

New auditing standard for employee benefit plans

What's new?

In July 2019, the AICPA Auditing Standards Board (ASB) issued an official standard, *Statement on Auditing Standards (SAS) No. 136, Planning an Audit and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA (2019 SAS)*. This 2019 SAS prescribes certain new performance requirements for an audit of financial statements of employee benefit plans subject to the Employee Retirement Income Security Act of 1974 (ERISA) and changes the form and content of the related auditor's report. It should not be adopted for plans that are not subject to ERISA.

Continued over the next page of the AICPA Professional Standards, this standard is the foundational section that addresses the auditor's responsibility to form an opinion on the ERISA plan financial statements and prescribes the form and content of the auditor's report for ERISA plan audits.

Section 136 (foundational section for ERISA)



What has changed?

To enhance the quality of employee benefit plan audits, the 2019 SAS specifically addresses requirements for:

- Engagement letter/contract
- Audit risk assessment and response, including the auditor's consideration of relevant plan provisions
- Communications of significant findings with those charged with governance
- The auditor's responsibilities relating to the ERISA-related supplemental schedules and the Form 990.



The new auditing standard addresses specific performance and reporting requirements for audits of ERISA plans, and changes the form and content of the auditor's report.

The form and content of the related auditor's report

"Limited Scope Audit" now referred to ERISA section 105(a)(2)(C) audit

ERISA section 105(a)(2)(C) permits plan management to elect to exclude from the audit certain investment information as qualified institution funds and securities. Commonly referred to as a "limited scope audit," the 2019 SAS refers to this type of audit as an "ERISA section 105(a)(2)(C) audit." The 2019 SAS does not change anything in ERISA, and therefore plan management's ability to elect such an audit continues. The 2019 SAS creates what is expected of the auditor, including specific procedures when performing an ERISA section 105(a)(2)(C) audit, and establishes a new form of report that provides greater transparency about the scope and nature of the audit and describes the procedures performed on the certain investment information.

The following are the key subjects of the ERISA section 105(a)(2)(C) report:

- Scope and Nature of ERISA Section 105(a)(2)(C) Audit sections required by the presentation first, followed by the Opinion section and then the Opinion section. This section acknowledges that management has elected to have an audit performed in accordance with section 105(a)(2)(C) of ERISA and describes the type of audit.

Special Reports Auditing Standards Board Aicpa

Andrew Higson



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