

Agreed Upon Procedures Q & A's

Q: If I do not use sales invoices, can the AUP still be conducted?

A: Yes, other documents may be equivalent to, or can be substituted for, sales invoices. Please contact Fran Hentz (francina.hentz@wdc.usda.gov; 202-720-7794) to discuss this issue.

Q: If our auditor has questions that I cannot answer about the AUP, can he/she contact USDA directly?

A: Yes, auditors may contact USDA at any time to discuss the AUP requirements or procedures. Please have them contact Fran Hentz (francina.hentz@wdc.usda.gov; 202-720-7794) and identify the processor or refiner they are evaluating.

Q: If the AUP cannot be performed, is the auditor required to file a final report with USDA?

A: Yes. The auditor must first contact Fran Hentz at USDA (francina.hentz@wdc.usda.gov; 202-720-7794) to discuss why the AUP cannot be completed. Then, if USDA and the auditor agree the AUP cannot be completed, the auditor must file a report with USDA stating what limitations prevented the AUP from being conducted.

Q: Should the auditing company get USDA's signature on an Acknowledgement Letter, certifying the procedures are acceptable to USDA?

A: No, USDA will not sign an acknowledgement letter. The Agreed Upon Procedures (AUP) engagement is strictly between the sugar processing/refining company and their auditing firm. It is the responsibility of the processor/refiner to ensure the procedures (provided by USDA) are followed correctly. In the case where the AUP was not completed satisfactorily, USDA will contact the processor/refiner -- not the auditing company, for explanation, etc.