

ENGAGEMENT PROFILE

Engagement Code No. \_\_\_\_\_ Office \_\_\_\_\_
Owner or Partner \_\_\_\_\_ Date of Financial Statements^3 \_\_\_\_\_
Manager \_\_\_\_\_ Date of Report \_\_\_\_\_
Engagement Quality Control Reviewer^4 \_\_\_\_\_ Date Report Released \_\_\_\_\_

This engagement involves reporting on a

- defined benefit plan
defined contribution plan
health and welfare plan

If applicable, indicate any further specialization of the plan type noted above:

- 403(b) plan
Employee stock ownership plan (ESOP)
Multiemployer plan
Multiple employer plan
Other material components

Did client management elect to have the audit performed pursuant to ERISA Section 103(a)(3)(C)? Yes [ ] No [ ]

Type of report issued:

- unmodified disclaimer
qualified adverse

Were other auditors involved in this engagement? Yes [ ] No [ ]

At the time the report or financial statement(s) on the client's current year was issued or released, were there fees, billed or unbilled, or note(s) receivable arising from such fees that remained unpaid for any professional services provided more than one year prior to the date of the report? Yes [ ] No [ ]

Key data reported on by this office for this engagement:

Total assets ..... \$
Net assets available for benefits ..... \$
Total additions — income and contributions ..... \$
Net increase (decrease) in net assets available for benefits ..... \$

For a defined benefit plan:

Total benefit obligations ..... \$
Changes in benefit obligations ..... \$

For a health and welfare plan:

Total benefit obligations ..... \$
Changes in benefit obligations ..... \$
Total claims paid ..... \$

What independence standards or regulations apply for this client? (Check all that apply.)

- AICPA
DOL
GAGAS
Other (please list here): \_\_\_\_\_

^3 To determine the applicability of all cross-referenced pronouncements, consider their effective dates

^4 Not applicable unless required by firm policy.

What types of nonattest services will be performed for this client? (Check all that apply.)<sup>5</sup>

- Activities such as financial statement preparation, cash-to-accrual conversions, and reconciliations<sup>6</sup> [ET sec. 1.295.010.06]
- Bookkeeping, payroll, and other disbursements [ET sec. 1.295.120]
- Tax preparation services [ET sec. 1.295.160]
- Other, which may include advisory services [ET sec. 1.295.105], appraisal, valuation, and actuarial services [ET sec. 1.295.110], benefit plan administration [ET sec. 1.295.115], business risk consulting [ET sec. 1.295.125], corporate finance consulting [ET sec. 1.295.130], executive or employee recruiting [ET sec. 1.295.135], forensic accounting [ET sec. 1.295.140], hosting services [ET sec. 1.295.143], information systems design, implementation, or integration [ET sec. 1.295.145], internal audit [ET sec. 1.295.150], investment advisory or management [ET sec. 1.295.155]

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For each nonattest service type previously identified, identify the following (attach additional sheets, if necessary):

- Specific nonattest service: \_\_\_\_\_
- Individual in your firm responsible: \_\_\_\_\_
- Name(s) and title of client personnel overseeing this service: \_\_\_\_\_

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- Please describe your assessment and factors leading to your satisfaction that the client personnel overseeing the service had sufficient skills, knowledge, and experience to do so: \_\_\_\_\_

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Did any of the nonattest service(s) involve leading and directing the entity, including making significant decisions or assuming management responsibilities?

Examples of such services include, but are not limited to, the following: (Check all that apply.)

- Accepting responsibility for the preparation and fair presentation of the client’s financial statements
- Having check signing authority or power of attorney, whether used or not
- Preparing invoices, receipts, or other documents that evidence the occurrence of a transaction (including data entry)
- Authorizing or executing transactions, or making decisions on behalf of the client
- Supervising, hiring, or terminating client employees

<sup>5</sup> To determine the applicability of all cross-referenced Code of Professional Conduct sections, consider their effective dates.

<sup>6</sup> Activities such as financial statement preparation, cash-to-accrual conversions, and reconciliations are considered outside the scope of the attest engagement and, therefore, constitute a nonattest service.

- Serving on the client’s board of directors
- Serving as a client’s stock transfer or escrow agent, registrar, general counsel, or equivalent
- Accepting responsibility for the management of a client’s project
- Performing ongoing evaluations of the client’s internal control as part of its monitoring activities
- Other: \_\_\_\_\_

If any of the preceding boxes are checked, please provide a description: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

	<i>Owner or Partner</i>	<i>Manager (or equivalent)</i>
Personnel Continuity:		
Number of years assigned to this engagement	_____	_____
Number of years in current position on this engagement	_____	_____

Audit hours on this engagement:

	<i>Total</i>	<i>Planning (Risk Assessment)</i>	<i>Test Work (Substantive Procedures)</i>	<i>Engagement Wrap-up</i>
Owner or Partner.....	_____	_____	_____	_____
Engagement Quality Control Reviewer <sup>7</sup> .....	_____	_____	_____	_____
Manager (or equivalent).....	_____	_____	_____	_____
Senior or Other Professionals .....	_____	_____	_____	_____
Total hours.....	_____	_____	_____	_____
Total budgeted.....	_____	_____	_____	_____

Describe the engagement team’s EBP-specific experience relevant to this engagement. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

List EBP-specific training for all engagement personnel for the last three years (include separate attachment, if necessary). \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

<sup>7</sup> See footnote 4.

**Audit Engagement Risk Assessment**

This section of the engagement profile should be completed by the engagement partner or manager (or by the reviewer based on an interview of the engagement team).

- 1. Summarize key risk factors the engagement team considered regarding the entity, its environment, fraud, entity level controls, and specific accounts. (“No risks were identified” is not an appropriate response.)

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- 2. What were the audit responses to those key risk factors, and where is that documented in the working papers?

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**REVIEWER CONCLUSIONS ON ENGAGEMENT PROFILE:**

- 1. Is the reviewer in agreement with the information provided in the engagement profile? If not, note any corrections.

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Date Engagement	Date Checklist Reviewed
Review Performed _____	by Team Captain _____
Reviewer Signature _____	Team Captain Signature _____