

FHA-Lender

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

[LENDER NAME]

[LENDER ADDRESS]

[LENDER CITY, STATE, ZIP]

We have performed the procedures enumerated in the chart below, which was agreed to by [LENDER] (the "the lender") and the U.S. Department of Housing and Urban Development, Lender Electronic Assessment Portal (LEAP), on whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package. [LENDER] is responsible for the accuracy and completeness of the electronic submission. The sufficiency of the procedure is solely the responsibility of [LENDER] and LEAP. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The associated findings from the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the attached chart.

This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. 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 whether the electronic submission of the items listed in the "UFRS Rule Information" column agrees with the related hard copy documents within the audit reporting package. 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.

We were engaged to perform an audit in accordance with the Consolidated Audit Guide for Audits of HUD Programs by [LENDER] as of and for the period ending [Year End], and have issued our reports thereon dated (Date of report on the financial statements). The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplementary information dated (Date of report on the financial statements), was expressed in relation to the basic financial statements of [LENDER] taken as a whole.

A copy of the reporting package required by the Consolidated Audit Guide for Audits of HUD Programs, which includes the auditor's reports, is available in its entirety from [LENDER]. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, LEAP.

The purpose of this report on applying the agreed-upon procedure is solely to describe the procedure performed on the electronic submission of the items listed in the "UFRS Rule Information" column and the associated findings, and not to provide an opinion or conclusion. Accordingly, this report is not suitable for any other purpose.

[FIRM SIGNATURE]

[City, State]

ATTACHMENT TO INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

UFRS	Hard Copy Documents	Findings
We compared the electronic Financial Data Entry input in LEAP to the hard copy Financial Data Entry provided as a supplemental schedule opined on in relation to the financial statements as a whole and attached in line item 040 of the Audit Related Questions and Documents (ARQ).	Financial Data Template (FDT)	Agrees
We compared the schedule of findings, questioned costs, and recommendations attached in line item 043 of the ARQ to the hard copy schedule of findings, questioned costs, and recommendations.	Schedule of Findings, Questioned Costs, and Recommendations	Agrees
We compared the management letter attached in line item 050 of the ARQ to the hard copy management letter.	Management Letter	Agrees
We compared the corrective action plans attached in line items 051 and 052 of the ARQ to the hard copy corrective action plans.	Corrective Action Plans	Agrees