

**Agreed-Upon Procedures (AUP) requirements**

1. As per the Approval Letter, if your charity is required to submit an Agreed-Upon Procedures (AUP) report for your abovementioned project/event, 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 fundraising project/event 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)	<b>Actual Funds Raised (“AFR”) and Actual Net Surplus</b> Check that the AFR and actual net surplus received are: (i) Credited into the charity’s bank account within the Qualifying Period as stipulated in the Approval Letter (ii) For the purpose of the fundraising project/event 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 (iii) Specific supporting documents (eg. Donation forms, receipts) to verify the donors’ identities and donation amounts and to ascertain that the donors are not Covered Donors. For any donations that are from Covered Donors, details of such donations shall be included in the AUP report, using the prescribed table format below.	
(c)	For donations more than S\$5,000 <sup>1</sup> , check: (i) The identity of the donor stated (ii) If it is a Covered Donor <sup>2</sup> who is not declared (iii) Against bank statements for signs of round-tripping  <sup>1</sup> Multiple donations from the same donor should be aggregated to determine if the total donations exceed this S\$5,000 threshold. <sup>2</sup> Refer to Terms and Conditions, Annex A, Clause 2 for the definition of “Covered Donor”.	

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(d)	Check that <b>no</b> parts of the funds for the Qualifying Period submitted for EFR matching are collected via non-approved crowdfunding platforms.	
(e)	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> (i) Check that the ATE items are for the purpose of the fundraising project/event as stipulated in the Approval Letter. (ii) Vouch the ATE items against supporting documents (eg. Invoices, payment vouchers, bank statements).	
(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.	

Reporting Format for Donations from Covered Donors:

Date donation received	Date donation credited (per bank statement)	Donor name	Amount	Donor category (Key Officer/ Related Party/ Charity)