## Crosswalk of Changes from 2012 to 2013 Engagement Letter

- Language identifying Sponsor Organization risk assessment and category deleted
- Review area list edited to reflect areas to be reviewed in 2013
- Language added to address audit schedule expansion from one week to two weeks
- Language added to include pre-exit summary conference
- Language added to request self-disclosed and self-identified issues
- Language added to provide expectations for the use of the HPMS module.
- Language added to address group and division name changes