

[Date]

[To the Plan Administrator or Board of Trustees]

[Name of Employee Benefit Plan]

[Address]

[City, State, Zip Code]

Subject: Independent Accountant's Report on Applying Agreed-Upon Procedures

To [Name of Client]:

We have performed the procedures enumerated below, which were agreed to by [Plan Administrator/Management] and [Other Specified Parties], solely to assist you in evaluating the [Type of Compliance, e.g., participant data or contribution accuracy] of the [Name of Employee Benefit Plan] for the period [Date] to [Date].

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- **Procedure 1:** [Description of procedure, e.g., Compare participant birth dates in the payroll system to personnel files.]
Finding 1: [Description of results, e.g., No exceptions were noted.]
- **Procedure 2:** [Description of procedure, e.g., Recalculate employer matching contributions for a sample of 25 participants.]
Finding 2: [Description of results, e.g., We found that for two participants, the match was calculated based on gross pay instead of eligible compensation.]
- **Procedure 3:** [Description of procedure, e.g., Verify that participant elections are supported by signed enrollment forms.]
Finding 3: [Description of results, e.g., All sampled elections were supported by documentation.]

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the [Subject Matter]. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of [Specified Parties] and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

[Firm Signature/Name]

[City, State]