

MASTER OTA AUP PROGRAM

Activity Code 29000	OTA Attestation AUP
B-1 Planning Considerations	Version 1.0, dated July 2020

Type of Engagement – Agreed-Upon Procedures
Audit Specific Independence Determination
<p>Members of the audit team and internal specialists consulting on this agreed-upon procedures must complete the Audit Specific Independence Determination (WP 34) prior to starting any work on this assignment.</p> <p><i>(Note: Because staff is sometimes added to on-going agreed-upon procedures, supervisors should ensure that all individuals who are directing, performing procedures, or reporting on this agreed-upon procedures as a member of the audit team who are performing as a consultant have signed this working paper. For example, an FAO may add additional auditors (e.g., technical specialists) to the assignment or may need to consult with an internal specialist (e.g., industrial engineers, and operations research specialists) as the assignment progresses.)</i></p>
Purpose and Scope
<p>An agreed-upon procedures engagement is one in which an auditor is requested to issue a report on findings based on the application of specific procedures to a contractor's assertion or subject matter, that are agreed-to in advance by the auditor and requestor. An agreed-upon procedures engagement is appropriate for situations where the requestor wants information on a subject matter or assertion, generally relative to specific criteria, but does not require an opinion, recommendations or any level of assurance. Users of the report assess for themselves the procedures and findings reported by the auditor and draw their own conclusion based on the auditor's work.</p>
<p>Under Generally Accepted Government Auditing Standards (GAGAS), DCAA may perform an agreed-upon procedures engagement for any assignment if (1) the subject matter or assertion to which the procedures are to be applied is subject to reasonably consistent measurement, (2) the requestor and DCAA agree on the nature, timing, and extent of the procedures to be applied, including the criteria to be used and (3) the requestor provides a written affirmation that the procedures are appropriate for the intended purposes prior to completion of the engagement (issuance of the report). GAGAS incorporates the Statements on Standards for Attestation Engagements (SSAE) applications of agreed-upon procedures.</p>
<p>Prior to commencing the engagement, review Agency guidance that may impact the engagement and take appropriate action.</p>
References
1. CAM 2-103, AICPA Attestation Standards
2. CAM 2-104, Types of Financial Related Evaluations
3. CAM 14-1000, Application of Agreed-Upon Procedures
4. AICPA Statements of Standards for Attestation Engagements for Agreed-Upon Procedures Engagements

MASTER OTA AUP PROGRAM

B-1 Preliminary Steps	WP Reference
Version 1.0, dated July 2020	
1. Review open guidance which may impact the engagement.	
2. Review the request to identify requestor requirements and any restrictions.	
3. Review the permanent files for relevant information that may impact performance of the agreed-upon procedures and determine if the developed agreed-upon procedures will be appropriate for the requestor's intended purpose.	
4. Discuss the procedures to be performed and relevant information with the requestor to assist them in determining if the procedures will be appropriate for their intended purpose. Document the resulting agreed-upon procedures to be performed.	
5. Send an acknowledgement/notification to the appropriate AO or AR notifying them of the commencement of the risk assessment and that the expected completion date will be provided in the formal acknowledgement/notification once the risk assessment is complete. (CAM 2-305). The acknowledgement/notification process should be performed within the timeframe and in accordance with the procedures in CAM 4-104.	
6. Hold an entrance conference with the contractor. Invite the requestor and any other appropriate individuals.	
7. Determine if specialist assistance or assistance from another DCAA office will be necessary to perform the agreed-upon procedures. Specialist assistance requirements should be coordinated with the requestor and included in the agreed-upon procedure. Prepare necessary requests.	
8. Hold a planning meeting with the engagement team (e.g., RAM, Manager, Supervisor, Auditors) to discuss matters relevant to the engagement (e.g., prior experience and current procedures).	
9. If, during performance of the agreed-to procedures, matters arise that significantly contradict the subject matter referred to in the report, the team should include this matter in the report.	

MASTER OTA AUP PROGRAM

C-1 Agreed-Upon Procedures	WP Reference
Version 1.0, dated July 2020	
<i>Auditor will incorporate the agreed-upon procedures as steps</i>	
1.	
2.	
3.	

A-1 Concluding Steps	WP Reference
Version 1.0, dated July 2020	
1. Summarize results.	
2. Discuss the results with your supervisor.	
3. Discuss factual differences with the contractor.	
4. Prepare the draft report in accordance with CAM 14-1003 for agreed-upon procedures.	