

SAMPLE

Independent Accountant's Report on Applying Agreed Upon Procedures

To the Board of Directors of

_____ (Client Name)

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of _____ (Client Name) ("The Company") in conjunction with your Renewal of Certificate of Eligibility to receive Preference in Bidding on Public Works with the Nevada State Contractors Board, for the year ended December 31 _____. Management is responsible for the Company's accounting records.

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 the 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.

The procedures that we performed and our findings are as follows:

1. We obtained the schedule of sales tax paid during the twelve months ended December 31 ____ and performed the following procedures:
 - a. Footed and cross-footed the schedule
 - b. Ensured that the total of sales tax paid meets the criteria to receive preference in bidding on public works
2. Obtained copies of invoices in support of sales tax paid
 - a. Examined copies of invoices and supporting documentation to determine propriety
 - b. Footed invoices for mathematical accuracy
 - c. Calculated sales tax amount
3. Obtained copies of cancelled checks
 - a. Examined copies of checks, front and back, in support of the above disbursements, to determine propriety
4. Prepared the Affidavit of Certified Public Accountant Submitted as Proof of Contractor's Compliance with the Provisions of NRS 338.147 and NRS 338.1389 to Renew Certificate of Eligibility.

We noted no exceptions to the above procedures

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on your renewal of Certificate of Eligibility to Receive Preference in Bidding on Public Works with the Nevada State Contractors' Board. 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 the Board of Directors of _____ (Client Name) and is not intended to be and should not be used by anyone other than this specified party.

Firm Name

Firm City & State