

Non-Profit

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURE

[ORGANIZATION NAME]

[ORGANIZATION ADDRESS]

[ORGANIZATION CITY, STATE, ZIP]

We have performed the procedure described in the second paragraph of this report, which was agreed to by [ORGANIZATION] and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), on whether the electronic submission of certain information agrees with the related hard copy documents within the OMB Uniform Administrative Requirements reporting package. [ORGANIZATION] is responsible for the accuracy and completeness of the electronic submission. The sufficiency of the procedure is solely the responsibility of [ORGANIZATION] and REAC. 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 results of 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 audit requirements of OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, (OMB Uniform Guidance) for [ORGANIZATION] 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 [ORGANIZATION] taken as a whole.

A copy of the reporting package required by OMB Uniform Guidance, which includes the auditor's reports, is available in its entirety from [ORGANIZATION]. 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, REAC.

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 PROCEDURE

UFRS Rule Information	Hard Copy Documents	Findings
Balance Sheet, Revenue and Expense and Cash Flow data (account numbers 1120 to 7100T and the S1200 Series)	Financial Data Templates (i.e. Supplemental Schedules)	Agrees
Surplus cash (S1300 series accounts) Note: Because Cooperatives are exempt from submitting surplus cash accounts, please select "Agrees".	Financial Data Templates (i.e. Computation of Surplus Cash, Distributions, and Residual Receipts - (Annual))	Agrees
Footnotes (S3100 series of accounts)	Footnotes to Audited Basic Financial Statements	Agrees
Type of opinion on the Financial Statement and Auditor Reports (S3400, S3500 and S3600 series of accounts)	Auditors' Reports on the Financial Statements, Compliance and Internal Control	Agrees
Type of opinion on Financial Data Templates (i.e. Supplemental Data) (account S3400-100)	Auditor's Supplement Report on Financial Data Templates	Agrees
Audit findings narrative (S3800 series of accounts)	Schedule of Findings and Questioned Costs	Agrees
General Information (S3300, S3700 and S3800 series of accounts)	Schedule of Findings and Questioned Costs and Federal Award Data	Agrees