



Examples of Direct Engagements

The following are examples of direct engagements. Generally, any engagement that can be performed under the assertion-based attestation standards can be performed under the direct engagements standards.

Subject Matter	Criteria	Objective of the Direct Engagement
Drug company procedures to comply with FDA regulations	FDA regulations	Practitioner examines foreign drug company procedures to determine if they conform to FDA regulations.
Compliance with a Contract	Specified requirements of the contract	Practitioner examines responsible party's compliance with contract terms and conditions.
Compliance With a Royalty Agreement	Defined in the contract	Practitioner examines responsible party records to determine if royalties per a royalty agreement have been correctly determined and paid.
Cyber-security weaknesses	Using criteria currently under development	Practitioner examines the responsible party's IS/IT procedures to determine if there are any unmitigated risks to information security.
Fraud Risk Management	COSO Fraud Risk Management Framework	Practitioner examines the responsible party's fraud risk management process to see if has been implemented in accordance with COSO's Fraud Risk Management Framework.
Non-profit fundraising success	Agreed upon definition of what <i>profit fundraising success</i> means, for example, a specific amount	Responsible party engaged a fundraising company and wants practitioner to assess whether the fundraising efforts were successful.

Examples of DEs Oct 2016 ASB
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Research and development milestones	Agreed upon definition of what <i>milestones</i> means	Practitioner is engaged to determine if the R&D dollars spent enabled the company to meet specified milestones.
Client's financial records	Predefined client- identified benchmark, e.g., increase in sales	Evaluate whether the client met the benchmark