Written Representations from Client Management in

Agreed-Upon Procedures Engagements



Applicable for AFS engagements and other Agreed-Upon Procedures
Engagements

THIS RESOURCE IS FOR GENERAL
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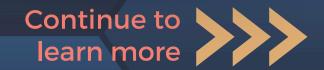
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When performing an agreed-upon procedures engagement, the attesting CPA should request written representations from the responsible party to the attestation. The responsible party is often Client Management.

According to professional engagement standards:

The practitioner should request from the engaging party written representations in the form of a letter addressed to the practitioner. The representations should include the following:



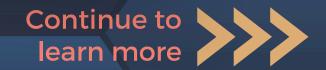


A statement that the responsible party is responsible for the subject matter;

If applicable, a statement that the engaging party has obtained from all necessary parties agreement to the procedures and acknowledgment that the procedures are appropriate for their purposes;

A statement that it has provided the practitioner with all relevant information and access, as applicable, as agreed upon in the terms of the engagement;





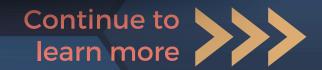
A statement that all known matters contradicting the subject matter and any communication from regulatory agencies or others affecting the subject matter have been disclosed to the practitioner, including communications received between the end of the period addressed by the subject matter and the date of the practitioner's report;

A statement that it is not aware of any material misstatements in the subject matter;

A statement that it has disclosed to the practitioner all known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the subject matter;

Any additional representations that the practitioner determines are appropriate.





The date of the written representations should be as of the date of the practitioner's report.

The written representations should address the subject matter and periods covered by the practitioner's findings.



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