the amortization expense for start-up costs, prepare a journal entry for the amortization expense, and produce a journal entry to reclassify start-up costs for the various start-up expenses.
Accumulated Earnings Tax Computation	This template calculates the accumulated earnings tax.
Computation of Section 444 Required Payment	This template computes a corporation's required payment under IRC Sec. 444.
Current and Deferred Taxes	This template computes a company's federal income tax provision. The template makes two calculations--one for the deferred provision and another for the current provision.

1120S Tax (20161201) [\(top\)](#)

Template Name	Description
Accrual to Cash Conversion	The purpose of this template is to compute the adjustment from accrual based financial statement income to cash basis income for tax reporting when allowed.
Completed Contract Method	The purpose of this template is to compute the adjustment from financial statement income (using the percentage of completion method) to taxable income (using the completed contract method).
Computing 481(a) Adjustments	This template computes the amount of the adjustment arising from a change

Template Name	Description
	in accounting method under IRC Sec. 481(a).
Tracking 481(a) Adjustments	This template tracks the adjustments resulting from a change in accounting method under IRC Sec. 481(a).
Depreciation and Sale of Assets	This template is designed to produce a summary report to tie out book and tax depreciation information. It is not designed to calculate detailed depreciation expense. A schedule of assets disposed of during the year can also be generated to facilitate the reconciliation of the net assets per book and net assets per tax.
Organizational Expenses	The purpose of this template is to calculate the amortization expense for organizational costs, prepare a journal entry for the amortization expense, and produce a journal entry to reclassify organizational costs for the various expenses.
Start-up Costs	The purpose of this template is to calculate the amortization expense for start-up costs, prepare a journal entry for the amortization expense, and produce a journal entry to reclassify start-up costs for the various start-up expenses.
Accruals-Tax Basis	The purpose of this template is to compute the adjustment for the accrual of expenses allowed for book purposes but not for tax.
Bad Debt Expense	The purpose of this template is to determine the amount of bad debt expense deductible for income tax purposes.
Lease Inclusion	This template computes the amount (if any) to be included in gross income under IRC Sec. 280F(c) to offset rental deductions for business use of a leased auto for a term of 30 days or more.
Meals and Entertainment	This template calculates the 50% disallowance of meal and entertainment deductions under IRC Sec. 274(n) and identifies nondeductible travel and entertainment expenses.
Officers' Compensation	This template details the information for officers' compensation that is required to be reported on the current year tax return.
Section 179 Carryforward	The purpose of this template is to produce a carryover schedule for Section 179 expenses.
Computing the Tax on Built-in Gains	This template is used to compute the tax on built-in gains, which generally applies to C corporations that elected S status after 1986.
Installment Sale Deferred Gain	This template can be used to calculate and track the deferred gain on installment sales.
Like-kind Exchanges	The purpose of this template is to determine the tax gain to be recognized from a like-kind exchange transaction, compute the basis of the property received, and produce the tax adjusting entry to properly record the transaction.
Analysis of Inventory Reserves	The purpose of this template is to determine how much of the inventory allowance is deductible for tax purposes and to calculate the M-1 adjustment.
UNICAP Summary	This template summarizes the UNICAP timing difference between book and income tax.
Loan Information	The purpose of this template is to provide loan amortization schedules and calculate the current and long-term portions of the loan.
Prepaid Asset Reconciliation	This template reconciles prepaid assets and calculates the M-1 adjustment for any book/tax difference.
Calculation of Basis in Stock and Debt	This template is used to adjust an S corporation shareholder's basis in stock and debt for transactions that occur during the year.
Calculations of Stock Basis, AAA, OAA, PTI, Retained Earnings and AE&P	This template calculates stock basis, the accumulated adjustments account (AAA), the other adjustments account (OAA), previously taxed income (PTI), retained earnings (RE), and accumulated earnings and profits (AE&P).
Computation of Section 444 Required Payment	This template computes a partnership's or S corporation's required payment under IRC Sec. 444.
Computing the Tax for Short-period C Return	This template computes the annualized taxable income and income tax attributable to a short C year.
Tax on Excess Net Passive Income	This template is used to compute the tax on excess net passive income

Template Name	Description
	imposed by IRC Sec. 1375.

Employee Benefit Plans (20160701) [\(top\)](#)

Template Name	Description
Help - Instructions	This help will provide information on using PPC's Workpapers for Employee Benefit Plans.
Participant accounts	Used to document the participant accounts from defined contribution plans that are selected for testing and the procedures performed to test the changes in each account.
Litigation summary & legal expense review	Provides an area to accumulate, summarize, and document the entity's description and evaluation of contingencies related to litigation, claims, and assessments and the disposition of such items; provides an area to document materiality limits for legal representations and information concerning in-house counsel; and allows the auditor to document the review of legal expense accounts and attorneys' invoices to identify firms to receive a legal representation letter.
Time control	Summarizes actual and budgeted time spent on an engagement.
Analysis of participant contributions	Analyzes the timeliness of remitting participant contributions to a plan.
Confirmation control and summary	Summarizes the results of positive and negative confirmation of plan receivables, including projection of misstatements relating to sampling procedures.
Contributions received and receivable	Analyzes contributions and contributions receivable using several different ratios.
Impairment of notes receivable	Assesses a note receivable for impairment in accordance with FASB ASC 310 (formerly SFAS No. 114, Accounting by Creditors for Impairment of a Loan) by using the guidance's criteria to determine whether the loan has been impaired and computes the impairment allowance, if applicable.
Bank reconciliation	Identifies a plan's cash transactions during the period as well as any errors that may have been made by the bank.
Participant loans	Walks the participant loans balance forward from the prior year, provides analytical measures, and helps the auditor assess future collectability, in conformity with FASB ASC 962-310, which requires loans to participants to be classified in the statement of net assets available for benefits as notes receivable from participants and measured at their unpaid principal balances plus any accrued but unpaid interest.
Property and equipment rollforward	Analyzes the change in property and equipment and accumulated depreciation accounts during the period.
Imputed interest	Imputes interest in accordance with FASB ASC 835-30 (formerly APB Opinion No. 21, Interest on Receivables and Payables) on noninterest-bearing notes and notes with interest rates that are not reasonable in comparison to prevailing market conditions. Also creates an amortization schedule for notes with 360 periods or less and summarizes information to assist in the preparation of financial statement disclosures.
Loan amortization	Creates amortization schedules for loans requiring 720 payments or less and summarizes information to assist in the preparation of debt disclosures for financial statements.
Notes payable rollforward	Summarizes changes in notes payable during the period, analyzes interest expense, and may be used to accumulate information about five-year maturities disclosures.
Summarized loan disclosure	Drafts a note payable financial statement disclosure for plans that have up to 20 loans payable. Establishes links to individual loan amortization worksheets created with the Loan Amortization template and prepares a note disclosure that describes each loan and lists the plan's five-year debt maturities.

Template Name	Description
Lease amortization	Creates amortization schedules and financial statement disclosures for capital leases with 360 payments or less.
Lease classification: capital vs. operating	Helps determine whether a lease (not involving real estate) should be treated as a capital lease by applying each of the capitalization tests in FASB ASC 840 (formerly SFAS No.13, Accounting for Leases). Also documents the results of the tests and suggests a conclusion.
Lease summary	Summarizes minimum lease payments and lease expense.
Benefit payments and other disbursements	Analyzes the amount and proportion of benefits and other disbursements made by a plan.
Compensation analytical procedures	Computes a variety of ratios for analyzing compensation expense.
Expenses: analytical procedures	Provides the form to document the following basic expense analytical procedures: compare balances in expense accounts with those of prior periods or other expectations; compare balances in various expense accounts by month within the period and with the first month after year end; compare monthly totals for expense accounts with monthly budgeted amounts; and investigate any unexpected results.
ESOP trial balance	Facilitates the preparation of the Statement of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits for an employee stock ownership plan.
Fair Value Measurements	Helps document the considerations involved in preparing the fair value measurements disclosures required by FASB ASC 820 (formerly SFAS No. 157, Fair Value Measurements).
Going Concern	Assists with GAAP disclosure requirements (introduced by FASB ASU 2014-15, Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern) when there is substantial doubt about an entity's ability to continue as a going concern for the annual period ending after December 15, 2016, and for annual periods and interim periods thereafter.
Reconciliation to 5500	Facilitates the preparation of reconciliation footnotes for various elements of a plan's financial statements. Separate worksheets allow the reconciliation and analysis of common financial statement differences.
Schedule of reportable transactions	Helps determine whether the supplemental schedule of reportable transactions is required to accompany a plan's financial statements and be filed with the Form 5500 for the plan under audit. May also be used to draft the required schedule.
Subsequent events	Facilitates the preparation of GAAP disclosures for subsequent events required by FASB ASC 855-10 (formerly SFAS No. 165, Subsequent Events), including the disclosure of nonrecognized subsequent events necessary to keep the financial statements from being misleading.
Supplemental schedules	Helps determine whether supplemental investment schedules are required to accompany a plan's financial statements and be filed with the Form 5500 for the plan under audit. May also be used to draft the required schedules.
Alternative Investments	Assists with the determination of whether or not a practical expedient may be used to value alternative investments in entities that calculate net asset value (NAV) per share following the guidance in FASB ASC 820-10-15-4.
Fair value of equity securities	Obtains the fair value of marketable equity securities at specified dates and calculates both realized and unrealized gains and losses on those securities. Also summarizes the financial statement and note disclosure information related to the securities.
Investment interest accrual information	Calculates interest income and accrued interest on various types of interest-bearing investments (such as certificates of deposit or notes receivable). Also summarizes the financial statement information related to the investments.
Investment rollforward & analysis	Summarizes changes in investment assets held by the plan during the period and accumulates information for note disclosures consistent with the relevant guidance prior to and subsequent to the adoption of ASU 2015-12 (Part II), Plan Investment Disclosures. Analyzes the current and prior year average return on investment assets by investment type and in total.

Template Name	Description
Estimates Review	Used to document accounting estimates, evaluate the degree of measurement uncertainty, select estimates for retrospective review, and document the performance of the retrospective review.
Plan mergers	Reconciles the number of participants, investment assets, and total balance of all participant accounts (401(k) plans only) of a terminating plan prior to a merger and a surviving plan prior to a merger to a surviving plan subsequent to a merger.
Random number generator	Generates random numbers to select up to 400 sample items (and 400 replacement sample items) from up to five ranges for audit testing.
Accumulated plan benefits	Analyzes the significant components of accumulated plan benefits and changes in accumulated plan benefits for a defined benefit plan.
Benefit obligations	Analyzes the significant components of benefit obligations and changes in benefit obligations for a health and welfare benefit plan.
Subsequent disbursement testing	Provides for documentation of accounts payable cut-off testing involving subsequent disbursements.
Audit decision form	Helps determine whether an audit is required for a defined benefit, defined contribution, a health and welfare plan, or a 403(b) plan.
Fluctuation Analysis DC Plan	Analyzes the year-over-year changes in major financial statement amounts for a defined contribution plan.