

## CPA Engagement Templates – List of Changes

In order to help you identify the main changes made to the templates since the last version, Wolters Kluwer is pleased to offer you the following guidelines for the CPA PEG 2019.

### Legend:

D = Deleted

N = New

R = Renamed

IC = Important changes

MC = Moderate changes

SC = Slight changes

**Note:** Cross references to Volume II chapters of PEG have been added to the top of **all** forms for easy reference to additional guidance.

## Changes to Volume II – Audit

	CPA PEG 2019
<b>500-599 RISK ASSESSMENT PROCEDURES</b>	
501 Worksheet - Preliminary analytical procedures	IC
<b>600-699 RESPONSE TO ASSESSED RISKS</b>	
610 Worksheet - Sampling - Tests of details	MC
<b>A-Z AUDIT PLANS &amp; PROCEDURES - ASSETS</b>	
A100 Cash - Audit procedures	SC
A110 Bank reconciliation procedures	SC
A115 Cash count procedures	SC
B100 Investments (such as investing xs cash) - Audit procedures	SC
C100 Accounts receivable, trade & other - Audit procedures	SC
C110 Accounts receivable confirmation - Supplementary procedures	SC
D100 Inventory - Audit procedures	SC
D110 Inventory count checklist	SC
E100 Loans & advances receivable - Audit procedures	SC
L100 Prepaid expenses & other assets - Audit procedures	SC
N100 Long-term investments - Audit procedures	SC
U100 Property, plant & equipment - Audit procedures	SC
W100 Intangibles & goodwill - Audit procedures	SC
<b>AA-ZZ AUDIT PLANS &amp; PROCEDURES - LIABILITIES &amp; EQUITY</b>	
AA100 Bank indebtedness - Audit procedures	SC
BB100 Notes payable & bank debt - Audit procedures	SC
CC100 Accounts payable & accrued liabilities - Audit procedures	SC
CC110 Accounts payable confirmation checklist	SC
FF100 Income taxes - Audit procedures	SC
GG100 Loans & advances payable - Audit procedures	SC
KK100 Long-term debt - Audit procedures	SC
UU100 Equity - Audit procedures (partnership)	SC
UU110 Equity - Audit procedures (corporate)	SC
<b>700-799 AUDIT PLANS &amp; PROCEDURES - INCOME STATEMENT</b>	
705 Revenues - Audit procedures	SC
720 Cost of sales - Audit procedures	SC
730 Payroll - Audit procedures	SC
735 Other expenses - Audit procedures	SC
<b>800-899 OTHER WORKING PAPERS, FORMS, PLANS, CHECKLISTS &amp; PROCEDURES</b>	
<b>820 NOT-FOR-PROFIT AUDIT FORMS</b>	
NFP 681 Worksheet - NFP Supplementary audit procedures	MC

## Changes to Volume II – Audit (continued)

	CPA PEG 2019
NFP 705 Revenues - NFP Audit procedures	SC
NFP C100 AR, contributions & pledges - NFP Audit procedures	SC
NFP U100 Tangible capital assets - NFP Audit procedures	MC
NFP V100 Collections - NFP Audit procedures	N
NFP W100 Intangible assets - NFP Audit procedures	N
NFP MM100 Deferred contributions - NFP Audit procedures	SC
NFP TT100 Net assets - NFP Audit procedures	SC
<b>830 COMPLIANCE REPORTING FORMS - NEW</b>	
CR 410 Engagement acceptance - Continuance	N
CR 503 Plan. & perform. - Attestation engmts - Reasonable assur.	N
CR 504 Plan. & perform. - Direct engmts - Reasonable assurance	N
<b>900-999 FINANCIAL REPORTING FRAMEWORKS</b>	
906 FRF - ASPE - General	MC
907 Worksheet FRF - First-time adoption of ASPE	SC
909 Worksheet FRF - ASPE - Long-term investments	MC
910 Worksheet FRF - ASPE - Leases	SC
913 Worksheet FRF - ASPE - Supplementary	SC
972 Worksheet FRF - ASNPO	MC
<b>AL1-OL1 SAMPLE LETTERS</b>	
<b>OL1 OTHER ENGAGEMENT LETTERS</b>	
OL1-8 Engagement Letter - Attestation - Reasonable assurance	N
OL1-10 Engagement Letter - Direct - Reasonable assurance	N
<b>AR1-CR1 SAMPLE ENGAGEMENT REPORTS - NEW</b>	
<b>AR1 SAMPLE AUDIT ENGAGEMENT REPORTS</b>	
AR1-1 Independent auditor's report - ASPE Unqualified report	N
AR1-2 Independent auditor's report - ASPE Modified report	N
AR1-3 Independent auditor's report - ASNPO Unqualified report	N
AR1-4 Independent auditor's report - ASNPO Modified report	N
AR1-5 Compliance framework unqualified ind. auditor's report	N
AR1-6 Compliance framework modified independent auditor's report	N
<b>CR1 SAMPLE COMPLIANCE ENGAGEMENT REPORTS</b>	
CR1-3 Compliance report - Attestation - Reasonable assurance	N
CR1-4 Compliance report - Direct - Reasonable assurance	N

## Changes to Volume II – Review

	CPA PEG 2019
<b>3-PERFORM PROCEDURES</b>	
3-95 Worksheet - Analytical review	MC
<b>3.3 INCOME STATEMENT</b>	
3-20 Revenue - Review procedures	IC, R
3-25 Cost of sales - Review procedures	N
3-30 Payroll - Review procedures	N
3-35 Other expenses - Review procedures	N
<b>7 FINANCIAL REPORTING FRAMEWORKS</b>	
906 FRF - ASPE - General	MC
907 Worksheet FRF - First-time adoption of ASPE	SC

## Changes to Volume II – Review (continued)

	CPA PEG 2019
909 Worksheet FRF - ASPE - Long-term investments	MC
910 Worksheet FRF - ASPE - Leases	SC
913 Worksheet FRF - ASPE - Supplementary	SC
972 Worksheet FRF - ASNPO	MC
<b>ALTERNATIVE REVIEW FORMS - NEW</b>	
2-03 ALT - Understanding the entity	N
2-20 ALT - Engagement scope	N
2-92 ALT - Worksheet - Identifying material misstatements in FS	N
3-20 ALT - Revenue - Review procedures	N
3-25 ALT - Cost of sales - Review procedures	N
3-30 ALT - Payroll - Review procedures	N
3-35 ALT - Other expenses - Review procedures	N
3-A ALT - Cash - Review procedures	N
3-B ALT - Investments - Review procedures	N
3-C ALT - Accounts receivable, trade & other - Review procedures	N
3-D ALT - Inventory - Review procedure	N
3-E ALT - Loans & advances receivable - Review procedures	N
3-L ALT - Prepaid expenses & other assets - Review procedures	N
3-N ALT - Other investments - Review procedures	N
3-U ALT - Property, plant & equipment - Review procedures	N
3-W ALT - Intangibles & goodwill - Review procedures	N
3-AA ALT - Bank indebtedness - Review procedures	N
3-BB ALT - Notes payable & bank debt - Review procedures	N
3-CC ALT – AP & accrued liabilities - Review procedures	N
3-FF-1 ALT - Income taxes - Review procedures	N
3-GG ALT - Loans & advances payable - Review procedures	N
3-KK ALT - Long-term debt - Review procedures	N
3-UU-1 ALT - Equity (partnership) - Review procedures	N
3-UU-2 ALT - Equity (share capital) - Review procedures	N
3-98 ALT - Worksheet - Supplementary review procedures	N
NFP 2-03 ALT - Understanding the entity - NFP Basics	N
NFP 3-20 ALT - Revenue - NFP Review procedures	N
NFP 3-C ALT - AR, contributions & pledges - NFP Review proc.	N
NFP 3-U ALT - Tangible capital assets - NFP Review procedures	N
NFP 3-V ALT - Collections - NFP Review procedures	N
NFP 3-W ALT - Intangibles & goodwill - NFP Review procedures	N
NFP 3-MM ALT - Deferred contributions - NFP Review procedures	N
NFP 3-TT ALT - Equity (net assets) - NFP Review procedures	N
NFP 3-99 ALT - Worksheet - Library of add. NFP review procedures	N
<b>COMPLIANCE REPORTING FORMS - NEW</b>	
CR 410 Engagement acceptance - Continuance	N
CR 501 Plan. & perform. - Attestation engmts - Ltd assurance	N
CR 502 Plan. & perform. - Direct engagements - Limited assurance	N
<b>NOT-FOR-PROFIT REVIEW FORMS - NEW</b>	
NFP 2-05-1 Understanding the entity - Basics	N
NFP 2-05-2 Understanding the entity - Systems	N

## Changes to Volume II – Review (continued)

	CPA PEG 2019
NFP 3-20 Revenue - Review procedures	N
NFP 3-C AR, contributions & pledges - Review procedures	N
NFP 3-U Tangible capital assets - Review procedures	N
NFP 3-V Collections - Review procedures	N
NFP 3-W Intangibles & goodwill - Review procedures	N
NFP 3-MM Deferred contributions - Review procedures	N
NFP 3-TT Equity (net assets) - Review procedures	N
<b>CL1-RL2 SAMPLE LETTERS</b>	
<b>OL1 OTHER ENGAGEMENT LETTERS</b>	
OL1-7 Engagement Letter - Attestation - Limited assurance	N
OL1-9 Engagement Letter - Direct - Limited assurance	N
<b>RL1 REVIEW ENGAGEMENTS</b>	
RL1-1A Review engagement letter - ASNPO - CSRE 2400	N
RL1-1B Review engagement letter - Special purpose - CSRE 2400	N
RL1-4 Review findings	N
<b>CR1-RR1 SAMPLE ENGAGEMENT REPORTS - NEW</b>	
<b>CR1 SAMPLE COMPLIANCE ENGAGEMENT REPORTS</b>	
CR1-1 Compliance report - Attestation - Limited assurance	N
CR1-2 Compliance report - Direct - Limited assurance	N
<b>RR1 SAMPLE REVIEW ENGAGEMENT REPORTS</b>	
RR1-1 Review engagement report - ASPE Unqualified report	N
RR1-2 Review engagement report - ASPE Modified report	N
RR1-3 Review engagement report - ASNPO Unqualified report	N
RR1-4 Review engagement report - ASNPO Modified report	N
RR1-5 Special purpose unqualified review engagement report	N
RR1-6 Review engagement report - Special purpose modified report	N