

[Date]

[Grantor Name]

[Grantor Address]

[City, State, Zip Code]

Re: Independent Accountant's Report on Applying Agreed-Upon Procedures - [Grant Name/Number]

To [Contact Person Name],

We have performed the procedures enumerated below, which were agreed to by [Grantee Name] and [Grantor Name], solely to assist you in evaluating [Grantee Name]'s compliance with the expenditure requirements of [Grant Name/Contract Number] for the period of [Start Date] to [End Date].

[Grantee Name]'s management is responsible for the company's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA).

The procedures and the associated findings are as follows:

1. **Procedure:** We obtained the Detailed Expenditure Ledger for the grant period and compared the total expenditures to the Financial Report submitted to [Grantor Name].
Finding: [Describe findings or state "No exceptions were found"].
2. **Procedure:** We randomly selected a sample of [Number] disbursements and inspected supporting documentation (invoices, receipts, and canceled checks) to verify that costs were incurred within the grant period.
Finding: [Describe findings or state "No exceptions were found"].
3. **Procedure:** We reviewed the selected sample to ensure that expenditures were classified according to the approved budget categories.
Finding: [Describe findings or state "No exceptions were found"].
4. **Procedure:** We recalculated the payroll expenses for [Number] employees charged to the grant to ensure rates match the approved employment contracts.
Finding: [Describe findings or state "No exceptions were found"].

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 compliance with the specified requirements. 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 [Grantee Name] and [Grantor Name] and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

[Accounting Firm Name]

[Signature]

[City, State]