

# Section 22,120

## *Supplemental Checklist for Review of Agreed Upon Procedures and Other Attestation Engagements Performed in Accordance With Government Auditing Standards (Yellow Book) July 2007 Revision*

Engagement Code No.: \_\_\_\_\_

### Notice to Readers

A separate section of the manual has been set aside for supplemental engagement checklists relating to reviews of audit or attestation engagements of entities subject to *Government Auditing Standards* and Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations." The checklist section numbers and titles are as follows:

Section	Title
22,100	<i>Supplemental Checklist for Review of Single Audit Act/A-133 Engagements</i>
22,110	<i>Supplemental Checklist for Review of Audit Engagements Performed in Accordance With Government Auditing Standards (Yellow Book) July 2007 Revision</i>
22,120	<i>Supplemental Checklist for Review of Agreed Upon Procedures and Other Attestation Engagements Performed in Accordance With Government Auditing Standards (Yellow Book) July 2007 Revision</i>

Review of state and local governmental audit or attestation engagements may require use of one or more peer review engagement checklists. Refer to paragraphs .08–.10 of section 20,100, *Instructions for Use of Peer Review Engagement Checklists in the AICPA Peer Review Program*, that contains a matrix for guidance in selecting the appropriate checklist(s) for such engagements.

## Overview and Instructions

On July 27, 2007, the comptroller general of the United States issued the July 2007 revision of *Government Auditing Standards*, which supersedes the 2003 revision and updates the January 2007 revision. The effective date for the July 2007 revision of *Government Auditing Standards* is for financial audits and attestation engagements for periods beginning on or after January 1, 2008, and for performance audits beginning on or after January 1, 2008. Early implementation was permissible and encouraged. The questions in this checklist have been derived from the attestation engagement provisions of *Government Auditing Standards* (Yellow Book) July 2007 revision.

This checklist was developed for use by reviewers of attestation engagements for entities subject to the requirements of the U.S. Government Accountability Office's *Government Auditing Standards* (Yellow Book) July 2007 revision. It should be used in conjunction with the PRP section 20,900, *Agreed-Upon Procedures Engagement Checklist* or PRP section 21,000, *Other Attestation Engagement Checklist* when the attestation engagement was subject to the requirements of the Yellow Book. Questions regarding these instructions or any other materials should be directed to the AICPA Peer Review at (919) 402-4502.

The questions in this checklist emphasize reporting matters and general procedures ordinarily performed by an independent accountant in attestation engagements subject to the Yellow Book. Reviewers should adapt this checklist to fit specific engagements. All "no" answers must be thoroughly explained in section V of the applicable checklist.

**Note to Reviewer:** The AICPA established the Governmental Audit Quality Center (GAQC) (<http://gaqc.aicpa.org>) as a voluntary firm membership to enhance quality of audits performed under *Government Auditing Standards* (also referred to as Yellow Book or governmental audits). GAQC firm members have agreed, as a condition of membership, to have employees of a GAQC member firm review the governmental audits selected for its peer review (note that for purposes of the GAQC, governmental audits are all audits and attestation engagements performed under *Government Auditing Standards*). To avoid misunderstandings with firms that are GAQC members, it is advisable that team captains include a member that will allow the firm to comply with this membership requirement. Of course, if the team captain's firm is a member of the GAQC, there will be no problem.

**Supplemental Checklist for Review of Agreed Upon Procedures and Other Attestation Engagements Performed in Accordance With *Government Auditing Standards* (Yellow Book) July 2007 Revision**

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Supplemental Fieldwork Standards .....	22,149
Supplemental Reporting Standards .....	22,151

**Explanation of References:**

- GAGAS      Generally Accepted Government Auditing Standards
- GAS        *Government Auditing Standards—July 2007 Revision*, United States Government Accountability Office (Yellow Book)
- GAO CPE    *Interpretation of Continuing Education and Training Requirements*, United States Government Accountability Office—*Government Auditing Standards*, as amended by *GAO document, Guidance on GAGAS Requirements for Continuing Professional Education, April 2005*
- GAS Q&A    *Government Auditing Standards—Answers to Independence Standard Questions*, July 2002, United States Government Accountability Office
- SSAE        AICPA Statements on Standards for Attestation Engagements

Ques.   N/A\*   Yes   No†   Ref.

**GENERAL STANDARDS**

**With Regard to Independence:**

Has the audit organization included policies and procedures in its system of quality control to identify and resolve personal, external, and organizational impairments to independence, including those related to providing nonaudit services, to ensure compliance with GAGAS independence requirements? [GAS pars. 3.08–.12 and 3.21]

GA101            \_\_\_\_\_

Has the audit organization determined that attest team members participating on the engagement are free from personal impairments to independence in both fact and appearance? [GAS pars. 3.02–.04 and 3.07]

GA102            \_\_\_\_\_

If the audit organization used the work of a specialist on the attest engagement, did the organization assess the specialist’s ability to perform the work and report on the results impartially? [GAS par. 3.05]

GA103            \_\_\_\_\_

Has the audit organization determined that attest team members participating on the engagement are free from external impairments to independence in both fact and appearance? [GAS pars. 3.02–.04 and 3.10]

GA104            \_\_\_\_\_

Has the audit organization determined that it is free from organizational impairments to independence in both fact and appearance? [GAS pars. 3.02–.04 and 3.12–.19]

GA105            \_\_\_\_\_

For any nonaudit services provided to the entity that is the responsible party for the assertion or subject matter of the attestation engagement, has the audit organization identified, evaluated, and documented the independence considerations regarding compliance with the following overarching principles? [GAS par. 3.22–.24]

GA106            \_\_\_\_\_

- The audit organization does not provide nonaudit services that involve performing management functions or making management decisions.
- The audit organization does not audit or attest to their own work or provide nonaudit services in situations where the nonaudit services are significant or material to the attestation engagement assertion or subject matter.

For nonaudit services that would not impair independence if supplemental safeguards are implemented, did the audit organization comply with (and document such compliance) with each of the following safeguards? [GAS par. 3.28–.30]

GA107            \_\_\_\_\_

- Exclude personnel who provided the nonaudit services from planning, conducting, or reviewing the attest work in the subject matter of the nonaudit service.

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**Note:** GAS Q&A question 30 provides a waiver of the above requirement when the audit organization provides 40 or fewer hours of nonaudit services to the entity that is the responsible party for attestation engagement assertion or subject matter.

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- Did not reduce the scope and extent of the attest work below the level that would be appropriate if the nonaudit service were performed by an unrelated party.

\* The “N/A” column should be used when the item either does not exist or is not material.

† All “No” answers should be handled in either of the following ways: (1) discussed on a Matter for Further Consideration (MFC) form with the MFC form number noted in the “Ref.” column or (2) discussed on the pages at the end of the checklist to which this supplement relates.

- |   | <u>Ques.</u> | <u>N/A</u> | <u>Yes</u> | <u>No</u> | <u>Ref.</u> |
|---|--------------|------------|------------|-----------|-------------|
| <ul style="list-style-type: none"> <li>• A written understanding has been established with the party contracting for the nonaudit service as to the objectives, scope of work, nonaudit product or deliverables, and management’s responsibility for               <ul style="list-style-type: none"> <li>— the subject matter of the nonaudit service;</li> <li>— the substantive outcomes of the work; and</li> <li>— making any decisions that involve management functions related to the nonaudit service and accepting responsibility for such decisions.</li> </ul> </li> <li>• The audit organization has documented its consideration of the nonaudit services, including its conclusions about the impact on audit organization independence as it relates to the attest engagement.</li> </ul> |              |            |            |           |             |

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**Note:** The following are examples of nonaudit services that would not impair independence if the supplemental safeguards are implemented.

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- The audit organization provides basic accounting assistance such as the following:
  - preparing draft financial statements based on management’s trial balances and approved adjusting entries.
  - preparing draft notes to the financial statements based on information from management.
  - preparing a trial balance based on management’s chart of accounts.
  - maintaining depreciation schedules based on management determinations on method, estimated lives, and salvage value.
- The audit organization provides payroll services, limited to using records and data approved by entity management, when payroll is not material to the subject matter of the attest engagement.
- The audit organization provides limited appraisal or valuation services where management has determined and taken responsibility for all significant assumptions and data.
- The audit organization prepares the entity’s indirect cost proposal, cost allocation plan (provided the amounts are not material to the subject matter), or the assertions of the attest engagement, and management assumes responsibility for all significant assumptions and data.
- The audit organization provides advisory services on information technology limited to system design, installation, and security with management acknowledging its responsibilities and not relying on the audit organization’s work as its primary basis for determining system adequacy.
- The audit organization provides human resources services to assist in evaluating potential candidates limited to serving on a panel or assisting management in arriving at a list of best candidates.
- The audit organization prepares routine tax filings based on information provided by the entity.

	<u>Ques.</u>	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
Did the audit organization avoid providing the following nonaudit services that impair independence? [GAS par. 3.29]	GA108	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

**Note:** The safeguards do *not* resolve independence conflicts related to the nonaudit service examples described in the following list.

- Maintaining, preparing, or taking responsibility for the entity’s basic financial or accounting records
- Posting transactions (whether coded or not coded) to the entity’s records
- Determining account balances or capitalization criteria
- Designing, developing, installing, or operating the entity’s accounting or other information systems that are material or significant to the subject matter of the attest engagement
- Providing payroll services that are material to the subject matter of the attest engagement or involve making management decisions
- Providing appraisal or valuation services for which management has not determined and taken responsibility for the significant assumptions or data
- Recommending a single individual for a specific position that is key to the entity (or otherwise making or influencing management’s selection) or conducting an executive search or recruiting program for the entity
- Developing the entity’s performance measurement system when material or significant to the subject matter of the attest engagement
- Developing the entity’s policies, procedures, or internal controls
- Performing management’s assessment of internal controls when such controls are significant to the subject matter of the attest engagement
- Providing services that are intended to be used as management’s primary basis for decision-making that is significant to the subject matter of the attest engagement
- Carrying out the entity’s internal audit function
- Performing any other management functions, including serving as a voting member of an entity’s management committee or board, making policy decisions, supervising entity employees, authorizing the entity’s transactions, or maintaining custody of the entity’s assets

For audit organizations that provided nonaudit services to an entity for which it has performed an attestation engagement under GAGAS, has the audit organization communicated with the engagement requestors and those charged with governance to clarify that the scope of the nonaudit services does not constitute an audit under GAGAS? [GAS par. 1.33]

GA109	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
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For any nonaudit services provided to an attest client, did the audit organization avoid reporting that such services were conducted in accordance with GAGAS? [GAS par. 1.33]

GA110	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
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	<u>Ques.</u>	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
For governmental audit organizations, if any personal, external, or organizational impairments are identified and the audit organization cannot decline the work because of legislative requirements or other similar reasons, did the organization disclose the impairment and modify the report with regards to GAS compliance? [GAS par. 3.04]	GA111	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Competence:</b>					
Does the audit organization have a quality control policies and procedures for recruitment, hiring, continuous development, meeting CPE requirements, assignment, and evaluation of staff and does management assess and match the skills necessary to accomplish audit objectives? [GAS pars. 3.41 and 3.48]	GA112	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Does the attestation engagement team collectively possess adequate professional competence (the blending of education and experience) for the tasks required? [GAS par. 3.40–.42]	GA113	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Do the attestation engagement team members appear knowledgeable or to have accessed appropriate knowledge in subject matter and criteria of the attestation engagement and have sufficient skills appropriate for the work being performed? [GAS par. 3.43]	GA114	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did the engagement team members have sufficient knowledge and understanding of the AICPA general standard related to criteria, AICPA attestation standards (and related SSAEs) related to fieldwork and reporting, and the supplemental standards of GAS? [GAS par. 3.44–.45]	GA115	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did the audit organization assess and document the professional qualifications of any external specialists assisting in the attest engagement? [GAS par. 3.49]	GA116	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Do the attestation engagement team members meet the 24 and 80 hour continuing professional education requirements of <i>Government Auditing Standards</i> , as applicable? [GAS par. 3.46–.48; GAO CPE <sup>‡</sup> ]	GA117	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Professional Judgment:</b>					
Has the audit organization exercised appropriate professional judgment in planning and performing the attestation engagement and reporting the results? [GAS par. 3.31–.32]	GA118	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Has the audit organization exercised reasonable care in complying with applicable professional standards, exercising professional skepticism, maintaining objectivity and integrity, assigning competent staff, defining the scope of work, evaluating the evidence, and maintaining appropriate quality control in the conduct of the attest engagement? [GAS par. 3.33–.37]	GA119	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Has the audit organization documented significant decisions affecting the engagement objectives, scope, and methodology; findings; conclusions; and recommendations resulting from applying professional judgment? [GAS par. 3.38]	GA120	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

<sup>‡</sup> The Government Accountability Office updated its continuing professional education interpretation and amended paragraph 3.45 of *Government Auditing Standards* in April 2005.

	<u>Ques.</u>	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
<b>With Regard to Quality Control and Assurance:</b>					
Has the audit organization established a system of quality control that is designed to provide reasonable assurance of compliance with professional standards and any applicable legal and regulatory requirements? [GAS par. 3.50–.51]	GA121	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Has the audit organization documented its quality control policies and procedures and communicated them to organization personnel? [GAS par. 3.52]	GA122	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Has the audit organization documented compliance with its quality control policies and procedures and maintained such documentation for a period of time sufficient to enable monitoring and peer review? [GAS par. 3.52]	GA123	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Does the audit organization’s system of quality control collectively address [GAS par. 3.53]	GA124	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<ul style="list-style-type: none"> <li>• leadership responsibilities for quality within the organization?</li> <li>• independence, legal, and ethical responsibilities?</li> <li>• initiation, acceptance, and continuance of attest engagements?</li> <li>• human resources?</li> <li>• engagement performance, documentation, and reporting?</li> <li>• monitoring of quality?</li> </ul>					
Has the audit organization at least annually performed monitoring of system quality and analyzed and summarized the results of that monitoring to identify any systemic improvements needed? [GAS par. 3.54]	GA125	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Has the organization met the external peer review requirements of GAS through an independent peer review once every three years, sufficient in scope to meet the GAGAS requirements? [GAS par. 3.55–.60]	GA126	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Has the audit organization made its most recent peer review report publicly available, such as through Web site posting, availability in a public file, or other transparent means? [GAS par. 3.61]	GA127	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Does the audit organization’s engagement understanding with the party contracting for the attestation service include having provided the organization’s most recent (within the last three years) external quality control review report with any letter of comment and any subsequent peer review reports with letters of comment received during the period of the attestation engagement contract to the party contracting for the attestation service? [GAS par. 3.62]	GA128	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
If the audit organization is relying on another audit organization’s work, did the relying audit organization request and receive a copy of and consider the impact of the other organization’s most recent external quality control review report and any letter of comments? [GAS par. 3.63]	GA129	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Criteria</b>					
Has the auditor determined that that the subject matter of the attestation engagement is capable of evaluation against criteria that are suitable and available to users of the attest report? [GAS par. 6.03]	GA130	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

**Note:** GAS incorporates only one of the AICPA general standards for attestation engagements—suitable criteria.

Ques.   N/A   Yes   No   Ref.

**SUPPLEMENTAL FIELDWORK STANDARDS**

**Note:** GAS requires that the auditor follow the attestation engagement fieldwork standards of the AICPA and comply with the following supplemental fieldwork standards.

**With Regard to Auditor Communication During Planning:**

Did the audit organization communicate, in writing, to the appropriate officials of the entity’s management, those charged with governance, and to the individuals contracting for or requesting the attestation engagement as well as appropriately document the communication of the following information, where applicable?

GA131            \_\_\_\_\_

- The nature, timing, and extent of planned testing and reporting on the subject matter or assertion about the subject matter [GAS par. 6.07a]
- The level of assurance the auditor will provide [GAS par. 6.07b]
- Any potential restriction on the auditor’s reports [GAS par. 6.07c]
- If the engagement was terminated before it was completed and a report is not issued, the reasons for termination [GAS par. 6.08]

If the engagement was terminated before it was completed and a report not issued, did the audit organization document the results of the work to date of termination and why the engagement was terminated? [GAS par. 6.08]

GA132            \_\_\_\_\_

**With Regard to Considering the Results of Previous Audits and Attest Engagements:**

Did the audit organization evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the subject matter or the assertion of the attestation engagement? [GAS par. 6.09]

GA133            \_\_\_\_\_

Did the audit organization use the information gathered in regards to findings and recommendations from previous engagements in assessing risk and determining the nature, timing, and extent of current engagement work? [GAS par. 6.09]

GA134            \_\_\_\_\_

**With Regard to Internal Control:**

For examination-level attestation engagements, did the audit organization obtain a sufficient understanding of internal control that is material to the subject matter in planning the engagement and designing the engagement procedures to achieve the objectives of the attestation engagement? [GAS par. 6.10–.12]

GA135            \_\_\_\_\_

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**Note:** The above fieldwork standard is only required for examination-level attestation engagements and is not required for review-level or agreed-upon procedures engagements.

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**With Regard to Detecting Fraud, Illegal Acts, Violations of Contracts or Grant Agreements, and Abuse That Could Have a Material Effect on the Subject Matter:**

In planning examination-level attestation engagements, did the audit organization design the engagement to provide reasonable assurance of detecting fraud, illegal acts, or noncompliance with provisions of contracts or grant agreements that could have a material effect on the assertion or subject matter and document the related risk factors? [GAS par. 6.13a]

GA136            \_\_\_\_\_

	<u>Ques.</u>	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
For review-level attestation engagements or agreed-upon procedures engagements, if information comes to the audit organization’s attention indicating that fraud, illegal acts, or violations of provisions of contracts or grant agreements may have occurred, did the audit organization consider whether the possible fraud, illegal acts, or violation of provisions of contracts or grant agreements could materially affect the results of the engagement? [GAS par. 6.13b]	GA137	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
For review-level attestation engagements or agreed-upon procedures engagements, if information comes to the audit organization’s attention indicating that fraud, illegal acts, or violations of provisions of contracts or grant agreements may have occurred and the audit organization determined that the possible fraud, illegal acts, or violation of provisions of contracts or grant agreements could materially affect the results of the engagement did the audit organization extend the audit steps and procedures, as necessary, to (1) determine if fraud, illegal acts, violations of provisions of contracts or grant agreements, are likely to have occurred and, if so, (2) determine their effect on the results of the attestation engagement? [GAS par. 6.13b]	GA138	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
For all levels of attestation engagements, if indications of possible abuse that could be quantitatively or qualitatively material, did the audit organization apply procedures to determine the potential effect on the subject matter or other data significant to the engagement objectives? [GAS par. 6.13c–.14]	GA139	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Developing Elements of Findings:</b>					
If deficiencies in internal control, fraud, illegal acts, violations of contracts or grant agreements were identified, did the audit organization plan and perform procedures to develop the attest engagement findings to contain the elements or criteria, condition, cause, and effect or potential effect, as applicable to the attest engagement objectives? [GAS par. 6.15]	GA140	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Attest Documentation:</b>					
Did the audit organization prepare attest documentation in sufficient detail to provide a clear understanding of the work performed, the evidence obtained and its source, and the conclusions reached? [GAS par. 6.20]	GA141	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Does the attest documentation contain sufficient information to enable an experienced auditor having no previous connection with the attestation engagement to understand from the documentation the nature, extent, and results of procedures performed, the evidence obtained and its source, and the audit organization’s significant judgments and conclusions? [GAS par. 6.21]	GA142	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Does the attestation engagement documentation meet the supplemental requirements of GAS and contain the following:	GA143	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<ul style="list-style-type: none"> <li>• The objectives, scope, and methodology of the attestation engagement [GAS par. 6.22a]</li> <li>• The work performed to support significant judgments and conclusions, including descriptions of transactions and records examined [GAS par. 6.22b]</li> <li>• Evidence of supervisory reviews (before the attestation engagement report is issued) of the work performed that supports findings, conclusions, and recommendations in the report [GAS par. 6.22c]</li> </ul>					

- |  | <i>Ques.</i> | <i>N/A</i> | <i>Yes</i> | <i>No</i> | <i>Ref.</i> |
|--|--------------|------------|------------|-----------|-------------|
| <ul style="list-style-type: none"> <li>• The audit organization’s consideration that planned attestation engagement procedures are designed to achieve the engagement objectives when engagement evidential matter is highly dependent on computer information systems, is material to the engagement objective, and the audit organization is not relying on the effectiveness of the internal control over those systems that produced the evidence [GAS par. 6.22d]</li> <li>• (1) The rationale for determining the nature, timing, and extent of planned attestation procedures; (2) the kinds and competence of available evidence produced outside a computerized information system or plans for direct testing of data produced from such a system or both; and (3) the effect on the attestation report if evidence does not afford a reasonable basis for achieving the engagement objectives [GAS par. 6.22d]</li> </ul> |              |            |            |           |             |

If the audit organization did not comply with applicable GAGAS requirements (mandatory requirements and presumptively mandatory requirements where alternative procedures were not sufficient to achieve the standard’s objectives), did the documentation include the departure, its impact on the engagement, and the impact on their conclusions? [GAS par. 6.23]

GA144                \_\_\_\_\_

Has the audit organization established policies and procedures for the safe custody, retention of, third-party requests of, and access and update to engagement documentation to meet any legal, regulatory, or administrative requirements? [GAS par. 6.24–.26]

GA145                \_\_\_\_\_

Has the audit organization established information system controls concerning accessing and updating the attest documentation? [GAS par. 6.24]

GA146                \_\_\_\_\_

When investigations or legal proceedings are initiated or in process in regards to the subject matter of the engagement, did the audit organization evaluate the impact on the current engagement? [GAS par. 6.29]

GA147                \_\_\_\_\_

**SUPPLEMENTAL REPORTING STANDARDS**

**Note:** GAS requires that the auditor follow the attestation engagement reporting standards of the AICPA and comply with the following supplemental reporting standards.

**With Regard to Reporting Auditors’ Compliance With GAGAS:**

If the audit organization complied with all applicable GAGAS requirements, does the attestation engagement report include a statement that the audit organization performed the engagement in accordance with *Government Auditing Standards* issued by the comptroller general of the United States? [GAS pars. 6.11 and 6.32]

GA148                \_\_\_\_\_

If the audit organization did not follow all applicable GAGAS requirements, was the scope section of the report properly modified to disclose that an applicable standard was not followed, the reasons therefore, and how not following the standard affected (or could have affected) the attestation engagement results? [GAS pars. 1.12–.13]

GA149                \_\_\_\_\_

If the audit organization is citing GAGAS and other professional standards and inconsistencies exist between GAGAS and the other standards, did the audit organization use GAGAS as the prevailing standard for conducting and reporting the results? [GAS par. 1.14]

GA150                \_\_\_\_\_

	<u>Ques.</u>	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
<b>With Regard to Reporting Deficiencies in Internal Control, Fraud, Illegal Acts, Violations of Provisions of Contracts or Grant Agreements, and Abuse:</b>					
If the audit documentation provides evidence of any of the following, do the reports on internal control and compliance and other matters properly report [GAS par. 6.33–.38]					
GA151	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
	<ul style="list-style-type: none"> <li>• significant deficiencies in internal control, identifying those considered material weaknesses?</li> <li>• all instances of fraud or illegal acts unless clearly inconsequential?</li> <li>• violations of provisions of contracts or grant agreements that have a material effect on the subject matter?</li> <li>• instances of abuse that are either quantitatively or qualitatively material to the subject matter?</li> </ul>				
If the audit organization identified and communicated internal control deficiencies that have an inconsequential effect on the subject matter and communicated such deficiencies, was the communication documented? [GAS par. 6.35]					
GA152	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
If applicable, did the audit organization report known or likely fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse directly to outside parties (1) when the entity fails to satisfy legal or regulatory requirements to report such information themselves or (2) when the findings, material to the subject matter, involve funding from an other government agency and the entity has failed to timely report such information to the funding agency? [GAS par. 6.39–.40]					
GA153	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>Note:</b> This requirement on the audit organization applies even if the organization has resigned or been dismissed from the engagement prior to its completion.					
If the entity was required to report known or likely fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse to outside parties and asserted that they have indeed met such requirements, did the audit organization obtain sufficient evidence, such as confirmations, to corroborate management’s assertions? [GAS par. 6.41]					
GA154	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Were engagement findings presented in accordance with the guidance in <i>Government Auditing Standards</i> , including the guidance on elements of a finding and by placing the findings in proper perspective? [GAS par. 6.15–.19 and 6.42–.43]					
GA155	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Reporting Views of Responsible Officials:</b>					
For reported findings related to internal control deficiencies or fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse, did the audit organization obtain and report the views of responsible officials as well as planned corrective action? [GAS par. 6.44–.45]					
GA156	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
If the views of responsible officials are inconsistent with or in conflict with the audit organization’s findings, conclusions, or recommendations, did the audit organization evaluate the validity of such comments and either modify their report if valid or explain the reasons for disagreement if not valid? [GAS par. 6.49]					
GA157	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>Ques.</u>	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
If the entity refuses to provide comments or is unable to do so in a timely manner, did the audit organization indicate such in their report? [GAS par. 6.50]	GA158	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Reporting Confidential or Sensitive Information:</b>					
If certain information is prohibited from public disclosure or is excluded from the report due to confidentiality or its sensitive nature, did the audit organization evaluate the effect of the omission and did the attestation engagement report state that certain information was omitted and the reason that makes the omission necessary? [GAS par. 6.51–.52]	GA159	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
If the audit organization was subject to public records laws that impact report availability, did the audit organization determine whether other means of communicating with management and those charged with governance would be more appropriate? [GAS par. 6.55]	GA160	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>With Regard to Distributing Reports:</b>					
If report distribution was limited for any reason, did the audit organization document such limitation? [GAS par. 6.56]	GA161	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Was the attestation engagement report submitted to those charged with governance, the appropriate officials of the responsible party, and the appropriate oversight bodies or organizations arranging for the attestation engagement? [GAS par. 6.56]	GA162	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
If applicable, did the audit organization also distribute report copies to other officials who have legal oversight or who may be responsible for acting on engagement findings and recommendations and any other parties authorized to receive copies? [GAS par. 6.56a]	GA163	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did the audit organization clarify report distribution responsibilities with the organization that engaged the audit organization? [GAS par. 6.56c]	GA164	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
If the audit organization agreed to make the report distribution, did the engagement agreement include steps to be taken to ensure the availability of the report for public inspection? [GAS par. 6.56c]	GA165	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

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