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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of
Atlanta Regional Commission
Atlanta, Georgia

We have performed the procedures enumerated below, which were agreed to by the Atlanta Regional Commission (the Commission), related to the Commission’s compliance with their Travel and Reimbursement Policy (the Policy) for the year ending December 31, 2020. The Commission’s management is responsible for compliance with the Policy. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. 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 obtained the accounting records for the period ending December 31, 2020 and identified accounts where related costs would fall under the Commission’s Policy. A sample of 60 items was selected for testing. For accounts with costs under \$10,000, one expenditure from each account was selected at random for testing. For accounts with costs over \$10,000, the remaining sample size was allocated based on the dollar value of the account to the total remaining cost. The table below summarizes the accounts identified for testing and the number of items selected for testing in these categories. These items were also selected at random for testing.

	<u>2020 Expense</u>	<u>% of Total</u> <u>\$</u>	<u>Sample</u> <u>Distribution</u>	
<i><u>Accounts with costs under \$10,000</u></i>				
Travel - local - gas	\$ 7.64		1	
Travel - local - parking	1,375.20		1	
Travel - local - per diem	(1,456.06)		1	
Travel - local - other	144.54		1	
	<u>\$ 71.32</u>	0.03%	<u>4</u>	7%
<i><u>Accounts with costs over \$10,000</u></i>				
Conferences	\$ 47,707.07		13	
Training	81,440.22		23	
Travel - OTR	56,354.66		14	
Travel - local - mileage	19,341.73		6	
	<u>\$ 204,843.68</u>	99.97%	<u>56</u>	93%
Total Costs	<u>\$ 204,915.00</u>	100.00%	<u>60</u>	100%

We read the Commission's Policy and identified certain requirements of the policy for testing. For each cost item that had been selected for testing, we performed the following procedures to test compliance with the Policy's requirements:

1. We verified each transaction was supported by itemized receipts, when applicable.

No exceptions were found as a result of this procedure.

2. We verified unallowable costs as identified in the policy (ex. personal expenses, alcohol or entertainment expenses) were not included in the transaction.

No exceptions were found as a result of this procedure.

3. We verified when travel occurred outside the Atlanta Region, that prior written approval of the Center Director or designee was obtained by completing a "Business Travel Authorization" (BTA) form.

No exceptions were found as a result of this procedure.

4. We verified the travel expense was approved by the employee's Group Manager prior to payment.

No exceptions were found as a result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Atlanta Regional Commission and is not intended to be and should not be used by anyone other than the specified party.

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July 13, 2021