



## January 2022 Update of the AICPA Professional Literature

### ALERTS AND AICPA GUIDES

No updates for January 2022.

### BEST PRACTICES IN PRESENTATION AND DISCLOSURE

No updates for January 2022.

### CHECKLISTS AND ILLUSTRATIVE FINANCIAL STATEMENTS

No updates for January 2022.

### MEASUREMENT CRITERIA

No updates for January 2022.

### PCAOB STANDARDS AND RELATED RULES

#### PCAOB Staff Guidance

This update revises Other Staff Guidance *Form AP, Auditor Reporting of Certain Audit Participants and Related Voluntary Audit Report Disclosure Under AS 3101, Reports On Audited Financial Statements* (PCAOB Staff Guidance sec. 300.03).

On December 17, 2021, the PCAOB released targeted updates to its staff guidance *Form AP, Auditor Reporting of Certain Audit Participants and Related Voluntary Audit Report Disclosure Under AS 3101*, issued February 16, 2017. In light of the COVID-19 pandemic, the updates address situations when firms may have adopted remote work arrangements for seconded employees such that they remain in their home countries during the secondment period. In addition, the updates amend the guidance title to reflect the revised title of AS 3101 and make revisions for certain technical matters.

### PEER REVIEW PROGRAM MANUAL

This update contains minor editorial changes.

## **PRACTICE AIDS AND TOOLS**

**No updates for January 2022.**

## **AICPA PROFESSIONAL STANDARDS**

**No updates for January 2022.**

## **TECHNICAL QUESTIONS AND ANSWERS**

**No updates for January 2022.**

## **SUPPORTING DOCUMENT COLLECTION**

**No updates for January 2022.**