

Summary of Changes to the Exam Blueprints – Effective January 1, 2018

AUD

Reference (Area, Group, Topic)	Description of Change
Area II, C, 2 – Flow of transactions and design of internal controls	<ul style="list-style-type: none"> • Task statement changed to read as follows: Perform a walkthrough and document the flow of transactions relevant to an audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls. • Task statement changed to read as follows: Perform tests of the design and implementation of internal controls relevant to an audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls. • Task statement changed to read as follows: Identify and document the key controls within the flow of an entity's transactions relevant to an audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls. • Task statement changed to read as follows: Evaluate whether internal controls relevant to an audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls are effectively designed and placed in operation.
Area II, C, 3 – Implications of an entity using a service organization	<ul style="list-style-type: none"> • Task statement changed to read as follows: Identify and document the purpose and significance of an entity's use of a service organization, including its impact on an audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls. • Task statement changed to read as follows: Use a service organization report to determine the nature and extent of testing procedures to be performed in an audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls.
Area II, C, 4 – Information Technology (IT) general and application controls	<ul style="list-style-type: none"> • Task statement changed to read as follows: Identify and document an entity's key IT general and application controls, including their impact on the audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls. • Task statement changed to read as follows: Perform and document the tests of an entity's IT general and application controls, including controls relevant to the audit of an entity's financial statements, <u>including an audit</u> of an entity's internal controls.
Area III, C, 4 – Observation and inspection	<ul style="list-style-type: none"> • Task statement changed to read as follows: Perform tests of operating effectiveness of internal controls, including the analysis of exceptions to identify deficiencies in an audit of financial statements or an <u>audit</u> of internal control.
Area IV, A, 3 – Examination of internal control integrated with an audit of financial statements	<ul style="list-style-type: none"> • Content topic changed to read as follows: <u>Audit</u> of internal control integrated with an audit of financial statements • Task statement changed to read as follows: Identify the factors that an auditor should consider when forming an opinion on the effectiveness of internal control in an <u>audit</u> of internal control. • Task statement changed to read as follows: Identify the appropriate form and content of a report on the <u>audit</u> of internal control, including

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	<p>report modifications and the use of separate or combined reports for the audit of an entity's financial statements and the <u>audit</u> of internal control.</p> <ul style="list-style-type: none"> Task statement changed to read as follows: Prepare a draft report for an examination of internal control engagement or for an <u>audit</u> of internal control integrated with the audit of an entity's financial statements, starting with a report example (e.g., an illustrative report from professional standards).
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BEC

Reference (Area, Group, Topic)	Description of Change
No Changes	

FAR

Reference (Area, Group, Topic)	Description of Change
Area I, C, 4 – Statement of Functional Expenses	<ul style="list-style-type: none"> Eliminated Area 1, C, 4 and all associated task statements.
Area II, I – Equity	<ul style="list-style-type: none"> Task statement changed to read as follows: Calculate unrestricted, temporarily restricted and permanently restricted net asset balances for a nongovernmental, not-for-profit entity and prepare journal entries.
Area III, G – Nonreciprocal Transfers	<ul style="list-style-type: none"> Task statement changed to read as follows: Calculate increases in unrestricted, temporarily restricted or permanently restricted net assets attributable to contributions for a nongovernmental, not-for-profit entity.

REG

Reference (Area, Group, Topic)	Description of Change
References - Regulation	<ul style="list-style-type: none"> Reference changed to read as follows: Internal Revenue Code of 1986, as amended, and Regulations Reference added: Treasury Regulations