

Capability Statement

Agreed-Upon Procedures

The Issue

Sometimes stakeholders don't need a full audit or review — they just need independent verification of specific facts, data or processes. An Agreed-Upon Procedures (AUP) engagement provides focused assurance on the matters that matter most.

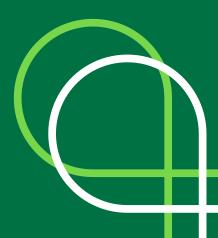
Because the scope is defined by you and agreed with us, AUP engagements are cost-effective, efficient and tailored. They deliver confidence without unnecessary work.

What we do for you

Targeted assurance. Flexible scope. Independent results.

Our AUP services provide independent, fact-based reporting on agreed subject areas. We can assist with:

- a. **Grant acquittals** Verifying expenditure against funding agreements.
- b. **Revenue or expense testing** Validating specific streams or cost categories.
- c. **Regulatory reporting** Performing targeted checks required by regulators.
- d. **Contract compliance** Confirming adherence to specific financial or operational clauses.
- e. **Internal control checks** Testing controls over payroll, procurement or reconciliations.
- f. **M&A or transaction support** Verifying selected financial information as part of due diligence.





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The Benefits

The benefits to you are:

- 1. **Efficiency** Scope is limited to what you need, saving time and cost.
- 2. Flexibility Engagements tailored to your circumstances, stakeholders and objectives.
- 3. **Independence** External verification adds credibility to internal reporting.
- 4. Confidence Clear, factual findings support decision-making and stakeholder trust.
- 5. Value Targeted insight without the burden of a full audit.

What's next

Agreed-Upon Procedures provide exactly the level of assurance you need — no more, no less. Flexible, independent and efficient, they deliver confidence where it counts.

Connect with us and connect to possibility.

