

## Agreed-Upon Procedures (AUP) requirements

1. If your charity is required to submit an Agreed-Upon Procedures (AUP) report for your project, the AUP to be performed are set out in the table below.
2. The auditors engaged by your charity to conduct the AUP engagement should be a firm that applies the *Singapore Standard on Quality Management SSQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (or the latest Singapore Standard applicable, if any, that supersedes SSQM1).
3. The auditor should conduct the AUP engagement in accordance with the *Singapore Standard on Related Services SSRS 4400 (Revised), Agreed-Upon Procedures Engagements* (or the latest Singapore Standard applicable, if any, that supersedes SSRS4400 (Revised)).

The AUP report should follow the applicable format as per the illustrative AUP report in SSRS4400 (Revised).

	Agreed-Upon Procedures (AUP) to be performed	Findings and Conclusion
1	Obtain the Income and Expenditure Statement for the specified fund-raising event/project for the qualifying period submitted by the charity.	
2	Check the accuracy of the Statement and that items contained therein are in accordance with the terms and conditions stated in the Approval Letter. Detailed procedures are detailed below:	
(a)	<u>Actual Funds Raised (“AFR”) and Actual Net Surplus</u> Check that the AFR and actual net surplus received are: (i) Raised and credited into the charity’s bank account within the qualifying period as stipulated in the Approval Letter (ii) For the purpose of the fund-raising event/project as stated in the Approval Letter	
(b)	Check that the funds raised/ income received for the qualifying period are reconciled to the following: (i) Bank statement (ii) [charity’s name] accounting system	
(c)	Check that <b>no</b> parts of the funds for the qualifying period submitted for EFR matching are collected via non-approved crowdfunding platforms.	

(d)	Check that the income declared in the Statement excludes the cash contribution expected from Tote Board and any matching grants provided by other Singapore government agencies and government-linked grant giving organisations.	
(f)	<u>Actual Total Expenditure (“ATE”)</u> Check that the ATE items are for the (i) Purpose of the fund-raising event/project as stipulated in the Approval Letter	
(g)	Check that ATE items claimed do not include expenses that:  (i) Do not require actual cash outlays (e.g. depreciation) (ii) Are multiple claims for similar allowable expenditure (iii) Are in-kind items	
3	Compute the ATE and AFR Ratio based on the submitted Statement, taking into account the errors and deviations identified from the work done in step 2. State the computed ATE and AFR Ratio in the report and confirm if it is less than or equal to 35% as per the terms and conditions of the Approval Letter.	