

Section 21,050 Review Attestation Engagement Checklist* (For Financial Statements With Periods Ending on or After December 15, 2012)

ENGAGEMENT PROFILE

Engagement Code No. _____ Office _____
 Owner or Partner _____ Period Covered _____
 Manager _____ Date of Report _____
 Engagement Quality Control Reviewer† _____ Date Report Released _____

This engagement involves reporting on the following:

- Review of written assertions—Pro forma financial information
- Review of written assertions—Other (explain) _____

Financial or Other Information Involved: _____

The assertions are for an entity that is a (an)

- independent entity
- consolidated or combined group
- subsidiary, division, or branch
- other (explain) _____

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

Type of Industry: _____

List any non-attest services [ET 101.05] performed for the client during the period of the professional engagement or the period covered by the financial statements. _____

Hours on this engagement:

Owner or Partner	_____	
Engagement Quality Control Reviewer	_____	
Manager (or equivalent)	_____	
Senior or Other Professionals	_____	
Total hours	=====	Total Budgeted _____

* Reviews of examined or compiled financial forecasts and projections engagements performed under AT Section 301, *Financial Forecasts and Projections* (AICPA, *Professional Standards*), should be documented using PRP section 20,800, *Prospective Financial Statement Engagement Checklist*. Reviews of agreed-upon procedures engagements (whether of financial forecasts and projections or written assertions) performed under the attestation standards should be documented using PRP section 20,900, *Agreed-Upon Procedures Engagement Checklist*. Any attestation engagements not covered by those two checklists should be documented using this checklist.

† Not applicable, unless required by firm policy.

Describe the engagement team’s experience and training relevant to this engagement. _____

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Date Engagement
Review Performed _____

Date Checklist Reviewed
by Team Captain _____

Reviewer Signature _____

Team Captain Signature _____