

Aicpa Employee Benefit Plan Audit Guide 2014

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Aicpa Employee Benefit Plan Audit

Cybersecurity and Employee Benefit Plans: Questions and Answers. This non-authoritative document was prepared by the EBPAQC to help plan auditors understand cybersecurity risk in employee benefit plans, and to discuss cybersecurity risk, responsibilities, preparedness, and response with plan clients.

Employee Benefit Plan Audit Quality Center (EBPAQC)

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 partial plan terminations under the Employee Retirement Income Security Act of 1974 (ERISA) and your related responsibilities. As a plan

Partial Employee Benefit Plan Terminations - AICPA

Employee benefit plan auditors frequently perform audits of plans that previously were not subject to audit, or were audited by another firm. Events such as plan mergers, plan spin-offs, a change in the number of plan participants, or a newly established plan may result in an "initial audit" that requires auditing the plan's opening balances.

Initial Audits of Employee Benefit Plans - AICPA

The AICPA has incorporated, as part of one of its practice monitoring programs (peer review), the requirement that engagements selected for review include an audit of an employee benefit plan; and; The AICPA, in conjunction with PWBA, is creating a video for use by plan auditors on the unique nature of employee benefit plan audits.

Assessment of the Quality of Employee Benefit Plan Audits ...

The Governmental Audit Quality Center (GAQC) promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

Governmental Audit Quality Center (GAQC) - AICPA

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted. ©2018.AICPA AAG-EBPAPPC

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