

ENGAGEMENT PROFILE

Engagement Code No. _____
 Owner or Partner _____
 Manager _____
 Senior _____
 Office _____

Date of Financial Statements² _____
 Date of Report (engagement letter if no report
 was issued) _____
 Date Report or Financial Statement
 Released _____

This engagement involves reporting (or compiling without a report) on a

- | | |
|---|--|
| <input type="checkbox"/> balance sheet | <input type="checkbox"/> specified elements, accounts, or items of a financial statement |
| <input type="checkbox"/> income statement | <input type="checkbox"/> pro forma financial information |
| <input type="checkbox"/> complete set of financial statements | |
| <input type="checkbox"/> financial statements without statement of cash flows | |

1. that (include ☐) (omit ☐) substantially all required disclosures and
2. (include ☐) (do not include ☐) supplementary information.

The financial statements are for an entity that is a(n):

- | | |
|---|--|
| <input type="checkbox"/> independent entity | <input type="checkbox"/> subsidiary, division, or branch |
| <input type="checkbox"/> consolidated or combined group | <input type="checkbox"/> other (explain) _____ |

Is the firm independent with respect to the entity?

Yes ☐ No ☐

If no, did the compilation report include a statement that the firm was not independent?

Yes ☐ No ☐ N/A ☐

If the reason(s) the firm was not independent was disclosed, did the disclosure include all of the reasons independence was impaired?

Yes ☐ No ☐ N/A ☐

The financial statements cover an (annual ☐) (interim ☐) reporting period.

The financial statements were prepared on (generally accepted accounting principles [GAAP] applicable financial reporting framework ☐) (a special purpose framework ☐)³ basis of accounting.

At the time the report or financial statement(s) on the client's current year was issued or released, or both, were there billed fees, 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 ☐

Key data reported on by this office for this engagement include the following:

Total assets	\$ _____
Equity	\$ _____
Net sales	\$ _____
Net income	\$ _____

Major lines of business: _____

² To determine the applicability of all cross-referenced pronouncements, consider their effective dates.

³ The cash, tax, regulatory, and other bases of accounting that utilize a definite set of logical, reasonable criteria that is applied to all material items appearing in financial statement are commonly referred to as other comprehensive bases of accounting.

Aicpa Peer Review Manual

**American Institute of Certified Public
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AICPA Peer Review Program Manual, 1996 **AICPA Peer Review Program Manual, as of April 3, 1995**
American Institute of Certified Public Accountants. Peer Review Board, 1995 AICPA Peer Review Program Manual, as of March 1, 1996 American Institute of Certified Public Accountants. Peer Review Board, 1996 AICPA Peer Review Program Manual American Institute of Certified Public Accountants. Peer Review Board, 2005 **AICPA Peer Review Program Manual, as of March 1, 1996** American Institute of Certified Public Accountants. Peer Review Board, 1996 Peer Review Manual American Institute of Certified Public Accountants. Private Companies Practice Section, 1986 Governmental Accounting and Auditing Update Melisa F. Galasso, 2020-06-23 Be prepared for change by ensuring that you are current in accounting and auditing developments affecting government Learn the latest accounting and auditing developments affecting governments by covering these hot topics Risk assessment Documentation Leases Yellow Book Major program determination New GASB pronouncements *2020 Not-for-Profit Accounting and Auditing Update* Melisa F. Galasso, 2020-06-30 Learn the latest accounting and auditing developments affecting not for profits so that accountants auditors and financial managers can prepare financial statements with confidence This work covers new FASB requirements and information on the latest OMB and Yellow Book developments It features major program determination and case studies related to revenue recognition and auditing documentation and covers hot topics including NFP financial statements Risk assessment Documentation Leases Yellow Book Major program determination Key changes GASB updates including GASB Statement No 91 Conduit Debt Obligations AICPA activities including changes to the auditor s report FASB updates including revenue recognition grants and contracts updating the definition of collections and implementation issue surrounding the financial reporting standard Federal government activities including updates to the Compliance Supplement and proposed changes to the Uniform Guidance **Peer Review Manual** American Institute of Certified Public Accountants, 1979
Peer Review Manual American Institute of Certified Public Accountants (AICPA), 1978 *Wiley Practitioner's Guide to GAAS 2019* Joanne M. Flood, 2019-08-06 The definitive reference for clarified standards application and compliance fully updated for 2019 The Wiley Practitioner s Guide to GAAS 2019 is the comprehensive and user friendly guide to Generally Accepted Auditing Standards Fully updated to reflect all new standards practices and statements including Statements on Standards for Accounting and Review Services SSARS and Statements on Standards for Attestation Engagements SSAE this essential resource offers practitioners a clear and complete reference in a single volume This book provides complete coverage of relevant areas including audit planning and documentation audit evaluation and evidence examination and review engagements and more to help auditors interpret and apply current auditing standards while maintaining full compliance with GAAS General auditing standards are subject to frequent updates and divergent interpretations yet practitioners need to keep pace with the latest changes if compliance is to be maintained Employing a logical organizational

structure this guide defines and interprets each clarified standard and explains its relation to the engagement process Practice notes checklists questionnaires and relevant real world examples demonstrate how each section is applied This indispensable resource provides in depth guidance on GAAS interpretation application and compliance to help you Identify and apply each auditing SSAE and SSARS section Understand new requirements in clarified attestation standards Access technical alerts interpretation summaries and individual section descriptions and definitions Employ techniques to maintain compliance with each standard The Wiley Practitioner's Guide to GAAS 2019 provides auditing professionals with the expert guidance and up to date information necessary to save you time streamline your workload and maximize your job performance Wiley Practitioner's Guide to GAAS 2021 Joanne M. Flood, 2021-04-13 Wiley PRACTITIONER'S GUIDE TO GAAS Stay up to date on critical auditing standards practices and procedures with this comprehensive 2021 guide The American Institute of Certified Public Accountants recent clarifications of all its professional standards and newly issued standards pose new compliance challenges for accounting professionals across the United States And it's more important than ever to ensure you're up to date with all applicable guidelines rules and regulations The Wiley Practitioner's Guide to GAAS 2021 delivers a thorough description and analysis of all SASs SSAEs SSARSs and Interpretations necessary for you to fully understand all the latest professional standards The guide offers all the most recent revisions to the standards and explains them clearly and accurately providing explicit guidance on how to conduct your engagements efficiently effectively and properly You'll get helpful and practical direction on how to do your job as an accountant or auditor and save time by accessing all the info you need in a single one stop resource You'll discover how to organize yourself using the Statements on Auditing Standards comprehensive guidance on the entirety of the auditing process and explanations of all attestation and review compilation and preparation standards Perfect for accountants and auditors who demand efficient and practical access to the information they need on a daily basis The Wiley Practitioner's Guide to GAAS 2021 is an invaluable resource written from the ground up to save you time and simplify your compliance with professional standards *A Model Peer Review System* American Law Institute-American Bar Association Committee on Continuing Professional Education, 1980

The Law of Accountants and Auditors R. James Gormley, 1981 *Peer Review* Duane Reyhl, American Institute of Certified Public Accountants, 2004 *Alert: Developments in Preparation, Compilation, and Review Engagements, 2017/18* AICPA, 2018-01-19 This annual Alert covers the latest developments in the preparation compilation and review engagements including current exposure drafts from Accounting and Review Services Committee ARSC and common deficiencies identified during peer reviews Reviewed by ARSC chair it also addresses the latest and emerging practice issues and provides valuable information regarding accounting and reporting developments Key benefits of this title include Discussion of two new exposure drafts Current practice issues in SSARS engagements Ethics updates Peer review common findings Additional SSARS engagement resources **Accountants' Handbook** Lee J. Seidler, Douglas R. Carmichael, 1981 Quality Control

and Peer Review James W. Pattillo, 1984 U. S. Master Auditing Guide D. Larry Crumbley, John J. O'Shaughnessy, Douglas Ziegenfuss, 2003-09 U S Master Auditing Guide combines comprehensive explanation and analysis with practical discussion and authoritative source references to provide a single source guide to both internal and external auditing *Going Public Handbook* Harold S. Bloomenthal, Cannon Y. Harvey, Samuel E. Wing, 2004

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