

FHA Lender Recertification
Lender Electronic Assessment Portal (LEAP)
IPA Agreed-Upon Procedures Preview

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To: *[Lender Client Name]* and the U.S. Department of Housing and Urban Development

We have performed the procedures enumerated in the chart below, which were agreed to by *[displays Lender Client Name entered above]* (the "lender") and the U.S. Department of Housing and Urban Development, solely to assist them in determining the accuracy of the electronic submission of certain information into the Lender Electronic Assessment Portal (LEAP). The lender is responsible for the accuracy and completeness of the electronic submission.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the chart below either for the purpose for which this report has been requested or for any other purpose. The procedures applied and our findings are presented in the chart below.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the electronic submission of certain information into LEAP. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development.

This report is intended solely for the information and use of the lender and the U.S. Department of Housing and Urban Development, and is not intended to be and should not be used by anyone other than these specified parties.

FHA Lender Recertification
Lender Electronic Assessment Portal (LEAP)
IPA Agreed-Upon Procedures Preview

			Findings		
No.	Category	Procedures Applied	Agrees	Does Not Agree	No Such Document Issued
1	Financial Data Template (FDT)	We compared the electronic FDT input in LEAP to the hard copy FDT 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).	☐	☐	☐
2	Schedule of Findings, Questioned Costs, and Recommendations	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.	☐	☐	☐
3	Management Letter	We compared the management letter attached in line item 050 of the ARQ to the hard copy management letter.	☐	☐	☐
4	Corrective Action Plans	We compared the corrective action plans attached in line items 051 and 052 of the ARQ to the hard copy corrective action plans.	☐	☐	☐
UJI:*					
Firm Name:*					
Employer Identification Number:*					
Date:*					
Attesting Practitioner's First Name:*					
Attesting Practitioner's Middle Name:					
Attesting Practitioner's Last Name:*					
Attesting Practitioner's Title:					
Attesting Practitioner's Telephone Number:*					
Attesting Practitioner's Fax Number:					
Attesting Practitioner's E-mail Address:					
*Required					