

Findings in an Agreed-Upon Procedures Engagement

When performing an agreed-upon procedures engagement, **results** of applying procedures to specific subject matter **are presented in the form of findings.**

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Reporting of findings **should not use vague or ambiguous language, including terms of uncertain meaning, or express an opinion or conclusion** on the subject matter.

Additionally, under guidance found in professional standards, **the following would not be considered appropriate when reporting of findings:**

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A finding written to appear to be **a fact or a conclusion** would not be appropriate;

Terms that might be construed as communicating assurance – such as **reasonable or adequate, or that the results of applying the procedure were close enough**, would not be appropriate;

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It is also **inappropriate to word a finding to convey negative assurance**. For example, it is inappropriate to state 'Nothing came to our attention as a result of applying the procedure.

Terms such as **minor, immaterial, material, or significant**, unless the measures of relevance meant by such terms are clearly defined in both the engagement letter and the practitioner's report, are not appropriate for use in expressing results of procedures.

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