

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 FY2017. 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 (October, January and June) months during fiscal year 2017 and perform the following procedures for each month selected.

Cross checked and verified the accuracy of Activity Detail (Receipts and Disbursements) Report with deposit report and the monthly Bank Statement by assuring that all supporting documents have been properly attached.

The following are the findings:

FY2017

check #	Date	Vendor	Amount	Notes
873	1/30/2017	Steve Beguin	65.00	The check is outstanding, recorded in January disbursements with no supporting documentation, the check is recorded again in February disbursements and the supporting invoice is attached with the February statements
875	1/30/17	Kim Pendergrast reimbursement for event gift	20.00	The check is outstanding, recorded in January disbursements with no supporting documentation, the check is recorded again in February disbursements and the supporting invoice is attached with the February statements
Debit card payment	January 2017 disbursements	AGA room rental	312.50	Payment for room rental - no supporting document is attached with January statements – only the bank statement supports it.

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