

**ILLINOIS DEPARTMENT OF HUMAN SERVICES
SAMPLE REPORT ON AGREED-UPON PROCEDURES
TO REVIEW GRANT REPORT**

Office of Contract Administration
Illinois Department of Human Services
222 South College, Second Floor
Springfield, Illinois 62704

We have performed the procedures enumerated below, which were agreed to by management of (*provider name and F.E.I.N. #*) and the Manager, Office of Contract Administration, Illinois Department of Human Services (DHS). These procedures were performed solely to assist DHS in evaluating the accompanying Grant Report of (*provider name*) for the year ended June 30, xxxx. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

We have obtained DHS' Instructions for preparing the Grant Report and reviewed the ledgers used for recording Direct Program Expenses and Management and General Costs against the DHS Instructions to determine whether costs were reasonably related to the cost of delivering the program services and properly classified as direct or indirect costs. Any exceptions have been noted.

We have verified that the Method of Allocation (Row B) used for Management and General Costs identified in "Note 1" was the method actually used in the completion of the Grant Report.

We have compared the Detailed List of Unallowable Costs (Part 2 of 2) to the DHS Instructions to determine if they were properly classified. Any exceptions have been noted.

We have mathematically checked all rows and columns on the entire Grant Report.

We are not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the Grant Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is designed for the use of the management of (*provider name*), its Board of Directors and DHS, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

Signature

Date

Audit Firm

[Instructions are on the reverse side of this page]

INSTRUCTIONS

Providers subject to grant closeout as required by the Illinois Grant Recovery Act (30 ILCS 705/1 et. seq.) must complete the Grant Report if the term of the grant ended during State Fiscal Year xxxx and the method of closeout is based on eligible costs v. program revenue as determined by DHS.

Providers awarded \$500,000 or more by DHS during State Fiscal Year xxxx, which included funding subject to closeout through the Grant Report, are required to submit audited financial statements along with an independent certified public accountant's "Agreed-Upon Procedures to Review Grant Report". These procedures apply only to the "Grant Report" portion of the FYxxxx Year End Financial Reporting Requirements.

Suggested wording for the "Report on Agreed-Upon Procedures" appears on the reverse side of this form. The wording may be modified, but the report must provide the indicated assurances. The report must be signed by the auditor or an authorized representative of the audit firm.