

**Agreed Upon Procedures (AUP)  
Financial Review  
Due Dates and Reporting Deadlines**

In accordance with Chapter 235, “An Act Relative to Local Housing Authorities (LHAs),” each LHA must contract with an independent external auditor annually to perform an “Agreed Upon Procedures (AUP)” review of the LHA’s financial records.

This requirement will be implemented as part of the fiscal year (FY) 2015 Local Housing Authority Budget Guidelines. **In the first year of implementation, LHAs, regardless of their fiscal year-end (FYE), will be required to complete an AUP review of the previous fiscal year, no later than June 30, 2015, the State’s fiscal year-end (FYE).**

Each year thereafter, LHAs will be required to contract with a pre-qualified/eligible firm within 60 days of its FYE. The AUP should be performed thirty (30) days after contract execution, with all required reports submitted within thirty (30) days from the date(s) the AUP review was performed. (Total time frame 120 days or 4 months from FYE).

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<b>LHA FYE</b>	<b>YE Reports Due</b>	<b>Contract Execution</b>	<b>AUP Performed</b>	<b>Reports Due</b>
6/30	8/15	8/31	9/30	10/31
9/30	11/15	11/30	12/31	1/31
12/31	2/15	2/28	3/31	4/30
3/31	5/15	5/31	6/30	7/31