

**Master Document**

<b>Activity Code 28000</b>		<b>Application of Agreed Upon Procedures</b>
<b>Version 5.1, dated August 2012</b>		
<b>L-1</b>	<b>Direct Labor Agreed-Upon Procedures</b>	<b>W/P Reference</b>
<b>Version 5.1, dated August 2012</b>		
<p>1. Perform the procedures that have been mutually agreed-to in advance with the requestor. The procedures should be specific, subject to measurable criteria, and not require an analysis or audit opinion. (Example: Compare the proposed direct labor rates by category with the contractor's FY 20XX year end actual labor rates per the contractor's labor cost records, dated 12/31/20XX, and report any differences.) <i>[List the specific agreed-upon procedures below.]</i></p>		
<p>2. Summarize results of applying the agreed-upon procedures.</p>		

<b>M-1</b>	<b>Material Agreed-Upon Procedures</b>	<b>W/P Reference</b>
<b>Version 5.1, dated August 2012</b>		
<p>1. Perform the procedures that have been mutually agreed-to in advance with the requestor. The procedures should be specific, subject to measurable criteria, and not require an analysis or audit opinion. (Example: Compare the five highest proposed material items to vendor quotes provided by the contractor on 4/20/20XX and report any differences.) <i>[List the specific agreed-upon procedures below.]</i></p>		
<p>2. Summarize results of applying the agreed-upon procedures.</p>		

<b>N-1</b>	<b>Indirect Costs Agreed-Upon Procedures</b>	<b>W/P Reference</b>
<b>Version 5.1, dated August 2012</b>		
<p>1. Perform the procedures that have been mutually agreed-to in advance with the requestor. The procedures should be specific, subject to measurable criteria, and not require an analysis or audit opinion. (Example: Compare the contractor's proposed engineering overhead, fringe benefit, and G&amp;A rates to the FY 20XX year end actual rates</p>		

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per its February 20XX rate submission and report any differences.) [List the specific agreed-upon procedures below.]	
2. Summarize results of applying the agreed-upon procedures.	

<b>O-1</b>	<b>Other Proposed Costs Agreed-Upon Procedures</b>	<b>W/P Reference</b>
<b>Version 5.1, dated August 2012</b>		
1.	Perform the procedures that have been mutually agreed-to in advance with the requestor. The procedures should be specific, subject to measurable criteria, and not require an analysis or audit opinion. (Example: Compare the proposed air fare travel costs to travel costs booked as of 12/31/20XX on contract No. XX and report any differences.) [List the specific agreed-upon procedures below.]	
2.	Summarize results of applying the agreed-upon procedures.	

<b>T-1</b>	<b>Cost of Money Agreed-Upon Procedures</b>	<b>W/P Reference</b>
<b>Version 5.1, dated August 2012</b>		
1.	Perform the procedures that have been mutually agreed-to in advance with the requestor. The procedures should be specific, subject to measurable criteria, and not require an analysis or audit opinion. (Example: Compare the contractor's proposed engineering overhead, fringe benefit, and G&A cost of money factors to the FY 20XX year end actual cost of money factors per its February 2006 rate submission and report any differences.) [List the specific agreed-upon procedures below.]	
2.	Summarize results of applying agreed-upon procedures.	

<b>A-1</b>	<b>Concluding Steps</b>	<b>W/P Reference</b>
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1. Summarize results of applying the agreed-upon procedures.	
2. Obtain supervisory/management review of the working papers and audit results.	
3. Unless otherwise instructed in the request, discuss factual differences with the contractor.	
4. Prepare the draft report in accordance with CAM 10-1000 for agreed-upon procedures.	