Agenda

- Client Service Team
- Agreed Upon Procedures
- Timeline
Client Service Team

Tony Boras  
National Office

Kathy Lai  
Lead Partner

Brad Schelle  
Engagement Quality Control Reviewer

Erika Alvarez  
Audit Senior Manager

Danny Kim  
Audit Manager
Agreed Upon Procedures

• Management determines which bond series are within the scope of procedures to be performed
• Management selects the procedures to be performed by Crowe
• Factual findings are reported based on performing procedures determined by management
• No opinion is expressed as a result of the agreed upon procedures engagement

Timing
• Test first 9 months at an interim period
• Test last quarter in October – November
• Final draft December 16th
Agreed Upon Procedures

Procedures

- Procedures over high dollar and random small dollar samples
- Procedures over interdepartmental charges samples
- Procedures over budget (funding) samples
- Procedures over trustee payments samples
Thank You

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