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What You Should Know About ET 1.295 Non-Attest Services

By Barbara E. McGuire, CPA

In This Issue

Firms that have had their peer review in the last 18 months, most likely noticed the changes to the peer review engagement questionnaires and profiles relating to the preparation of non-attest services. Changes to the peer review checklists come as a result of revisions to the AICPA Code of Professional Conduct at ET 1.295-Non Attest Services - which was effective December 15, 2014. The new questions assist the peer reviewer in evaluating the firm's compliance with the requirements of ET 1.295.

Firms commonly perform non-attest services such as financial statement preparation, maintaining depreciation schedules, account reconciliations, cash-to-accrual conversions, payroll services, bookkeeping and tax preparation. Often times, these services are performed in conjunction with, or in addition to, attestation services such as compilations, reviews or audits. The AICPA code of conduct at 1.295.010 states that when non-attest services are performed for an attest client, self-review, management participation or advocacy threats to the firm's compliance with the independence rules may exist.

Firm documentation requirements of ET 1.295 include identifying threats, implementing safeguards, and evaluating the skills knowledge and experience of those member(s) of management responsible for overseeing the non-attest services being provided.

Identifying Threats

When significant independence threats exist during the period of the professional engagement or the period of the financial statements, independence will be impaired unless the threats are reduced to an acceptable level. In order to comply with the requirements of ET 1.295, before the attestation engagement begins, the accountant needs to review circumstances that are a potential threat to complying with the code. As defined in the code, threats can fall into the categories of adverse interest, advocacy, familiarity, management participation, self-interest, self- review, and undue influence.

If threats are present in any of those areas, the threats must be documented. In addition, the severity of the threats needs to be considered. Severity of threats are increased when the accountant performs more than one non-attest service. For example, providing multiple non-attest services, such as preparing the financial statements, preparing the bank reconciliations, and preparing conversion entries for full accrual statements, for an audited entity may increase the significance of threats to independence.

Providing multiple reconciliations (such as reconciliations for cash, accounts receivables, accounts payable, and accrued expenses) may indicate an increased threat as compared with just providing one type of reconciliation. The performance of non-attest services that are significant to the subject matter of the audit may increase the significance of threats to independence as well. For example, preparing depreciation schedules for an audited entity for which capital assets are not material may represent a less significant threat than preparing

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depreciation schedules for an audited entity for which capital assets are material. Preparing financial statements would likely be considered a significant threat in **most** circumstances due to the significance of the non-attest service to the subject matter of the audit. Similarly, preparing cash-to-accrual or other conversion entries that are material to the subject matter of the audit would likely represent significant threats.

The Condition of the Audited Entity's Records should also be considered. Incomplete or inaccurate books and records may increase the significance of threats to independence. Conversely, when the audited entity's books and records are substantially complete, current, and accurate, the threats may be less significant. Significant proposed entries by the CPA that are expected or found during the performance of an engagement would be an indication that threats may be more significant. However, the CPA may not determine that such threats exist until the engagement is in progress and may be required to reevaluate his or her assessment of the significance of the threats during the engagement.

Implementing Safeguards
If threats are present in any of the above areas, the accountant must put in place safeguards that reduce the threat(s) to an acceptable level**.** Examples of safeguards that may eliminate or reduce significant threats to an acceptable level include the following:

- Consulting a professional organization or regulatory authority.
- Consulting another CPA.
- Discussing independence issues with those charged with governance of the entity.
- Disclosing to those charged with governance the nature of the audit and the non-attest services provided.
- Assigning separate engagement personnel for the audit and non-attest service.
- Obtaining secondary reviews of the non-attest services by professional personnel who were not involved in planning or supervising the audit engagement.
- Obtaining secondary reviews of the non-attest services by professional personnel who were not members of the audit engagement team.
- Obtaining secondary reviews of audit areas affected by the non-attest services by professional personnel who were not members of the audit engagement team.
- Discussing the significance of the threats to

management participation or self-review with the engagement team and emphasizing the risks associated with such.
- Educating management on the non-attest services performed by reviewing and explaining the reason and basis for all significant transactions, as well as authoritative standards, so that management is in a position to determine or approve all assumptions and judgments and take responsibility for the non-attest services.
- When financial statement preparation is the non-attest service being performed, determining that there has been review of the financial statements and successful completion of a disclosure checklist by the client may be necessary.

The above list is not authoritative, nor exclusive; not all safeguards listed would be appropriate for all significant threats identified and, often engagement situations may require combinations of more than one safeguard:

One method of reducing the threat is to have management document, usually in the management representation letter, that they perform certain functions and accept certain responsibilities. These include:

1. Assuming all management responsibilities.
2. Overseeing the non-attest services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge and/or experience.
3. Evaluating the adequacy and results of the non-attest services performed.
4. Accepting responsibility for the results of non-attest services.

If multiple services of a wide variety are performed for a client, the difficulty of assuring that management is willing and able to accept responsibility for the services increases. The engagement letter should separately identify each of the non-attest services to be performed, as well as having management accept the responsibilities listed above.

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Skills, Knowledge, and Experience

When there are non-attest services involved in the engagement, it is necessary for a member of management to oversee the services. This person must have suitable skill, knowledge and/or experience to have a sufficient understanding of the services to be performed so that the person can over see them. The accountant needs to document why they believe that the person or person(s) has the suitable skill/knowledge/experience. There may be several individuals within the client who have responsibility to oversee the different services. Each of these individuals should be assessed as to their ability to oversee the services designated as their responsibility. Merely stating that the firm has worked with the individual for many years is not a proper assessment of ability to oversee the services performed. The person designated does not need to have the skills to perform the non-attest services, but does need to have sufficient understanding of the objectives and results of the non-attest services. The firm should have documented in its workpapers (and on the engagement questionnaire) the specific skills or experience that qualify the person to oversee the services.

In assessing whether the individual designated to oversee the non-attest service possesses suitable SKE, the CPA should consider the following factors that pertain to the designated individual:

- Understanding of the nature of the service
- Knowledge of the audited entity's business
- Knowledge of the audited entity's industry
- General business knowledge
- Education, licenses, accreditations, and membership in professional organizations
- Position at the audited entity

If a firm cannot honestly determine that the person designated by management has the skills to oversee the services, the firm should not perform an audit, review, or an independent compilation. If such a service is required, the firm should decide whether it wishes to continue the non-attest services, and arrange for a different firm to perform the attest services, or vice versa.

A firm should also be aware that certain engagements performed in compliance with regulatory bodies such as the SEC, the Government Accountability Office, the Department of Labor (DOL) or the Public Company Accounting Oversight Board will be subject to independence regulations that are more restrictive than that of ET 1.295.

Additional guidance on non-attest services is available at www.aicpa.org/InterestAreas/ProfessionalEthics/Resources/Tools/DownloadableDocuments/NonattestServicesFAQ.doc. Alternatively, please call the AICPA Ethics Hotline at 888-777-7077 (menu option 5, followed by option 2), or contact the ethics division by e-mail at ethics@aicpa.org.

Barbara E. McGuire is a partner in the firm of Chester M. Kearney, is a peer reviewer and has been a technical reviewer for NEPR since 2013.

Our new address is:

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Please remember to update our new address in your mailing list (including on-line banking if applicable) in addition to your accounting program if you use window envelopes to send checks.

Peer Review Guidance Changes

During 2016, the Peer Review Board approved significant changes to the Peer Review Standards, Interpretations and other related guidance that will become effective for reviews commencing on or after January 1, 2017.

Beginning with reviews commencing on or after January 1, 2017, reviewers will be required to:

- Complete a new form related to the testing of a firm's compliance with their system of quality control.
- Conduct a closing meeting to discuss the preliminary results of the peer review. The purpose of this meeting is to discuss the review team's preliminary matters, findings, deficiencies or significant deficiencies with senior members of the reviewed firm and remind the firm of their requirement to respond. This meeting will generally be held prior to the exit conference and typically would be on-site, preferably at least 30 days prior to the firm's due date. The exit conference would be held, usually via teleconference, after the firm has responded to any matters, findings, deficiencies or significant deficiencies and the team captain has assessed those responses.
    - This applies to Engagement Reviews as well, with the exception that both closing meeting and exit conference would be held via teleconference.
    - The closing meeting and exit conference may be combined if, for example, there are no matters, findings or deficiencies to discuss or all matters have been resolved, responded to and evaluated. In these situations, the combined meeting should be held in person.
- Determine the systemic cause in the firm's system of quality control for any matters identified, in collaboration with the firm.
- Evaluate, prior to the exit conference, the firm's responses to any MFC forms, FFC forms, deficiencies or significant deficiencies. The reviewer will evaluate:
    - The firm's actions taken or planned to remediate any engagements identified nonconforming engagements on an FFC form or in the report
    - The firm's actions taken or planned to remediate any findings or deficiencies noted in the firm's system of quality control
    - The timing of the remediation, either taken or planned

Firm Representation Letters

Beginning with reviews commencing on or after January 1, 2017, firm representation letters for Engagement Reviews should be dated the same day as the peer review report, similar to a System Review. Firms should not remove required representations from their letters; however, additional information may be included if deemed appropriate.

Quality Control Policies & Procedures Documentation

PRP Sections 4300 and 4400 (Quality Control Policies and Procedures Checklists) will no longer be included in the Peer Review Program Manual beginning on January 1, 2017. Therefore, firms should be advised against using these forms as their Quality Control (QC) document going forward. We encourage firms to start transitioning their QC policies and procedures from these forms, should they need to.

The AICPA has resources to assist firms in this transition, including:

PCPS Toolkit

- Free; no requirement to be an AICPA or PCPS member
- www.aicpa.org/pcps/quality

AICPA's SQCS Practice Aid

- Separated by firm size
- http://www.aicpa.org/interestareas/frc/pages/enhancingauditqualitypracticeaid.aspx

The Role of Risk Assessment

The risk assessment auditing standards provide guidance that will help auditor do a better job of planning audits and making better decisions on how to audit higher risk areas. The objective of an audit is to identify and properly assess the risk of material misstatement to provide a basis for designing and implementing proper responses to the risks of material misstatement. Proper and complete risk assessment is necessary to prepare an efficient and effective audit program. Standardized audit plans do a good job of covering most of the general and routine risks in an audit, but typically in every audit there are several high risk areas that need special consideration. Proper risk assessment will assist you in identifying these significant risks that need to be addressed. Auditors cannot default to maximum risk in order to avoid reviewing and testing controls. Although the standard revision is nearly 10 years old, the testing of controls and the assessment of risk required on every audit regardless of size is still missed.

The objectives of risk assessment include the evaluation of the design of controls and the determination as to their implementation. The auditor must design substantive procedures that are clearly linked and responsive to the risks. The operating effectiveness of controls intended to mitigate the significant risks must be tested in the current period. Relying on testing of controls performed in prior years are not sufficient and will not meet professional standards in this area. The auditor must document those risks that have been identified as significant and the audit procedures whose nature, timing, and extent are responsive to the assessed risks of material misstatement at the relevant assertion level.

In assessing audit risk, the auditor should:

- Obtain an understanding of the company and its environment. This would include an overview of the client, consideration of external factors such as conditions in the company's industry, regulatory environment, and government policies, nature of the client's business operations, investments, financing, financial reporting, how the entity addresses industry, regulatory and other external factors that affect it, the effect of implementing new strategies and their effect of accounting requirements, and internal controls over financial reporting. Both external factors and company specific factors need to be addressed in the assessment of risk.
- Evaluate whether significant changes in the company from prior periods, including changes in its internal controls over financial reporting, affects the risks of material misstatement.
- Be fully versed in the organizational structure and management personnel, the sources of funding of the company's operations, its investment activities, its capital structure, non-capital funding and other debt instruments. The auditor must be aware of the size and complexity of the company and how this affects the risk of material misstatement and how the company addresses those risks. In addition the auditor must obtain an understanding of the company's sources of earnings, the relative profitability of key products and services, customer relationships and relationships with key suppliers.
- Measure and evaluate financial performance by review of key ratios, operating statistics, employee performance measures and compensation policies trends, forecasts, budgets, variance analysis, competitor analysis and any other available information that would assist with a global understanding of the overall client. Keep in mind smaller companies generally have less formal processes to measure and review financial performance. In such cases the auditor should identify relevant performance measures by considering the information that the company uses to manage the business.

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- Obtain an understanding of internal controls as part of risk assessment. The understanding should be sufficient to allow for an evaluation of the design of controls that are relevant to the audit and the determination that the controls are individually or in combination capable of effectively preventing or detecting and correcting material misstatements. The auditor should also determine that the controls exist and the entity is using them.

Procedures the auditor performs to obtain evidence about the design effectiveness include inquiry of appropriate personnel, observation of the company's operations, and inspection of relevant documentation. Walkthroughs, in connection with understanding the flow of transactions that include a combination of inquiry, observation, inspection of relevant documentation and re-performance of controls ordinarily are sufficient to evaluate design effectiveness.

Analytical procedures can be utilized as risk assessment procedures. Analytical procedures should be performed with regard to revenue to identify unusual or unexpected relationships involving revenue accounts that could indicate a material misstatement. When performing analytical procedures the auditor should use the understanding of the company to develop expectations about plausible relationships. When comparing expectations developed with relationships derived from recorded transactions results in unusual or unexpected outcomes, the findings must be taken into account to identify the risks of material misstatement.

The auditor needs to conduct a brainstorming session with the engagement team with regard to the risk of material misstatements due to errors or fraud and must document the specific risk assessments and planned responses which may include necessary additional procedures to be performed to address these identified risks. The focus of the brainstorming session should be on understanding and evaluation of the controls, individually or combined, that mitigate the risks of not achieving the control objective. The auditor would need to evaluate the control or combination of controls likelihood of mitigating the risk of not meeting the control objective based upon the control operating as designed and if the controls are necessary to meet the control objective in place.

The auditor would then need to document the specific risk assessments and planned responses by identifying audit areas, significant risks, assertions affected, risk assessment of the inherent risk, control risk and risk of material misstatement, description of any further audit procedures planned to mitigate those risks identified, and have this area cross reference to the audit program steps.

The documentation should include the engagement team discussions, decisions, how and when the discussions occurred, the audit team member who participated and key elements of the understanding of the entity and it environment, including internal controls and the risk assessment procedures performed. The documentation would identify and assess risk of material misstatement at the financial statement and relevant assertion level and would identify risks and related controls associated with risk that are considered to be significant risks. A well written memo can tell a story about the company that a checklist cannot.

Communication among the engagement team members about significant matters affecting the risks of material misstatement should continue throughout the audit, including when conditions change. The auditor's assessment of the risk of material misstatement including fraud risk should also continue throughout the audit. When the auditor obtains evidence during the audit that contradicts the audit evidence on which the auditor originally based risk assessment, the auditor should review the risk assessment and modify planned audit procedures in response to new findings. The evolution of modified procedures is crucial.

At this point you should be fully aware that the risk assessment process is an ongoing process and must be properly documented. You know that you need to prepare an efficient and effective audit program, that properly identifying and addressing significant risks is key to mitigating the risk of material misstatement due to error or fraud, and that understanding and documenting a client's internal control environment, processes, and procedures play a major part in this assessment. Determination of planned responses to mitigate risks identified, including further audit procedures performed will go a long way to having you meet professional standards in this area. Keep in mind that it is your responsibility to obtain sufficient

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appropriate audit evidence to reduce the risk of a material misstatement to an appropriate low level prior to issuance of your opinion. Over reliance on checklists and inadequate documentation of audit risk assessment, including linkage of audit procedures to the risks they are designed to address continue to be significant weaknesses in this area.

The firm's quality control policies and procedures require that all accounting and auditing engagements be properly planned. Many firms do not provide specific procedures for documenting its engagement planning, including the documentation of consideration of audit risks and fraud risks. It is common to not be able to determine if the firm considered preliminary judgements about materiality or fraud risk factors. It is often unclear if the firm made an assessment of control risk and documented the specific procedures performed to reduce control risk to low. Many times the documentation is lacking and results in an MFC. The article is intended to bring attention to the need to properly plan and document audit and fraud risks to avoid MFC's in this area.

Information derived from AICPA Peer Review Conference and AICPA publications as compiled by Paul E. Moran. Paul is a partner in the firm of YKSM, Ltd, is a peer reviewer and has been a technical reviewer for NEPR since 1996. Paul is also one of NEPR's founding fathers as well as a former committee member.

AICPA Resources for Firms

- Free Archive (no CPE) of Are You Ready for Your Peer Review?
- Free Archive (no CPE) of Surviving the Deep Dive – A Closer Look at the Peer Review Focus Areas
- Free Archive (no CPE) of Drive Your Competitive Edge with Audit Quality
- Free Guide to Selecting a Quality Reviewer
- Free Examples of Matters in Peer Reviews webpage
- On-demand course A Firm's System of Quality Control
- Additional Enhancing Audit Quality Resources

Read more on How to Choose QCM Materials for Your CPA Firm:

- Looking for a reporting and disclosure checklist?
- How about an Audit Program?
- How can you tell what is right for your firm from all the marketing messages you receive?

Examples of Matters in Peer Reviews

The AICPA is using data collected during peer reviews to identify trouble spots and is developing resources within the AICPA that will provide firms with more focused remedies for their findings. Our ultimate goal is to assist firms with the hurdles they've faced in the past, provide them with tools to enhance the quality of their work and overall "up the game on quality" in the profession. Refer to the Examples of Matters in Peer Reviews webpage for the most recent trends identified.

Frequent Violations in Ethics Investigations

The Professional Ethics Division investigates potential disciplinary matters involving members of the AICPA and state CPA societies participating in the Joint Ethics Enforcement Program. Refer to the Division's reports on the most frequent professional standards violations for Employee Benefit Plan and Government and Not-for-Profit investigations for the most recent trends identified. Many of these violations are similar to trends observed in Peer Review. The AICPA is also using these findings to contribute to the efforts to design guides, interpretations and CPE to address these issues.

SSARS NO. 21 Considerations – Reporting and Engagement Letters

At its August meeting, the Peer Review Board (PRB) approved clarifications to Appendix E based on questions received from the peer review community. The PRB determined that ordinarily, the peer reviewer should conclude that a firm's failure to adopt SSARS No. 21, if applicable, or to update the wording in the accountant's report pursuant to SSARS No. 21, if applicable, would cause the engagement to be non-conforming and therefore result in a deficiency or significant deficiency in an engagement review.

The following scenarios would ordinarily result in a non-conforming engagement:

- The compilation or review report mirrors the illustrative report from SSARS No. 19 when SSARS No. 21 applies
- The review report does not contain the appropriate headings

The following scenarios would NOT ordinarily result in a non-conforming engagement:

- The compilation report contains a title, but otherwise contained the required language in accordance with SSARS No. 21
- The review report contains some of the appropriate paragraph headings, but not all are included
- The compilation or review report generally follows the illustrative report from
- SSARS No. 21 application guidance, but omits a few words

Additionally, the agreed upon terms of an engagement performed in conformity with SSARS No. 21 should be documented in writing and signed by both the accountant and management (or those charged with governance). Although the format of this written communication may vary, firms most commonly satisfy these requirements through an engagement letter and such letters may include multiple services (for example, an engagement to prepare monthly financial statements and review the annual financial statements of the entity).

Regardless of the format used, the written communication should include the following for each respective service provided in accordance with the applicable AR-C section(s):

- objective of the engagement
- management and accountant's responsibilities
- any limitations associated with the respective levels of service to be provided
- applicable reporting framework
- expected form and content of report, if applicable
- and, if applicable, whether the financial statements are to contain any known departures from the applicable reporting framework or omit substantially all required disclosures.

When multiple services are provided, the firm's written communication will need to specifically identify the level of service associated with the engagement being reviewed in order for the review team to conclude that engagement was performed in accordance with the applicable professional standards in all material respects. When an engagement letter fails to specify the level of service associated with the peer reviewed engagement, the peer reviewer may consider other written evidence that supports that the required understanding was established. Otherwise, the firm's failure to establish this written understanding with management would cause an engagement to be nonconforming and therefore result in a deficiency or significant deficiency in an engagement review.

AICPA "Additional SSARS No. 21 Considerations – Reporting and Engagement Letters", *Reviewer Alert*, August, 2016: http://www.aicpa.org/InterestAreas/PeerReview/NewsAndPublications/pages/reviewerfocus.aspx

Lessons Learned from Enhanced Oversight – Audit Documentation

Through a pilot program which started in 2014, the AICPA Peer Review Board (PRB) engaged subject matter experts (SMEs) to evaluate engagements after the peer reviewer had completed fieldwork but before the review was considered by an administering entities' Report Acceptance Body. A common theme in the issues missed by the found by the SMEs was insufficient audit evidence.

This year, the PRB is doubling the number of engagements to be reviewed as part of their ongoing enhanced oversight program. The AICPA's A&A team has provided the following additional guidance on audit documentation.

Does the audit file provide a sufficient and appropriate record of the basis for the auditor's report; and evidence that the audit was planned and performed in accordance with GAAS and applicable legal and regulatory requirements?

Generally accepted auditing standards (GAAS) require the auditor to prepare audit documentation that is sufficient to enable an experienced auditor, having no connection with the audit, to understand, among other things, the nature, timing, and extent of the audit procedures performed.

AU-C section 230, Audit Documentation requires the auditor, in documenting the nature, timing, and extent of audit procedures performed, to record:

a. the identifying characteristics of the specific items or matters tested;
b. who performed the audit work and the date such work was completed; and
c. who reviewed the audit work performed and the date and extent of such review.

AU-C section 230, Audit Documentation, notes that audit documentation can include audit plans and checklists. It further states that the existence of an adequately documented audit plan demonstrates that the auditor has planned the audit. However, the audit plan supports the fact that the audit was planned, not that specific procedures were performed.

Checklists can be used to facilitate audit procedures, but, using them correctly requires that they be appropriately tailored for the specific audit. Checking off a step in an audit program or a checklist will not provide sufficient documentation about the nature, timing, and extent of audit procedures performed or the identifying characteristics of the specific items or matters tested. What are identifying characteristics? Of course, they vary with the nature of the audit procedure and the item or matter tested.

Examples include:

- For a detailed test of entity-generated purchase orders, record the dates and unique purchase order numbers of the items selected.
- For a procedure requiring selection or review of all items over a specific amount from a given population, select all journal entries over a specified amount from the journal register for the period being audited.
- For a procedure requiring systematic sampling from a population of documents, identify the documents selected by recording their source, the starting point, and the sampling interval (for example, a systematic sample of shipping reports selected from the shipping log for the period from April 1 to September 30, starting with report number 12345 and selecting every 125th report).
- For a procedure requiring inquiries of specific entity personnel, record the inquiries made, the dates of the inquiries, and the names and job designations of the entity personnel.
- For an observation procedure, the auditor may record the process or matter being observed, the relevant individuals, their respective responsibilities, and where and when the observation was carried out.

Note that AU-C section 230 requires that for audit procedures related to the inspection of significant contracts or agreements, the auditor should include abstracts or copies of those contracts or agreements in the audit documentation.

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Identifying characteristics of the specific items or matters tested means providing sufficient detail so that not only could the auditor find the item tested again, but a reviewer can understand what was tested without having to refer to the source material. This includes understanding what characteristic of the items was tested, any calculations or recalculations performed, and what the result was, both for each item and overall for the procedure. As noted above, checking off a step on the audit program does not provide sufficient identifying characteristics to support the audit procedures performed.

The standards allow the auditor to exercise professional judgment in determining the amount of documentation that is sufficient to support the procedures performed, but the auditor is required to provide enough documentation to comply with the standards.

The standard requires documentation to be sufficient enough to allow for "an experienced reviewer with no connection to the audit" to understand the procedures performed. A reviewer with no connection to the audit is presumed to have no access to anything except what is in the work papers. Therefore, the work papers need sufficient detail for the reviewer to understand what was done – for example, which checks were looked at, or what date subsequent payments were made and for what amount, or the details of a contract or an agreement. Ultimately, the work papers must stand on their own to support the procedures performed by the auditor and include sufficient detail to support those procedures.

AICPA "Lessons Learned from Enhanced Oversight – Audit Documentation", *Reviewer Alert*, April, 2016: http://www.aicpa.org/InterestAreas/PeerReview/NewsAndPublications/pages/reviewerfocus.aspx

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NEPR Meeting Schedule

November 18, 2016
January, 2017*
March, 2017*
May, 2017*

*Dates to be determined – check the NEPR website updates

2016 NEPR Roster