

**This Matrix Has Been Updated to Reflect the Changes to Attestation Standards
in the Revised Government Auditing Standards issued June 2003**

<u>Characteristics of Engagement</u>	<u>Attestation Engagements</u>			
	<u>Audit</u>	<u>Examination</u>	<u>Review</u>	<u>Agreed Upon Procedures</u>
GENERAL STANDARDS				
GAS Applies	Yes (GAS 1.04)	Yes (GAS 1.04)	Yes (GAS 1.04)	Yes (GAS 1.04)
Auditor is independent.	Yes (GAS 3.03-3.32)	Yes (SSAE 1.35, GAS 3.03-3.32)	Yes (SSAE 1.35, GAS 3.03-3.32)	Yes (SSAE 1.35, GAS 3.03-3.32)
Auditor(s) has adequate professional competence (knowledge, skills, experience) for the tasks required.	Yes (GAS 3.39, 3.42)	Yes (SSAE 1.21 & GAS 3.39, 3.42)	Yes (SSAE 1.21 & GAS 3.39, 3.42)	Yes (SSAE 1.21 & GAS 3.39, 3.42)
Auditor has adequate professional competence through continuing professional education.	Yes (GAS 3.45)	Yes (SSAE 1.19 & GAS 3.45)	Yes (SSAE 1.19 & GAS 3.45)	Yes (SSAE 1.19 & GAS 3.45)
Auditor should exercise professional judgment in planning and performing the engagement.	Yes (GAS 3.33)	Yes (SSAE 1.39 & GAS 3.33)	Yes (SSAE 1.39 & GAS 3.33)	Yes (SSAE 1.39 & GAS 3.33)
Work is subject to quality control and assurance reviews. (internal quality control system, external peer review)	Yes (GAS 3.49 & GAS 7.70)	Yes (GAS 3.49 & GAS 6.25)	Yes (GAS 3.49 & GAS 6.25)	Yes (GAS 3.49 & GAS 6.25)
FIELDWORK STANDARDS				
The work should be adequately planned and assistants should be properly supervised.	Yes (GAS 7.02 & 7.44)	Yes (SSAE 1.42 & GAS 6.04a)	Yes (SSAE 1.42 & GAS 6.04a)	Yes (SSAE 1.42 & GAS 6.04a)
The audit plan should state the criteria to be used, if possible. The auditor should use criteria that are reasonable, attainable, and relevant to the objectives.	Yes (GAS 7.28)			

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Auditor believes that the subject matter can be evaluated against criteria that are suitable and available to users. Criteria should be objective, measurable, complete, and relevant.		Yes (SSAE 1.23, 1.24 & GAS 6.03)	Yes (SSAE 1.23, 1.24 & GAS 6.03)	Yes (SSAE 1.23, 1.24 & GAS 6.03)
Sufficient evidence should be obtained to support report opinion, conclusions and/or findings.	Yes (GAS 7.48)	Yes (SSAE 1.51 & GAS 6.04b)	Yes (SSAE 1.51 & GAS 6.04b)	Yes (SSAE 1.51 & GAS 6.04b)
Auditor should communicate information to the auditee and the requesting entity regarding the nature of the audit or engagement, report form and restrictions.	Yes (GAS 7.39)	Yes (SSAE 1.46 & GAS 6.06)	Yes (SSAE 1.46 & GAS 6.06)	Yes (SSAE 1.46 & GAS 6.06)
Auditor should communicate information regarding the nature, timing, and extent of planned testing and reporting including the level of assurance provided.		Yes (GAS 6.06)	Yes (GAS 6.06)	Yes (GAS 6.06)
Consider the results of previous audits and attestations and follow up on significant findings and recommendations that impact current assignments	Yes (GAS 7.29)	Yes (GAS 6.10)	Yes (GAS 6.10)	Yes (GAS 6.10)
Documentation should contain sufficient information to enable an experienced reviewer with no previous connection to the engagement, to ascertain the evidence that supports judgments and conclusions.	Yes (GAS 7.66)	Yes (GAS 6.22)	Yes (GAS 6.22)	Yes (GAS 6.22)

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Documentation supporting significant findings, conclusions, and recommendations should be complete before the report is issued.	Yes (GAS 7.66)	Yes (GAS 6.22)	Yes (GAS 6.22)	Yes (GAS 6.22)
Obtain a sufficient understanding of material internal controls to plan to work and design procedures to achieve the objective.	Yes (GAS 7.11)	Yes (GAS 6.13)	Not Required under GAS	Not Required Under GAS
Design the project to provide reasonable assurance of detecting fraud, illegal acts, or other noncompliance that could have a material effect on the project.	Yes (GAS 7.17)	Yes (GAS 6.15a)	Not Required under GAS	Not Required under GAS
DOCUMENTATION				
Documentation related to planning, conducting, and reporting on the audit/attest engagement should contain sufficient information to enable an experienced auditor, who has no previous connection with the audit/attestation to ascertain from the documentation the evidence that supports significant judgments and conclusions. Documentation that supports findings, conclusions, and recommendations should be finished before auditors issue their report.	Yes (GAS 7.66)	Yes (GAS 6.22)	Yes (GAS 6.22)	Yes (GAS 6.22)

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Auditors should be alert to situations or transactions that could be indicative of abuse, fraud, illegal acts or violations of provisions of contracts or grant agreements. When information comes to the auditor's attention that any have occurred, the auditor should determine if this occurrence would have a significant effect on the results of the engagement. If the engagement would be effected the auditor should extend the procedures to determine if these acts have occurred and if so whether the attestation engagement is effected.	Fraud (GAS 7.23) Abuse (GAS 7.25)	Yes (GAS 6.15a)	Yes (GAS 6.15b, 6.15a, 6.18)	Yes (GAS 6.15b, 6.15c, 6.18)
REPORTING STANDARDS				
Report should identify the subject matter or assertion and state the character of the engagement.		Yes (SSAE 1.63 & GAS 6.27a)	Yes (SSAE 1.63 & GAS 6.27a)	Yes (SSAE 1.63 & GAS 6.27a)
Report should communicate the results of each audit, and include objectives, scope, methodology, results, reference to GAGAS, views of responsible officials.	Yes (GAS 8.02, 8.07)			
Report shall present conclusions about subject matter or assertion in relation to the criteria.		Yes (SSAE 1.66 & GAS 6.23b)	Yes (SSAE 1.66 & GAS 6.23b)	Yes (SSAE 1.66 & GAS 6.23b)

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ADDITIONAL CONSIDERATIONS FOR ATTESTATION ENGAGEMENTS				
Elements needed for a finding depend entirely on the objectives of the audit or engagement; a finding is complete to the extent that the audit objectives are satisfied or the object of the engagement is satisfied. When problems are identified, to the extent possible, the auditors should plan the audit procedures or attest procedures to develop the elements of a finding (criteria, condition, effect and cause) to facilitate developing the auditor's report.	Yes (GAS 4.21, 5.15, 8.14, 8.15)	Yes (GAS 6.21)	Yes (GAS 6.21)	Yes (GAS 6.21)
The report shall:				
Express an opinion on whether the subject matter conforms to the criteria or the assertion is fairly stated in all material respects (positive assurance).	Not Applicable	Yes (SSAE 1.84 & GAS 6.02a)	Not Applicable	Not Applicable
State whether any information came to the auditor's attention that indicates that the subject matter does not conform with the criteria or the assertion is not fairly stated in all material respects (negative assurance).	Not Applicable	Not Applicable	Yes (SSAE 1.88 & GAS 6.02b)	Not Applicable
Present results including findings, conclusions, and recommendations or auditors perform testing to issue a report of findings based on specific procedures performed on the subject matter.	Yes (GAS 8.07)	Not Applicable	Not Applicable	Yes (SSAE 2.24 & GAS 6.02c)

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State whether standards were complied with or state the conclusions in relation to the criteria against which the subject matter was evaluated.	Yes (GAS 8.30)	Yes (SSAE 1.65 for AICPA Standards and GAS 6.27b for GAS)	Yes (SSAE 1.65 for AICPA Standards and GAS 6.27b for GAS)	Yes (SSAE 1.65 for AICPA Standards and GAS 6.27b for GAS)
Describe scope limitations including standards not followed.	Yes (GAS 8.10, 8.12)	Yes (SSAE 1.73 & GAS 6.30)	Yes (SSAE 1.73 & GAS 6.30)	Yes (SSAE 2.35 & GAS 6.30)
The report should include objective, scope, methodology, findings, conclusions, recommendations (audit) or describe conclusions about the subject matter or assertion, including conformity of subject matter to criteria (attestation).	Yes (GAS 8.07)	Yes (SSAE 1.71 & GAS 6.24a, 6.27b)	Yes (SSAE 1.60 & GAS 6.24a, 6.27b)	Yes (SSAE 1.60 & GAS 6.24a, 6.27b)
Report should state that the use of the report is restricted to specified parties under four specific circumstances	No corresponding restriction	Yes (SSAE 1.78 & GAS 6.27d)	Yes (SSAE 1.78 & GAS 6.27d)	Yes (SSAE 1.78 & GAS 6.27d)
Report should disclose deficiencies in internal controls and instances of fraud, illegal acts, and other noncompliances, and abuse that are significant (not clearly inconsequential).	Yes (GAS 8.16)	Yes (GAS 6.28b)	Yes (GAS 6.28b)	Yes (GAS 6.28b)
The auditor should report the views of responsible officials on the findings, conclusions, recommendations, and planned corrections. (For attestation engagements, if the report discloses deficiencies).	Yes (GAS 8.35)	Yes (GAS 6.41)	Yes (GAS 6.41)	Yes (GAS 6.41)

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If certain information is prohibited from general disclosure, the report should state the nature of the omitted information and the requirement that made the omission necessary.	Yes (GAS 8.35)	Yes (GAS 6.46)	Yes (GAS 6.46)	Yes (GAS 6.46)
The report should be provided to the organization under review, the organization requesting the engagement, other responsible organizations, and be made available to the public unless otherwise restricted.	Yes (GAS 8.54)	Yes (GAS 6.49)	Yes (GAS 6.49)	Yes (GAS 6.49)
THE FOLLOWING CHARACTERISTICS ONLY APPLY TO AGREED UPON PROCEDURES ENGAGEMENTS				
An agreed-upon procedures engagement can be performed provided that one of the following is met: 1. The client is responsible for the subject matter or has a reasonable basis for providing a written assertion about the subject matter. 2. The client is not responsible for the subject matter, but can provide evidence of a third party's responsibility				Yes (SSAE 2.06b)
The auditor and the client agree on the procedures to be performed				Yes (SSAE 2.06c)

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Each party takes responsibility for the sufficiency of the agreed upon procedures for their needs.				Yes (SSAE 2.06d)
The auditor can apply reasonably consistent measurement to the subject matter.				Yes (SSAE 2.06e)
The auditor and the client agree on the criteria.				Yes (SSAE 2.06f)
The procedures applied to the subject matter are expected to result in reasonably consistent findings using the criteria.				Yes (SSAE 2.06g)
Evidential matter is expected to exist to provide a reasonable basis for the findings.				Yes (SSAE 2.06h)
When applicable, the auditor and the client agree on materiality for reporting purposes.				Yes (SSAE 2.06i)
Report issuance and distribution: Auditors should submit reports to appropriate officials of the audited entity, the entity requiring the engagement, external funding organizations, legal oversight authority organizations, officials responsible for acting on the findings or recommendations, and unless the report contains privileged or confidential information make available for public inspection. <i>The GAS requirement takes precedence over the AICPA requirement.</i>				Yes (GAS 6.49)

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