

Summary of Available Sample Engagement Letters for SSARS No. 21 Engagements

To assist with your engagements to prepare, compile or review financial statements under SSARS No. 21, the AICPA has prepared sample engagement letters for a number of the common situations you may encounter. This document summarizes the letters that are available and where they are located*.

Preparation Engagements	
Description	Location
Engagement to Prepare Financial Statements in Accordance With U.S. GAAP	PCPS Exploring SSARS No. 21
Engagement to Prepare Financial Statements of a Not-for-Profit Entity in Accordance With the Modified Cash Basis of Accounting Except the Financial Statements Are to Include Accounts Receivable and Accounts Payable (Departures From the Modified Cash Basis of Accounting)	AICPA Preparation, Compilation, and Review Engagements Guide
Engagement to Prepare Financial Statements in Accordance With U.S. GAAP, Except the Financial Statements Omit the Statement of Cash Flows and Substantially All Disclosures Required by U.S. GAAP	AICPA Preparation, Compilation, and Review Engagements Guide
Engagement to Prepare Financial Statements in Accordance With the Tax-Basis of Accounting	AICPA Preparation, Compilation, and Review Engagements Guide
Engagement to Prepare Financial Statements in Accordance With a Prescribed Format	AICPA Preparation, Compilation, and Review Engagements Guide
Engagement to Prepare One or More Specified Elements, Accounts, or Items of a Financial Statement	AICPA Preparation, Compilation, and Review Engagements Guide

Compilation Engagements	
Description	Location
Financial Statements Prepared in Accordance With U.S. GAAP	PCPS Exploring SSARS No. 21
Financial Statements Prepared in Accordance With U.S. GAAP, Except the Financial Statements Omit the Statement of Cash Flows and Substantially All Disclosures Required by U.S. GAAP and in Which the Accountant's Independence Is Impaired	SSARS No. 21 Section 80.A42 -or- AICPA Preparation, Compilation, and Review Engagements Guide
Financial Statements Prepared in Accordance With the Tax- Basis of Accounting	SSARS No. 21 Section 80.A42 -or- AICPA Preparation, Compilation, and Review Engagements Guide
Financial Statements Prepared in Accordance With a Prescribed Format	AICPA Preparation, Compilation, and Review Engagements Guide
Compilation Engagement With Respect to One or More Compiled Specified Elements, Accounts, or Items of a Financial Statement	AICPA Preparation, Compilation, and Review Engagements Guide

Review Engagements	
Description	Location
Financial Statements Prepared in Accordance With U.S. GAAP	PCPS Exploring SSARS No. 21
Financial Statements Prepared in Accordance With the Tax- Basis of Accounting	SSARS No. 21 Section 90.A145 -or- AICPA Preparation, Compilation, and Review Engagements Guide
Engagement to Review One or More Specified Elements, Accounts, or Items of a Financial Statement	AICPA Preparation, Compilation, and Review Engagements Guide

* The PCPS Exploring SSARS No. 21 toolkit is available free to [PCPS](#) member firms and is available for [purchase](#) by non-PCPS members.

The [AICPA Preparation, Compilation, and Review Engagements Guide](#) can be purchased through the [AICPA Store](#) or accessed through a subscription service such as the [AICPA Essential A&A Research Collection](#) or similar service.

The Statements on Standards for Accounting and Review Services (SSARs) are available [online](#) at [AICPA.org](#).