**SAMPLE ATTESTATION REPORT**

**(Quasi-Public Agency)**

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Any Quasi-Public Agency and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Agency’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended [date], as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency’s management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Agency’s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended [date}. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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.

The Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended [date]:

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

The Agency represented that they received no state or local government grant awards during the fiscal year ended [date].

1. 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.
2. 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.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

1. Report whether the selected disbursements were coded to the correct fund and general ledger account.

All of the disbursements except one were coded to the correct fund and general ledger account. This disbursement (check no. XXX), should have been coded to fixed assets, but was coded to maintenance.

1. Report whether the selected disbursements were approved in accordance with the Agency’s policies and procedures.

The Agency’s policies and procedures state that the executive director must approve all disbursements, with subsequent approval by the full board. Documentation supporting each of the selected disbursements included the signature of the executive director. In addition, approval by the full board for each of the disbursements was traced to the Agency’s minute book.

1. 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.

*Activities allowed or unallowed*

We compared documentation for each of the selected disbursements with program compliance requirements related to 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. No other exceptions were noted.

*Eligibility*

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. 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. No other exceptions were noted.

*Reporting*

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. 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*. No other exceptions were noted.

1. 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.

The selected disbursements included two federal grant awards that were closed out during the fiscal year. We compared the close-out reports for these two federal grant awards with the Agency’s financial records. The amounts reported on the close-out reports agreed 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 Meetings Law” 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.

Management represented that the Agency is only required to post a notice of each meeting and the accompanying agenda on the door of the Agency’s office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management’s assertion other than an unmarked copy of the notices and agenda.

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.

The Agency provided documentation that comprehensive budgets were submitted to the applicable federal grantor agency for the grants exceeding five thousand dollars. These budgets included the purpose and duration of the grant program.

State Audit Law

1. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency’s report was submitted to the Legislative Auditor before the statutory due date of December 31, 20XX.

1. 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).

The Agency’s management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

In the agreed-upon procedures engagement for the year ended (month, day and year), we reported that disbursements were made without the approvals required by the Agency’s policies and procedures; and disbursements were made to individuals that did not meet eligibility requirements (AL XX.XXX). Management represented that both conditions had been resolved; however, the comment relating to eligibility requirements was repeated in this report.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency’s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Agency’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

 *[Signature of Accounting Firm]*

*[Accountant’s City and State]*

*[Date of the Accountant’s Attestation**Report]*

**ATTACHMENTS:**

**SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE**

**MANAGEMENT’S CORRECTIVE ACTION PLAN FOR EXCEPTIONS NOTED IN THE ATTESTATION REPORT (IF APPLICABLE)**