

Independent Accountant's Report on Applying Agreed-Upon Procedures

Members of the Phoenix Chapter of the
Association of Government Accountants

Board of the Phoenix Chapter of the
Association of Government Accountants

I have performed the procedures enumerated below which were agreed to by the Board of the Phoenix Chapter of the Association of Government Accountants solely to assist the Chapter Members (the specified parties) in evaluating the Chapter's procedures as of and for the FY2021. The Chapter's management is responsible for the organization's accounting and reconciliation procedures related to the Phoenix Chapter.

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, I 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:

Randomly select 3 (July, November and February) months during fiscal year 2021 and perform the following procedures for each month selected.

Cross checked and verified the accuracy of Activity Detail (Receipts and Disbursements) Report. Cross checked all receipts and disbursements during each month against the monthly bank statement and the AGA treasurer report for each month by assuring that all supporting documents have been properly attached.

The following are the findings: For FY2021, for each of the months chosen for this audit, there are no missing or misplaced documentation, as well there are not missing supporting documentations. All financial information is presented in a very well organized and comprehensive manner.

I was not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Board of the Phoenix Chapter of the Association of Government Accountants agreed-upon procedures related to the Chapter. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information of the parties listed in the first paragraph, and should not be used by anyone other than those specified parties.

Name of Independent Accountant
Maria Tacheva, MBA