



Get the clarity and credibility you desire for your business with an AUP engagement.

Why CRI?

Suppose your organization enters into business relationships that require a deep dive into financials to validate stability, progress, M&A due diligence, or even identify potential fraud. In that case, you may want to consider an Agreed-Upon Procedure. An Agreed-Upon Procedure (AUP) is an engagement designed by the client and the appropriate third-party or parties specifying for the accounting firm to perform. The two parties understand the goal(s) at hand and instruct the accountant to perform certain procedures against some objective criteria or framework. The advisor then delivers their expertise and independence after completion of the agreed-upon procedures. Generally, accounting reports provide the firm's "opinion" or views on a subject, but an AUP report provides "just the facts" following the outlined blueprint. It describes the steps performed and the results or findings.

The subject matter of an AUP might be financial or non-financial. And while the nature, timing, and extent of the procedures can vary widely between AUPs, two things remain consistent:

- The report's recipients are responsible for the sufficiency of the procedures and form their own conclusions based upon the data included in the report.
- The AUP report is restricted to the audience that agreed to the procedures because outside parties unaware of the report's purpose might misinterpret the results.

Because an AUP can be performed at any time of the year and not just at year-end, you have increased flexibility, unlike with most audits*. You also can choose only the procedures you feel are necessary to your organization, which decreases costs. CRI's team of detailed practitioners can tailor an AUP engagement to resolve issues for your organization quickly and effectively by shining a light on problems and other areas for improvement.

Related Services:

- Accounting
- Audit*
- Compilation*
- Direct Examinations*
- Employee Benefit Plans*
- Financial Statement Preparation*
- PCAOB* & SEC Compliance
- Peer Review Services*
- Review*
- Single Audit*



* Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

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