The EBPAQC has many valuable resources and tools available to help members. They are provided to members in periodic Alerts and also are available on the Center’s website.

- **Center website** - The Center has a dedicated website that provides information about the Center, membership requirements, tools and resources, events and AICPA EBP products. The website also has archives of past Alerts and webinar events.

- **Alerts** - These periodic emails, sent to the firm’s Designated Audit Quality Partner and Center Administrator and archived on the EBPAQC website, provide timely information about current developments and upcoming events. You are encouraged to share these Alerts with your staff.

- **Webinars** - These member-only events provide a wealth of information about current EBP audit issues and provide members the ability to ask questions of the experts. A CPE credit option is available for live events. Many of the past webinars are archived on the EBPAQC website.

- **Accounting and Auditing Resource Centers** - The Center website has online resource centers with information and tools on important EBP topics. (See list of resources and tools available on these resource centers below.)

- **Audit Engagement Tools and Aids** - The Center has developed many helpful tools for use in your audit engagements which are available on the Center website. Below is a list of the member tools.
  
  - Audit Information Request Tracker
  - Identification of Parties In Interest and Related Parties
  - Documentation of Procedures Performed to Identify Related Parties and Related Party Transactions, and Parties in Interest and Party in Interest Transactions
  - Documentation of the Consideration of Potential Prohibited Transactions in an EBP Financial Statement Audit
  - EBP Audit Client Planning Meeting Tool
  - EBP Audit Internal Planning Meeting Tool
  - Plan Governing Documents, Agreements, and Correspondence Index
  - Documentation of the Auditor’s Evaluation of a Limited Scope Audit Certification
  - Common Deficiencies in Employee Benefit Plan Limited Scope Audit Certifications
  - Summary of Key Plan Document Provisions Relevant to a Defined Contribution Retirement Plan Audit
  - Planning Tool: Summary of Common EBP Audit Deficiencies, Audit Guidance and Resources
  - Common EBP Audit Deficiencies
  - Summary of Significant “Unacceptable Major” Deficiencies in DOL Audit Quality Study
  - Documentation of the Evaluation of an Appraisal Used as Audit Evidence in an Employee Stock Ownership Plan Financial Statement Audit
  - Documentation of Use of a Type 2 Service Auditor’s Report in an Employee Benefit Plan Financial Statement Audit
- Documentation of Use of an Actuarial Report in an Audit of a Defined Benefit Plan’s Financial Statements
- Internal Control Communication Examples (Updated 2017)

• **Practice Management Tools and Aids** - The Center has developed many helpful tools for use in your audit engagements which are available on the Center website. Below is a list of the member tools.
  - Performing Quality ERISA Employee Benefit Plan Audits: Firm Best Practices
  - Documentation of Review of AICPA Independence Requirements Where Nonattest Services Are Performed for an Employee Benefit Plan Audit Client
  - Audit Preparedness Checklist
  - Internal Inspection Tool
  - ERISA Audit Inventory and Staffing Schedule
  - Responding to Requests for Proposals
  - Employee Benefit Plan Audit Competency Model

• **Topix Primer Series** - The Center has prepared primers which provide information on certain EBP topics, including the following:
  - Definition of Compensation in an Employee Benefit Plan
  - Multiple Employee Retirement Plans and Multiple Employer Welfare Arrangements
  - Master Trusts In Employee Benefit Plans
  - Health and Welfare Benefit Plans
  - Limited Scope Audits
  - Tax and Compliance Issues for 401(k) Plans (revised 2019)
  - Parties in Interest and Prohibited Transactions
  - Insurance Company Products Offered to Employee Benefit Plans
  - Plan Investments in Bank Collective Investment Funds
  - Alternative Investments in EBP Plans
  - Stable Value Funds and Investment Contracts (Updated March 2016)
  - Multiemployer Plans
  - Employee Stock Ownership Plans (ESOPs)
  - 403(b) Plans
  - Cash Balance Plans

• **Plan Advisories** - The Center has prepared client advisories that are intended to help you communicate with your plan clients about their responsibilities for internal controls, monitoring TPAs and investments, and other important issues.
  - The Importance of Retaining and Protecting Employee Benefit Plan Records
  - Limited Scope Audits of Employee Benefit Plans
  - The Importance of Hiring a Quality Auditor to Perform Your Employee Benefit Plan Audit
  - Employee Benefit Plans- Financial Statement Audits
  - Understanding Auditor Communications
  - Valuing and Reporting Plan Investments
  - Effective Monitoring of Outsourced Plan Recordkeeping and Reporting Functions
  - The Importance of Internal Controls in Financial Reporting and Safeguarding Plan Assets

• **Archived Webinars** - The following past webinars are archived on the EBPAQC website.
  - Actuarial Reports in Defined Benefit Plan Audits - How to Effectively Use the EBPAQC Tool
  - Current Issues in Defined Benefit Plan Audits
Tools for Plan Sponsors - The EBPAQC has prepared and compiled resources for plan sponsors and other EBP stakeholders.

- Audit Quality and Auditor Selection
- Find a Center Member by firm (alpha) or state name
- RFP and Auditor Evaluation Process Checklist (Updated 2015)
- Plan Advisories
- 403(b) Plan Resources
- DOL/Regulatory Resources

EBPAQC tools and resources available in the A&A Resource Centers:

- **403(b) Plans**
  - EBPAQC Primer, 403(b) Plans

- **Auditor Communications**
  - Examples of Internal Control Communications for Employee Benefit Plans
  - Plan Advisory, Understanding Auditor Communications

- **Auditor Independence**
  - EBPAQC tool, Documentation of Review of AICPA Independence Requirements Where Nonattest Services Are Performed for an Employee Benefit Plan Audit Client (Updated 2017)
  - DOL and AICPA Independence Rules Comparison
• Defined Benefit Pension Plans
  – EBPAQC tool, Documentation of Use of an Actuarial Report in an Audit of a Defined Benefit Plan’s Financial Statements
  – General Accounting and Auditing Information
  – EBPAQC Primer, Cash Balance Plans

• Cybersecurity
  – Questions and answers document on cybersecurity and EBPs

• System and Organization Controls (SOC 1) Reports
  – EBPAQC Tool, Documentation of Use of a Type 2 Service Auditor’s Report in an Employee Benefit Plan Financial Statement Audit
  – EBPAQC Live Forum Archive-Using the Center’s SOC 1 Documentation Tool

• Employee Stock Ownership Plans (ESOP)
  – EBPAQC tool, Documentation of the Evaluation of an Appraisal Used as Audit Evidence in an Employee Stock Ownership Plan Financial Statement Audit
  – EBPAQC Primer, Employee Stock Ownership Plans

• Form 11-K Audits
  – Illustrative Auditor’s Report for 11-K Audits
  – Form 11-K SEC Reporting Requirements
  – 11-K Audits webinar archive

• Fraud in Employee Benefit Plans
  – Fraud Risk Factors in Employee Benefit Plans
  – DOL Criminal Enforcement Cases—October 2014-November 2018
  – DOL Criminal Enforcement Cases—January 2006-September 2014

• Health and Welfare Benefit Plans
  – EBPAQC Primer, Health and Welfare Employee Benefit Plans
  – Confidentiality, Indemnification, and Business Associates Agreements

• Limited Scope Audits
  – EBPAQC Primer, Limited Scope Audits of Employee Benefit Plans
  – Plan Advisory, Limited Scope Audits of Employee Benefit Plans
  – Documentation of the Auditor’s Evaluation of a Limited Scope Audit Certification
  – Common Deficiencies in Employee Benefit Plan Limited Scope Audit Certifications
  – Limited Scope Decision Tree

• Multiemployer Employee Benefit Plan Audits
  – EBPAQC Primer, Multiemployer Employee Benefit Plans

• Plan Investments
  – EBPAQC Plan Advisory, Valuing and Reporting Plan Investments
  – EBPAQC Primer, Alternative Investments in Employee Benefit Plans
  – EBPAQC Primer, Stable Value Funds and Investment Contracts—An Overview
  – EBPAQC Primer, Plan Investments in Bank Collective Investment Funds
  – EBPAQC Primer, Insurance Company Products Offered to Employee Benefit Plans
Parties in Interest and Prohibited Transactions
- EBPAQC Primer, *Employee Benefit Plans – Parties in Interest and Prohibited Transactions*
- *Identification of Parties In Interest and Related Parties*
- *Documentation of Procedures Performed to Identify Related Parties and Related Party Transactions, and Parties in Interest and Party in Interest Transactions*
- *Documentation of the Consideration of Potential Prohibited Transactions in an EBP Financial Statement Audit*

Risk Assessment Resource Center
- Audit Advisory, *Performing Risk Assessments in Employee Benefit Plans*
- Examples of risks of material misstatement:
  - Defined contribution plans
  - Defined benefit plans (including terminating and frozen DB plans)
  - Health and welfare plans
  - Employee stock ownership plans (ESOPs)

Other useful AICPA resources

- **AICPA Accounting and Auditing Technical Hotline**
  - Questions may be submitted via a technical inquiry form available at [http://www.aicpa.org/members/div/infohot/index.htm](http://www.aicpa.org/members/div/infohot/index.htm), or
  - Via email at aahotline@aicpa.org, or
  - Call 1-877-242-7212

- **AICPA Ethics Hotline (for auditor independence and ethics inquiries)**
  - Via email at ethics@aicpa.org, or
  - Call 1-888-777-7077 (option 5, followed by option 2)