



## Agreed Upon Procedures (AUPs)\*



Want to Learn More? Contact us at [CRIadv.com/contact](https://CRIadv.com/contact) or by scanning the QR code.



## 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\*

†This is not a CPA firm.

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

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CRI CPA"), CRI Advisors, LLC ("CRI Advisors" or "Advisors"), and Capin Crouse, LLC ("Capin Crouse CPA"), and CRI Capin Crouse Advisors, LLC ("Capin Crouse Advisors") provide professional services. CRI CPA, Capin Crouse CPA, CRI Advisors, Capin Crouse Advisors, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA and Capin Crouse CPA are licensed independent certified public accounting ("CPA") firms that separately provide attest services, as well as additional ancillary services, to their clients. CRI CPA and Capin Crouse CPA are independently-owned CPA firms that provide attestation services separate from one another. CRI Advisors and Capin Crouse Advisors provide tax and business consulting services to its clients. CRI Advisors and its subsidiaries, including Capin Crouse Advisors, are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CRI CPA, Capin Crouse CPA, Capin Crouse Advisors, and CRI Advisors, as appropriate.