

**INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To: _____ Chair, Subgrant Entity _____ Arkansas Department of Finance and Administration, Office of Intergovernmental Services Victim Justice Assistance Program

We have performed the procedures enumerated below, as specified in the Manual of Agreed Upon Procedures for Arkansas Victim Justice Assistance Grants Programs, solely to assist the specified parties in evaluating _____ Entity’s compliance with the *Guidelines and Rules* specified below. Management is responsible for the Entity’s compliance with those requirements.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Conflict of Interest

Procedures Performed:

Findings:

Budget

Procedures Performed:

Findings:

Revenue Receipts

Procedures Performed:

Findings:

Non- Payroll Disbursements

Procedures Performed:

Findings:

Payroll Disbursements

Procedures Performed:

Findings:

Property, Plant and Equipment

Procedures Performed:

Findings:

Accounting and Reporting
Procedures Performed:

Findings:

Other Compliance
Procedures Performed:

Findings:

Proof of Match
Procedures Performed:

Findings:

Final Expenditure Report
Procedures Performed:

Findings:

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of _____]
(entity) and Arkansas Department of Finance and Administration, Office of
Intergovernmental Services and is not intended to be and should not be used by anyone
other than these specified parties.

[*Signature*]

[*Date*]