

Agreed Upon Procedures

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Mari Takahashi

Business owners, individuals, and third parties, often engage us to perform an agreed-upon procedures (AUP) engagement to perform specific procedures and report findings. Our audit professionals conduct AUPs in accordance with attestation standards established by the American Institute of Certified Public Accountants. Our clients, often at the request of a third party, select the procedures to be performed and accept full responsibility for the sufficiency of the requested procedures. Our report details the procedures we performed and our findings.

Examples of AUP engagements include compliance with licensing and royalty agreements, calculations of internal rate of return and other mathematical computations, confirming specific information with third parties, performing specific procedures on work performed by others, and reviewing documents to confirm transactions.