

MASTER PROGRAM DOCUMENT

Activity Code 17900	Agreed-Upon Procedures, Other Than Price Proposals
B-1 Planning Considerations	Version 3.2, dated Dec 2025

Type of Engagement – Agreed-Upon Procedures
Audit Specific Independence Determination
Members of the audit team and internal specialists consulting on this engagement must complete the Audit Specific Independence Determination (WP 34) prior to starting any work on this assignment.
<i>(Note: Because staff is sometimes added to on-going engagements, supervisors should ensure that all individuals who are directing, performing procedures, or reporting on this engagement as a member of the audit team and 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>

Purpose and Scope
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.
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.
Prior to commencing the engagement, review guidance that may impact the engagement and take appropriate action.

References
1. CAM 2-307, AICPA Attestation Standards for Agreed-Upon Procedures Engagements
2. CAM 14-1000, Application of Agreed-Upon Procedures
3. AICPA Statements of Standards for Attestation Engagements (SSAEs No. 18 and No. 19) for Agreed-Upon Procedures Engagements

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References
4. AICPA Statements of Standards for Attestation Engagements AT-C Section 215, “Agreed-Upon Procedures Engagements”

B-1 Preliminary Steps	W/P Reference
Version 3.2, dated Dec 2025	
1. Review open guidance which may impact the engagement	
2. Review the request to identify requestor requirements and any restrictions.	
3. Review EPIC for audit leads and 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. Note: In accordance with CAM 14-1002, auditors must obtain and document RAM/CAM and FAO manager approval of the proposed procedures prior to agreement with the requestor.	
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 memorandum to the requestor notifying them of the commencement of the agreed-upon procedures engagement and the agreed-to due date. The acknowledgement process should be performed in accordance with 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.	

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C-1 Agreed-Upon Procedures	WP Reference
Version 3.2, dated Dec 2025	
<i>Auditor will incorporate the agreed-upon procedures as steps</i>	
1.	

A-1 Concluding Steps	WP Reference
Version 3.2, dated Dec 2025	
1. Summarize results	
2. Discuss the results with your supervisor.	
3. Unless directed otherwise by the requestor, discuss factual differences with the contractor.	
4. Prepare the draft report in accordance with CAM 14-1003 for agreed-upon procedures. Ensure the report is drafted in accordance with the guidance in GAGAS 7.84.	
<p>Note: In accordance with CAM 14-1002, auditors must obtain and document RAM/CAM and FAO manager approval of the draft report prior to issuance.</p>	