Activi	ty Code 28000	Application of Agreed Upon	Procedures
Version 5.1, dated August 2012			
L-1	Direct Labor Agreed-Upon Proce	edures	W/P Reference
Versio	on 5.1, dated August 2012		
wit me (Ez the cor	rform the procedures that have been n th the requestor. The procedures sl easurable criteria, and not require a xample: Compare the proposed direct e contactor's FY 20XX year end ntractor's labor cost records, dated ferences.) [<i>List the specific agreed-up</i>	hould be specific, subject to n analysis or audit opinion. labor rates by category with actual labor rates per the 12/31/20XX, and report any	
2. Su	mmarize results of applying the agreed	d-upon procedures.	

M-1	Material Agreed-Upon Procedures	W/P Reference
Vers	ion 5.1, dated August 2012	
w n (I v	erform 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 endor quotes provided by the contractor on 4/20/20XX and report my differences.) [<i>List the specific agreed-upon procedures below.</i>]	
2. S	ummarize results of applying the agreed-upon procedures.	

N-1	Indirect Costs Agreed-Upon Procedures	W/P Reference
Version 5.1, dated August 2012		
wit mea (Ex	form the procedures that have been mutually agreed-to in advance h the requestor. The procedures should be specific, subject to asurable criteria, and not require an analysis or audit opinion. ample: Compare the contractor's proposed engineering overhead, ge benefit, and G&A rates to the FY 20XX year end actual rates	

	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.	

0-1	Other Proposed Costs Agreed-Upon Procedures	W/P Reference
Versio	on 5.1, dated August 2012	
wi me (E bo	rform the procedures that have been mutually agreed-to in advance the requestor. The procedures should be specific, subject to easurable criteria, and not require an analysis or audit opinion. example: Compare the proposed air fare travel costs to travel costs oked as of 12/31/20XX on contract No. XX and report any ferences.) [<i>List the specific agreed-upon procedures below</i> .]	
2. Su	mmarize results of applying the agreed-upon procedures.	

T-1	Cost of Money Agreed-Upon Procedures	W/P Reference
Versie	on 5.1, dated August 2012	
wi me (E fri en an	rform the procedures that have been mutually agreed-to in advance th the requestor. The procedures should be specific, subject to easurable criteria, and not require an analysis or audit opinion. xample: Compare the contractor's proposed engineering overhead, nge benefit, and G&A cost of money factors to the FY 20XX year d actual cost of money factors per its February 2006 rate submission d report any differences.) [<i>List the specific agreed-upon procedures</i> <i>low</i> .]	
2. Su	mmarize results of applying agreed-upon procedures.	

A-1	Concluding Steps	W/P Reference
A-I	Concluding Steps	W/P Reference

Ve	ersion 5.1, dated August 2012	
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.	