**ATTACHMENT TO REVIEW/ATTESTATION ENGAGEMENT – AGREED-UPON PROCEDURES FOR QUASI-PUBLIC AGENCY**

With respect to your representations included within the Louisiana Attestation Questionnaire, as of
June 30, 20X1 and for the year then ended, we will apply the following agreed-upon procedures:

*Federal, State, and Local Awards*

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency’s management.
2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.
4. Report whether the selected disbursements were coded to the correct fund and general ledger account.
5. Report whether the selected disbursements were approved in accordance with the Agency’s policies and procedures.
6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.
7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency’s financial records; and report whether the amounts in the close-out reports agree with the Agency’s financial records.

###### Open Meetings

1. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

**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** [**https://app.lla.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf**](https://app.lla.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/%24FILE/Open%20Meetings%20Law%20FAQ.pdf)**, to determine whether a non-profit agency is subject to the open meetings law.**

*Budget*

1. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

*State Audit Law*

1. Report whether the agency provided for a timely report in accordance with R.S. 24:513.
2. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Prior-Year Comments*

1. Obtain and report management’s representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.