

## Independent Accountant's Report on Applying Agreed-Upon Procedure

The Governing Body  
[Entity Name]

We have performed the procedure described in the third paragraph of this report, on the electronically submitted information included within the *OMB Uniform Guidance* reporting package. [Entity Name] is responsible for the accuracy and completeness of the electronically submitted information.

[Entity Name] and the U.S. Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether the electronically submitted information agrees with the related hard copy documents within the OMB Uniform Guidance reporting package. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

We compared the electronically submitted items listed in the "UFRS Rule Information" column of the matrix/chart on page 2 of this report with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of 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.

We were engaged by [Entity Name] to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA 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 electronically submitted information identified in the "UFRS Rule Information" column of the chart/matrix agrees with the related hard copy documents within the *OMB Uniform Guidance* 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 are required to be independent of [Entity Name] and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

[Note: If the auditor was also engaged to perform the financial statement audit, the paragraph below would be included.]

[We were engaged to perform an audit in accordance with the OMB Uniform Guidance by [Entity Name] as of and for the period ending 12/31/20XX and have issued our reports thereon dated XX/XX/20XX. 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 XX/XX/20XX, was expressed in relation to the basic financial statements of [Entity Name] taken as a whole.]

[Note: If the auditor was not engaged to also audit the financial statements, the paragraph below would be included.]

[We were not engaged to, and did not perform an audit of the financial statements of *[Entity Name]* or the supplementary information, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Further, we did not perform an audit in accordance with the audit requirements of Title 2 U.S. Code of the Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.]

A copy of the OMB Uniform Guidance reporting package, required by the Uniform Guidance, which includes the auditor's reports, is available in its entirety from *[Entity Name]*. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

This report is intended solely for the information and use of *[Entity Name]* and HUD and is not intended to be and should not be used by anyone other than these specified parties.