

## Aicpa Employee Benefit Plan Audit Guide 2014

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### Aicpa Employee Benefit Plan Audit

Employee Benefit Plan Audit Quality Center To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA has established the Employee Benefit Plan Audit Quality Center, a firm-based voluntary membership center for firms that audit employee benefit plans.

### Employee Benefit Plan Audit Quality Center (EBPAQC)

The AICPA Audit and Accounting Guide Employee Benefit Plans (EBP Guide) is an interpretive publication for auditors of employee benefit plans. The following highlights the areas in the EBP Guide that discuss initial audits:

### Initial Audits of Employee Benefit Plans - aicpa.org

The AICPA provides resources, publications, and technical assistance for CPAs involved in Employee Benefit Plan auditing.

### AICPA Employee Benefit Plan Audit Quality Center Resources

The Employee Benefit Plan Audit Quality Center is a firm-based voluntary membership Center designed to help CPAs meet the challenges of performing quality ERISA audits. Joining the Center enables you to access premium levels of content on this site and provides you with many other benefits, such as periodic newsletters and Center Webcasts.

### Join the Employee Benefit Plan Audit Quality Center - AICPA

Employee Benefit Plan Audit Quality Center The Center serves as a comprehensive resource for CPA firms that audit ERISA-covered pension, savings and benefit plans, and provides members with tools, resources, advisories, primers, webinars and alerts that keep firms up-to-date on developments affecting EBP audits.

### Employee Benefit Plan Audit Certificate Program | AICPA ...

The AICPA Employee Benefit Plan Audit Quality Center is a firm-based, volunteer membership center created with the goal of promoting quality employee benefit plan audits. Center members demonstrate their commitment to ERISA audit quality by joining and agreeing to adhere to the Center's membership requirements.

### Performing quality ERISA employee - AICPA

Employee Benefit Plan Audit Quality Center; Governmental Audit Quality Center; Center for Audit Quality; Explore firm memberships; Help. AICPA; Topics of Interest Overview; ... The AICPA Public Peer Report File is available on the AICPA Web site. We are the American Institute of CPAs, the world's largest member association representing the ...

### Find an EBPAQC Member Firm - AICPA

The AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) has prepared this advisory to provide you, the plan sponsor, administrator or trustee with an understanding of insights into the independent audit of the financial statements of an employee benefit plan. While this document addresses

### Employee - aicpa.org

Employee Benefit Plans Industry Developments -- Audit Risk Alert. This Audit Risk Alert focuses on emerging practice issues related to 403(b) plans filing and audit requirements and fair value measurement, reconsideration on effective control for repurchase agreements as well as the effects of the ASB's Clarity Project.

### AICPA Employee Benefit Plan Publications

Audit and Accounting Guide Employee Benefit Plans. Offsetting of Derivatives, Repurchase Agreements, and Securities Lending Transactions "Pending Content" in FASB ASC 210-20-50 enhances disclosures about certain financial instruments and derivative instruments that are either offset in accordance with GAAP or are subject to an enforceable master netting arrangement or similar agreement.

### Employee Benefit Plans: Audit and Accounting Guide - AICPA

Consultants and other professionals specializing in employee benefit plans including: ... I also like to see the differences in what other firms are doing when performing their audits. especially in the planning stage. ... is the most influential body of professional accountants, combining the strengths of the American Institute of CPAs (AICPA) ...

### AICPA Employee Benefit Plans Conference - The power of ...

Based on the AICPA Competency Framework: Employee Benefit Plan Auditing, these learning resources are designed to enhance CPAs' knowledge and skills necessary to perform high-quality employee benefit plan audit engagements. Use these resources to build competencies around auditing employee benefit plans and set yourself apart in the market so that clients and employers feel confident in your work and ability to conduct these audits.

### Employee benefit plan auditing - AICPA

Master the fundamentals of auditing employee benefit plans in accordance with AICPA standards and ERISA rules and regulations. Written by a member on the expert panel for EBP, this CPE course is designed to give you an understanding of requirements and audit procedures related to defined contribution, defined benefit, and health and welfare plans to help you more effectively plan and carry out your audit.

### Auditing Employee Benefit Plans - AICPA

This resource provides you with targeted guidance from the AICPA Audit and Accounting Guide Employee Benefit Plans specific to the auditor's risk assessment in an audit of an employee benefit plan, including understanding the entity and its environment, materiality in planning and performing the audit, and the evaluation of misstatements identified during the audit.

### Audit Risk Assessment for Employee Benefit Plans - AICPA

EBPAQC Members, contact the AICPA Service Center at 888-777-7077 or [service@aicpa.org](mailto:service@aicpa.org) to receive a \$100 discount. You will need your AICPA user account information and be sure to mention that you are a member of the Employee Benefit Audit Quality Center (EBPAQC). \*Section discounts cannot be combined.

### AICPA Employee Benefit Plans Conference

Last month, we issued a new statement on auditing standards (SAS) for employee benefit plan audits, Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA. The SAS is designed to make the auditor's report easier to understand and more relevant, leading to improved EBP audit quality.

### 3 steps to prep for the new EBP audit standard - AICPA ...

Get even more value with the Employee Benefit Plans: Audit & Accounting Set. This convenient bundle gives you access to the full range of Employee Benefit Plan content offered by the AICPA all in one convenient subscription. This online bundle includes how-to advice and authoritative guidance, valuable discussion, best practices, and much more.

### Employee Benefit Plans: Audit and Accounting Guide

The Employee Benefit Plans - Audit and Accounting Set offers a full year of unlimited access to the complete suite of AICPA's Employee Benefit Plans publications and authoritative guidance. Featuring up-to-date industry intelligence, diverse presentation and disclosure examples, and the power of online linking, this is a must-have resource for any financial professional working with employee benefit plans.

### Employee Benefit Plans - Accounting & Auditing Set ...

AICPA Employee Benefit Plan Audit Quality Center (AICPA EBPAQC) The AICPA EBPAQC has compiled helpful tools and resources for plan sponsors which can be found at Plan Sponsor Resource Center - AICPA. Plan advisories include: The Importance of Hiring a Quality Auditor to Perform Your Employee Benefit Plan Audit

### Employee Benefit Plan | BPM Audit Services - BPM

An AICPA practice aid, Using a SOC 1 Report in Audits of Employee Benefit Plans, can help auditors use and document SOC 1 reports appropriately. It's also a good idea to remind plan management that they need to obtain and read SOC 1 reports to fulfill their fiduciary responsibility to monitor service providers.

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