

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 FY2018. 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 (April, August and October) months during fiscal year 2018 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:

FY2018				
check #	Date	Vendor	Amount	Notes
	4/2/2018	Disbursement	\$50.00	Not able to locate supporting document
	10/20/2018	Check to Maria Tacheva	\$100.00	Not able to locate supporting document
	October	Caterer receipt	\$30.00	Not able to see it on the list of disbursements

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