

**SAMPLE ATTESTATION REPORT
(Quasi-Public Agency)**

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the (Management of Any Quasi-Public Agency)

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of (Any Quasi-Public Agency), the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about (Any Quasi-Public Agency's) compliance with certain laws and regulations during the (period) ended (date) included in the accompanying Louisiana Attestation Questionnaire. Management of (Any Quasi-Public Agency) is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

(Any Quasi-Public Agency's) federal award expenditures for all federal programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
Total Expenditures			

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in Procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 2, determine if the six disbursements are properly coded to the correct fund and general ledger account.

Five of the payments were properly coded to the correct fund and general ledger account. One payment (check no. XXX), which should have been coded to fixed assets was improperly coded to maintenance.

5. For the items selected in Procedure 2, determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the board. In addition, each of the disbursements were traced to the (Any Quasi-Public Agency's) minute book where they were approved by the full board.

6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Activities allowed or unallowed

We reviewed the previously listed disbursements for types of services allowed or not allowed. Check No. XXX did not comply with the allowability requirements because the service rendered did not meet the goals of the program.

Eligibility

We reviewed the previously listed disbursements for eligibility requirements. Check Nos. XXX and XXX did not comply with the eligibility requirements because the individuals who received the service earned an income that exceeded the program guidelines.

Reporting

We reviewed the previously listed disbursements for reporting requirements. Check No. XXX did not comply with the reporting requirements because it could not be traced to any of the *Request for Advance or Reimbursement Reports*.

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

The six disbursements selected included two federal programs that were closed out during the period of our review. We compared the close-out reports for these two federal programs with the agency's financial records. The amounts reported on the close-out reports agreed to the agency's financial records.

Open Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

(Any Quasi-Public Agency) is only required to post a notice of each meeting and the accompanying agenda on the door of the (Any Quasi-Public Agency's) office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

(Any Quasi-Public Agency) provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

10. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the agreed-upon procedures engagement for the year ended (month, day and year), we reported that payments were made without approval from proper authorities and payments made to individuals that did not meet eligibility requirements (CFDA XX.XXX). The comment relating to approval from proper authorities has been resolved by management; however, the comment relating to eligibility requirements has not been resolved by management and was repeated in this report.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. 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.

This report is intended solely for the use of management of (Any Quasi-Public Agency), the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

(Signature)

(Date)