

**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) 2016 Local Housing Authority Budget Guidelines. **In the first year of implementation, LHAs, will be required to complete an AUP review of the previous fiscal year, within nine (9) months after that previous FYE, but no later than twelve months.** Please note that the LHAs with fiscal year end 6/30/15 may follow the revised schedule listed below, for the first (1<sup>st</sup>) year of implementation:

LHA FYE	YE Reports Due	Contract Execution	AUP Performed	Reports Due*
6/30/2015	8/15/2015	10/31/2015	1/31/2016	4/30/2016

Each year thereafter, LHAs will be required to contract with a pre-qualified/eligible firm within 90 days of its FYE. The AUP should be performed within sixty (90) days after contract execution, with all required reports submitted within thirty (90) days from the date(s) the AUP review was performed. (Total time frame 270 days or 9 months from FYE). Please see the chart below.

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LHA FYE	YE Reports Due	Contract Execution	AUP Performed	Reports Due*
6/30	8/15	9/30	12/31	3/31
9/30	11/15	12/31	3/31	6/30
12/31	2/15	3/31	6/30	9/30
3/31	5/15	6/30	9/30	12/31

\*Please be advised that the CPA firm that conducted the AUP must submit the report to DHCD and the LHA.