



# PRECONDITIONS

for an Attestation Engagement

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According to attestation engagement standards, there are several preconditions for an attestation engagement. Attestation engagements include examinations, agreed-upon procedures, and certain review engagements.

Here are some of the preconditions for an attestation engagement:

The practitioner **must be independent** when performing an attestation engagement, unless law or regulation requires they accept the engagement.

**Determination that the engagement exhibits all of the following characteristics:**



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**The underlying subject matter is appropriate,**

The criteria to be applied in the preparation and evaluation of the underlying subject matter are suitable and will be available to the intended users,

The practitioner's opinion, conclusion, or findings, in the form appropriate to the engagement, is to be contained in a written practitioner's report.



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The practitioner expects to **be able to obtain the evidence needed** to arrive at their opinion, conclusion, or findings, including:

➤ **access to all information** of which the appropriate party is aware that is relevant to the engagement;

➤ access to **additional information** that the practitioner may request from the appropriate party for the purpose of the engagement; and

➤ unrestricted access to persons within the appropriate party from whom the practitioner determines it necessary to obtain evidence.



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# An attestation engagement should only be accepted when the practitioner:

- has no reason to believe that **relevant ethical requirements**, including independence, will not be satisfied;
- is satisfied that those persons who are to perform the engagement collectively have the **appropriate competence and capabilities**;
- has determined that the engagement to be performed **meets all the preconditions** for an attestation engagement; and
- has reached a common understanding with the engaging party of the terms of the engagement, including the practitioner's reporting responsibilities.



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