

Master Document

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| Activity Code 28000 | | Application of Agreed Upon Procedures |
| Version 5.1, dated August 2012 | | |
| L-1 | Direct Labor Agreed-Upon Procedures | W/P Reference |
| Version 5.1, dated August 2012 | | |
| <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> | | |

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| M-1 | Material Agreed-Upon Procedures | W/P Reference |
| Version 5.1, dated August 2012 | | |
| <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> | | |

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| N-1 | Indirect Costs Agreed-Upon Procedures | W/P Reference |
| Version 5.1, dated August 2012 | | |
| <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&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. | |

| O-1 | Other Proposed Costs Agreed-Upon Procedures | W/P Reference |
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| Version 5.1, dated August 2012 | | |
| 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. | |

| T-1 | Cost of Money Agreed-Upon Procedures | W/P Reference |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Version 5.1, dated August 2012 | | |
| 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. | |

| A-1 | Concluding Steps | W/P Reference |
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| Version 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. | |