Statement of Position 09-1

April 28, 2009

Performing Agreed-Upon Procedures Engagements That Address the Completeness, Accuracy, or Consistency of XBRL-Tagged Data

Issued Under the Authority of the Auditing Standards Board

NOTE

This Statement of Position (SOP) is an interpretive publication and represents the recommendations of the XBRL Assurance Task Force of the American Institute of Certified Public Accountants (AICPA) Assurance Services Executive Committee regarding the application of Statements on Standards for Attestation Engagements (SSAEs)(attestation standards established by the AICPA) to engagements in which a practitioner performs and reports on agreed-upon procedures related to the completeness, accuracy, or consistency of XBRL-tagged data. The AICPA Auditing Standards Board (ASB) has found the recommendations in this SOP to be consistent with existing standards covered by Rule 202, *Compliance With Standards*, of the AICPA Code of Professional Conduct (AICPA, *Professional Standards*, vol. 2, ET sec. 202 par. .01).

Interpretive publications are not as authoritative as pronouncements of the ASB; however, if a practitioner does not apply the standards and guidance established in the attestation standards established by the AICPA and included in this SOP, the practitioner should be prepared to explain how he or she complied with the provisions of SSAE addressed by this SOP.

Appendixes A–E of this SOP contain examples of how this SOP might be applied to an agreed-upon procedures engagement that addresses XBRL-tagged data related to financial statements and are intended to be illustrative only. The examples are not intended to be applicable to, or comprehensive for, all engagements, and a practitioner should tailor them to the specific facts and circumstances of each engagement.

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Performing Agreed-Upon Procedures Engagements That Address the Completeness, Accuracy, or Consistency of XBRL-Tagged Data

Introduction and Background

1.   On January 30, 2009, the Securities and Exchange Commission (SEC) issued a release adopting final rules, "Interactive Data to Improve Financial Reporting" (SEC rules), that require issuers to provide their financial statements to the SEC and on their corporate Web sites in interactive data format using eXtensible Business Reporting Language (XBRL-tagged data).

2.   In this Statement of Position (SOP), the term *XBRL-tagged data* means information that has been expressed using XBRL and included in one or more electronic files. For purposes of SEC filings, this would include the entity's tagged financial statements (including note disclosures) and financial statement schedules. XBRL is a global standard that provides unique electronically readable codes (tags) for each item in the financial statements or other business report. Tagging can be thought of as placing a unique barcode on each item of information included in business reports so that XBRL-enabled software can search for a specified tag, recognize it, and retrieve it.

3.   *Taxonomies* are dictionaries that contain the terms used in financial statements and other business reports and their corresponding XBRL tags. Taxonomies specify the tags to be used for individual items of information, such as the tag for the line item "cash and cash equivalents," and for a group of items, such as narrative disclosures. Taxonomies also identify relationships between terms, for example, the term *cash and cash equivalents* is related to the term *current assets*. Business rules can also be expressed within a taxonomy, such as "the beginning balance of cash and cash equivalents plus the net changes in cash must equal the ending balance of cash and cash equivalents." Reporting companies may add to the dictionaries of terms, relationships, and business rules (that is, extend the taxonomy).

4.   In order for XBRL to be a useful tool for investors and other users of business information, the data contained in XBRL files must be accurate and reliable. Preparers of XBRL-tagged data may be issuers or nonissuers and are responsible for providing accurate information in their XBRL files on which investors and other users of business information may rely. For issuers, the SEC rules emphasize the SEC's expectation that preparers of tagged data will take the initiative to develop practices to promote complete, accurate, and consistent tagging.

5.   The SEC rules state that, "an auditor will not be required to apply AU section 550, *Other Information in Documents Containing Audited Financial Statements*, AU section 722, *Interim Financial Information*, or AU section 711, *Filings under Federal Securities Statutes* to the interactive data provided as an exhibit in a company's reports or registration statements, or to the viewable interactive data."

6.   Because of factors such as a company's limited experience with XBRL and its desire to ensure the accuracy and reliability of the data, management may express interest in engaging a practitioner to assist them in assessing the completeness, accuracy, or consistency of the XBRL-tagged data. Management may be interested in having a practitioner perform procedures to assist management in assessing whether

   •   the taxonomy tags or extensions selected are appropriate.

- the rendering accurately reflects the source document.

- the XBRL files comply with other aspects of XBRL that cannot be assessed solely by looking at a rendering (for example, whether contexts are used appropriately or whether tags are used consistently from period to period).

It should be noted that this SOP addresses only agreed-upon procedures engagements.

Subject Matter of the Engagement

7.   This SOP provides practitioners with guidance on performing agreed-upon procedures engagements that address the completeness, accuracy, or consistency of an entity's XBRL-tagged data of information as of a specified date and for a specified period. Frequently, the source document consists of the entity's comparative financial statements for several periods (for example, the SEC rules require tagging of comparative financial information for all years presented). In that case, the XBRL-tagged data would include all of the periods presented in the source document. The engagement is performed under AT section 201, *Agreed-Upon Procedures Engagements* (AICPA, *Professional Standards*, vol. 1). Not all of the provisions of AT section 201 are discussed in this SOP. Rather, this SOP includes guidance to assist practitioners in applying certain aspects of AT section 201 to the subject matter of XBRL.

8.   In an agreed-upon procedures engagement, a practitioner is engaged to perform procedures agreed upon by specified parties and the practitioner that assists those parties in evaluating subject matter or an assertion. AT section 201 permits an agreed-upon procedures report to be used by multiple specified parties to the engagement. However, because the objective of the engagement described in this SOP generally is to provide information to management or the audit committee of the entity about its XBRL-tagged data, it is anticipated that the only specified parties ordinarily will be management or the audit committee.

9.   The practitioner should not report on an engagement if the specified parties do not agree upon the procedures performed or to be performed and do not take responsibility for the sufficiency of the procedures for their purposes.

10. In this SOP, the subject matter to which the agreed-upon procedures are to be applied is the XBRL-tagged data as of a specified date and for a specified period. Because management may engage a third party to assist in the preparation of the XBRL files, assertions also may be made by a third party, as per paragraph .13 of AT section 101, *Attest Engagements* (AICPA, *Professional Standards*, vol. 1). For example, a service organization may make assertions that the XBRL files comply with specified SEC Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual guidelines. Management, however, is expected to take responsibility for all assertions, including any that are made by third parties.

11. A practitioner may perform engagements described in this SOP for entities that are required under the SEC rules to submit their XBRL-tagged data to the SEC as well as entities that voluntarily prepare XBRL-tagged data.

12. *Criteria* are the standards or benchmarks used to measure, present, and evaluate the subject matter. Suitable criteria must be objective, measurable, complete, and relevant. Criteria to be used in the determination of findings are agreed upon between the practitioner and the specified parties. The criteria[1] against which the XBRL-tagged data are to be evaluated are dependent on the specific procedures to be performed and may be recited within the procedures enumerated or referred to in the practitioner's report.

13. As experience in the use of XBRL grows, it is expected that the criteria will evolve, and that more specific requirements may be established. For example, the SEC rules currently limit the use of extensions to circumstances where the appropriate financial statement element does not exist in the standard list of tags.

14. Appendix D of this SOP presents certain illustrative procedures that a practitioner might perform and findings that might be reported as part of an agreed-upon procedures engagement related to the completeness, accuracy, or consistency of XBRL-tagged data. These procedures do not represent a complete set of procedures that might be performed in an agreed-upon procedures engagement relating to XBRL-tagged data. Practitioners should tailor the procedures to the circumstances of the particular engagement and to the procedures agreed upon among the specified parties and the practitioner.

Conditions for Engagement Performance

15. A practitioner may perform an agreed-upon procedures engagement described in this SOP provided that

   a. the practitioner is independent.

   b. management provides the practitioner with one or more written assertions about the completeness, accuracy, and consistency of its XBRL-tagged data. (Illustrative assertions are presented in appendix A of this SOP.)

   c. the practitioner and the specified parties agree upon the procedures performed or to be performed by the practitioner.

   d. the specified parties take responsibility for the sufficiency of the agreed-upon procedures for their purposes.

   e. criteria for the determination of findings are agreed upon among the practitioner and the specified parties.

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[1] Examples of criteria may include the Securities and Exchange Commission (SEC) rules, the U.S. GAAP Taxonomy, and sections of the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual that are agreed upon by the specified parties and source documents.

f.   the procedures to be applied with respect to the completeness, accuracy, or consistency of the XBRL-tagged data are expected to result in reasonably consistent findings using the criteria established by the specified parties.

g.   evidential matter related to the completeness, accuracy, or consistency of the XBRL-tagged data is expected to exist to provide a reasonable basis for expressing the findings in the practitioner's report.

h.   when applicable, the practitioner and the specified parties agree on any materiality limits for reporting purposes. (See materiality discussion in paragraph 28.)

i.   use of the report is restricted to the specified parties.

16. The specified parties are responsible for the sufficiency (nature, timing, and extent) of the agreed-upon procedures because they best understand their own needs. The practitioner performs the procedures and reports his or her findings. Because the procedures are intended to meet the needs of the specified parties and may not be appropriate for others, use of these reports is restricted to the specified parties. To avoid misunderstanding, it is not appropriate for the entity to refer to services obtained from a practitioner in connection with an agreed-upon procedures engagement in a document that is available to anyone other than the specified parties (for example, general use audited financial statements).

Agreement on Sufficiency of Procedures

17. To satisfy the requirement that the practitioner and the specified parties agree upon the procedures performed or to be performed, and that the specified parties take responsibility for the sufficiency of those procedures for their purposes, ordinarily, the practitioner should communicate[2] directly with and obtain affirmative acknowledgment from each of the specified parties. For example, this may be accomplished by meeting with the specified parties or distributing a draft of the anticipated report or a copy of an engagement letter to the specified parties and obtaining their agreement.

Establishing an Understanding With the Client

18.   In accordance with paragraph .10 of AT section 201, the practitioner should establish an understanding with the client regarding the services to be performed. Such an understanding reduces the risk that the client may misinterpret the objectives and limitations of an agreed-upon procedures engagement. The understanding also reduces the risk that the client will misunderstand its responsibilities and the responsibilities of the practitioner. The practitioner should document the understanding in the working papers. When the practitioner documents the understanding through a written

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[2] Paragraph .07 of AT section 201, *Agreed-Upon Procedures Engagements* (AICPA, *Professional Standards*, vol. 1), does not require a written communication with the specified parties; it only requires that the practitioner communicate with and obtain affirmative acknowledgement from each of the specified parties. It is generally preferable that the agreement be in writing to avoid any misunderstandings regarding the procedures to be performed and responsibility for the sufficiency of the procedures.

communication with the client (an engagement letter), such communication should be addressed to the client and might include statements

- confirming that an agreed-upon procedures engagement will be performed.

- identifying

  — the subject matter of the engagement *[XBRL-tagged data that the specified parties are evaluating and to which the practitioner is to apply procedures]* (or the written assertion(s) related thereto).

  — the responsible party (for example, management).

  — the criteria for evaluating the XBRL-tagged data.

  — the specified parties to the agreed-upon procedures report.

- indicating that the objective of the practitioner's agreed-upon procedures is to present specific findings to assist the specified parties in evaluating the completeness, accuracy, and consistency of the entity's XBRL-tagged data.

- acknowledging the specified parties' responsibility for the sufficiency of the enumerated procedures.

- acknowledging management's responsibility for

  — the completeness, accuracy, and consistency of the entity's XBRL-tagged data and its assertions thereon.

  — providing accurate and complete information to the practitioner.

- identifying the practitioner's responsibilities which include, but are not limited to

  — performing the enumerated procedures.

  — providing management with a report and the circumstances under which the practitioner may decline to issue a report.

- indicating that the engagement will be conducted in accordance with attestation standards established by the AICPA.

- enumerating the procedures to be performed.

- acknowledging that

  — the practitioner makes no representation regarding the sufficiency of the enumerated procedures.

  — the practitioner has no responsibility for the completeness or accuracy of the information provided to the practitioner.

  — an agreed-upon procedures engagement does not constitute an examination, the objective of which would be the expression of an opinion on the completeness, accuracy, and consistency of the entity's XBRL-

tagged data. The report will not express an opinion or any other form of assurance and, if additional procedures were performed, other matters might come to the practitioner's attention.

- identifying any assistance to be provided to the practitioner.

- describing any arrangements to involve a specialist.

- where applicable, agreeing upon materiality limits.

- indicating that use of the report will be restricted to the specified parties.

An illustrative engagement letter is presented in appendix B of this SOP.

19. Practitioners should consider any applicable audit committee preapproval requirements before accepting an agreed-upon procedures engagement.

Nature, Timing, and Extent of Procedures

Responsibilities of Management

20. Management is responsible for the completeness, accuracy, and consistency of its XBRL-tagged data. That responsibility encompasses

a. identifying the applicable XBRL-tagged data filing requirements of the organization to which the XBRL-tagged data is to be submitted.

b. establishing and maintaining controls relating to the preparation and submission of the entity's XBRL-tagged data to the organization to which it is being submitted (for example, the SEC or other regulators).

c. evaluating the completeness, accuracy, and consistency of the entity's XBRL-tagged data.

d. providing XBRL-tagged data in a form and manner that satisfies any regulatory or other requirements of the organization to which it is being submitted.

Responsibilities of the Practitioner

21. The practitioner is responsible for carrying out the procedures and reporting the findings in accordance with the general, fieldwork, and reporting standards for attestation engagements as established in AT section 50, *SSAE Hierarchy* (AICPA, *Professional Standards*, vol 1). In order to accomplish this, the practitioner should have adequate knowledge of the specific subject matter to which the agreed-upon procedures are to be applied. That knowledge would include a working understanding of XBRL and a

familiarity with the applicable XBRL taxonomies used, as well as knowledge of the source documents and supporting records.

Procedures to Be Performed

22. The procedures that the practitioner and specified parties agree upon may be as limited or as extensive as the specified parties desire. However, mere reading of an assertion or specific information about the XBRL-tagged data does not constitute a procedure sufficient to permit a practitioner to report on the results of applying agreed-upon procedures. Examples of appropriate procedures are included in appendix D of this SOP. Examples of inappropriate procedures may include the following:

- Merely reading the work performed by a third party involved in the preparation of XBRL-tagged data (for example, service provider)
- Evaluating the competence or objectivity of another party involved in preparing or in providing assistance in the preparation of the XBRL-tagged data
- Obtaining an understanding about XBRL-related requirements[3]

Involvement of a Specialist[4]

23. Generally, the use of a specialist would not be necessary. However, if specialized matters were included in the engagement that required expertise beyond that possessed by the practitioner (such as compliance with certain aspects of the EDGAR Filer Manual), the practitioner and the specified parties should explicitly agree to the involvement of the specialist in assisting the practitioner in the performance of those agreed-upon procedures. This agreement may be reached when obtaining agreement on the procedures performed or to be performed and acknowledgment of responsibility for the sufficiency of the procedures, as discussed in paragraph 17. The practitioner's report should describe the nature of the assistance provided by the specialist.

24. A practitioner may agree to apply procedures to the report or work product of a specialist. Performing such procedures does not constitute assistance by the specialist to the practitioner in an agreed-upon procedures engagement. For example, the practitioner may make reference to information contained in a report of a specialist in describing an agreed-upon procedure. However, it is inappropriate for the practitioner to agree to merely read the specialist's report solely to describe or repeat the findings or to take responsibility for all or a portion of any procedures performed by a specialist or the specialist's work product.

Written Representations

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[3] Although the practitioner may need to obtain an understanding about XBRL, such understanding is not in itself an agreed-upon procedure (see paragraph 21).

[4] A *specialist* is a person (or firm) possessing skill or knowledge in a particular field other than the attest function. As used herein, a specialist does not include a person employed by the practitioner's firm who participates in the attest engagement.

25. During an attest engagement, the responsible party (for example, management) makes many representations to the practitioner, both oral and written, in response to specific inquiries or through the presentation of the subject matter or an assertion. A practitioner may find a representation letter to be a useful and practical means of obtaining representations from the responsible party. An illustrative representation letter is presented in appendix C of this SOP.

26. If management refuses to furnish all written representations that the practitioner deems necessary, the practitioner should consider the effects of such a refusal on his or her ability to perform the engagement.

Reporting Considerations

27.   A practitioner's report on agreed-upon procedures should be in the form of procedures and findings. The practitioner should not provide negative assurance in his or her report about the completeness, accuracy, or consistency of the XBRL-tagged data. For example, the practitioner should not include a statement that "nothing came to our attention that caused us to believe that the assertion is not fairly stated in accordance with the criteria."

28.   The practitioner should report all findings from the application of the agreed-upon procedures. The concept of materiality does not apply to findings to be reported in an agreed-upon procedures engagement unless the definition of materiality is agreed to by the specified parties. Any agreed-upon materiality limits should be described in the practitioner's report.

29. The practitioner's report on agreed-upon procedures should include all of the following elements:

   a. A title that includes the word *independent*

   b. Identification of the specified parties

   c. Identification of the subject matter (or the written assertion related thereto) and the character of the engagement (and where appropriate, clarifications of the criteria used [refer to explanatory language discussion in paragraph 32])

   d. Identification of the party responsible for the completeness, accuracy, and consistency of the XBRL-tagged data (for example, management)

   e. A statement that the subject matter is the responsibility of the responsible party (for example, management)

   f. A statement that the procedures performed were those agreed to by the specified parties identified in the report

   g. A statement that the agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the AICPA

h. A statement that the sufficiency of the procedures is solely the responsibility of the specified parties and a disclaimer of responsibility for the sufficiency of those procedures

i. A list of the procedures performed (or reference thereto) and related findings

j. When applicable, a description of any agreed-upon materiality limits (Refer to materiality discussion in paragraph 28.)

k. A statement that the practitioner was not engaged to and did not conduct an examination of the subject matter (or the written assertion related thereto), the objective of which would be the expression of an opinion, a disclaimer of opinion on the subject matter (or the written assertion related thereto), and a statement that if the practitioner had performed additional procedures, other matters might have come to his or her attention that would have been reported

l. A statement restricting the use of the report to the specified parties and that the report is intended solely for the use of the specified parties

m. When applicable, reservations or restrictions concerning procedures or findings

n. When applicable, a description of the nature of the assistance provided by a specialist

o. The manual or printed signature of the practitioner's firm
p. The date of the report

An illustrative report is presented in appendix E of this SOP.

30. The date of completion of the agreed-upon procedures should be used as the date of the practitioner's report.

Knowledge of Matters Outside Agreed-Upon Procedures

31. The practitioner need not perform procedures beyond the agreed-upon procedures. However, in connection with the application of agreed-upon procedures, if matters come to the practitioner's attention by other means that significantly contradict the subject matter (or written assertion related thereto) referred to in the practitioner's report, the practitioner should include this matter in his or her report.

Explanatory Language in the Practitioner's Agreed-Upon Procedures Report

32. The practitioner may include explanatory language in his or her agreed-upon procedures report related to matters such as the following:

- Disclosure of stipulated facts, assumptions, or interpretations (including the source thereof) used in the application of agreed-upon procedures

- Description of the condition of records, controls, or data to which the procedures were applied

- Explanation that the practitioner has no responsibility to update his or her report

- Explanation of sampling risk

Effective Date

33. This SOP is effective upon issuance.

Appendix A

Illustrative Management Assertions

Appendix A illustrates how this SOP might be applied to an agreed-upon procedures engagement on XBRL-tagged data related to financial statements[1] and is intended to be illustrative only. The practitioner should tailor it to the specific facts and circumstances of each engagement.

Paragraph 15(b) of this SOP requires management to provide the practitioner with one or more written assertions about the completeness, accuracy, and consistency of its XBRL-tagged data. See the discussion regarding criteria in paragraph 12 of this SOP.

Management should develop assertions and agree upon the procedures to meet its objectives. The following are examples of assertions that management might provide:

1. **Identification and Version of Taxonomies.** The taxonomies selected are appropriate for the entity's intended purpose (for example, using the most current applicable version) and have been used in creating the XBRL-tagged data.

2. **Tagging is Accurately and Consistently Applied.** With respect to both standard tags and extensions, the tags and related contextual structuring attributes (for example, context, units, footnotes) accurately reflect the corresponding data in the source document (for example, financial statements) and are consistently applied (that is, within the document and from period to period). Other metadata has been provided in a manner consistent with applicable requirements (for example, SEC rules).

3. **Creation of Extensions.** Extension elements have been created only when no element exists in the specified base taxonomy(ies) or modules that is the same as or accurately reflects a specified element in the source document. (Note: Assertion 6, "Labels and Label Linkbase," addresses extension situations in which the preparer changes the label for a standard tag instead of creating a new customized tag.)

4. **Completeness of XBRL-tagged Data.** All of the data in the source document that is required to be tagged (for example, under the SEC rules) have been tagged and included in the *[identify XBRL-related file (for example, instance document and related files)]*.

5. **Granularity of Tagging of Note Disclosures.** Note disclosures are tagged at the level required or allowed by: *[describe: (for example, the SEC rules)]*.

6. **Labels and Label Linkbase.** Labels in the label linkbase are the same as or accurately reflect respective captions in the *[identify source document (for example, financial statements)]* and the definition of the element. An example of

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[1] Although the SEC rules require the tagging of any applicable schedules to the financial statements as well as the financial statements themselves, these appendixes only refer to the financial statements for purposes of illustration.

tagging that is not the "same as" but may "accurately reflect" the source document is a source document that states "Gross Margin" as a line item and a standard XBRL label that reads "Gross Profit."

7. **Calculations and Calculation Linkbase.** Calculations in the XBRL instance document and in the calculation linkbase are complete and accurate and include only values that appear in the *[identify source document (for example, financial statements)]*. All calculations within the calculation linkbase have been assigned proper weight attributes and accurately sum to their parent values, except where appropriate exceptions exist (for example, allowance for doubtful accounts, gross vs. net).

8. **Presentation and Presentation Linkbase.** Presentation of line items as indicated in the presentation linkbase is consistent with the respective presentation of those items in the source document (for example, financial statements).

Appendix B

Illustrative Engagement Letter

Appendix B illustrates how this SOP might be applied to an agreed-upon procedures engagement on XBRL-tagged data related to financial statements[1] and is intended to be illustrative only. The practitioner should tailor it to the specific facts and circumstances of each engagement.

The following is an illustrative engagement letter for an agreed-upon procedures engagement related to the completeness, accuracy, or consistency of an entity's XBRL-tagged data. Because it is only an illustration, it may not include items that are relevant to a specific engagement and should be tailored to the circumstances of the particular engagement.[2] In this illustrative engagement letter, management and the audit committee of XYZ Company are the specified parties.

[*CPA Firm Letterhead*]
[*Client's Name and Address*]

To Management and the Audit Committee of XYZ Company:

This will confirm our understanding of the arrangements for our performance of certain agreed-upon procedures to assist management and the audit committee of XYZ Company in evaluating the completeness, accuracy, and consistency of its XBRL-tagged data related to the [*identify source document and period*].

We will perform the procedures enumerated in the attachment to this letter, which were agreed to by management and the audit committee of XYZ Company. Our responsibility is to carry out these procedures and report our findings. We will conduct our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of management and the audit committee of XYZ Company. Consequently, it is understood that we make no representation regarding the sufficiency of the procedures described in the attachment for the purpose for which this report has been requested or for any other purpose.

Management is responsible for the completeness, accuracy, and consistency of its XBRL-tagged data and the information provided to us. Management also is responsible for the design, implementation, effectiveness, and monitoring of controls over the preparation and submission of XYZ Company's XBRL-tagged data. It is understood that

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[1] Although the SEC rules require the tagging of any applicable schedules to the financial statements as well as the financial statements themselves, these appendixes only refer to the financial statements for purposes of illustration.

[2] It should be noted that although paragraph .10 of AT section 201 requires the practitioner to establish an understanding with the client regarding the services to be performed, that understanding is not required to be in writing. It may be preferable that the understanding be in writing to avoid any misunderstandings regarding the services to be performed. Paragraph 18 herein describes additional matters that may be appropriate to include in the engagement letter.

we make no representation regarding the completeness or accuracy of information provided to us during this engagement.

Our engagement to perform agreed-upon procedures is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertion regarding the XBRL-tagged data. Accordingly, the report will not express an opinion or any other form of assurance thereon and if additional procedures were performed, other matters might come to our attention.

At the completion of the agreed-upon procedures, we expect to issue a report that *[describe (for example, nature of procedures and findings and state that an opinion will not be expressed)]*. If, however, we are not able to complete all of the specified procedures, we will so advise you. At that time, we will discuss with you the form of communication, if any, that you desire for our findings. We will ask you to confirm your request in writing at that time.

Distribution and use of our agreed-upon procedures report is restricted to the audit committee and management of the Company.

[*Discuss other practitioner-specific matters, such as billing arrangements.*]

If this letter correctly expresses your understanding of this engagement, please sign the enclosed copy where indicated and return it to us. We appreciate the opportunity to serve you.

Sincerely,_____
[*Firm Name or Firm Representative's Signature*]

Accepted and agreed to by XYZ Company

_____
[*Client Representative's Signature (such as Audit Committee Chair)*]

[*Title*] _____

[*Date*] _____

Appendix C

Illustrative Representation Letter

Appendix C illustrates how this SOP might be applied to an agreed-upon procedures engagement on XBRL-tagged data related to financial statements[1] and is intended to be illustrative only. The practitioner should tailor it to the specific facts and circumstances of each engagement.

Paragraph 25 of this SOP indicates that a practitioner may find a representation letter to be a useful and practical means of obtaining representations from management. The following is an illustrative representation letter for an agreed-upon procedures engagement related to the completeness, accuracy, or consistency of XBRL-tagged data. Because it is only an illustration, it may not include items that are relevant to a specific engagement and should be tailored to the circumstances of the particular engagement.

[Date]

To [CPA Firm]:

We are providing this letter in connection with the performance of certain agreed-upon procedures to assist management and the audit committee of XYZ Company in evaluating the completeness, accuracy, and consistency of its XBRL-tagged data related to the [*identify source document and period*]. We confirm that we are responsible for the XBRL-tagged data relating to our financial statements and the related assertions (attached hereto).[2] We also confirm that we are responsible for selecting the criteria specified in the procedures and for determining that such criteria are appropriate for our purposes.

We confirm, to the best of our knowledge and belief, [*as of (date of attestation report),*] the following representations made to you during your attestation engagement.

1. All known matters related to the XBRL-tagged data relating to our financial statements or the related assertions have been disclosed to you.

2. We have made available to you all—

    a. Financial records and related data.

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[1] Although the SEC rules require the tagging of any applicable schedules to the financial statements as well as the financial statements themselves, these appendixes only refer to the financial statements for purposes of illustration.

[2] Management assertions may be incorporated within the representation letter or may be provided separately.

    b. Documents used in the preparation of the XBRL files, such as information provided to a third party and tagging worksheets.

    c. Output of all validation reports.

3. All of the data in the *[source document]* (for example, financial statements) that is required to be tagged has been accurately and completely tagged and included in the XBRL instance document and related files using the U.S. GAAP Taxonomy, Version X in accordance with the SEC rules, and the tags have been consistently applied from period to period.

4. There have been no communications from regulatory agencies affecting the XBRL-tagged data relating to our financial statements [*or previously submitted XBRL exhibits*][3]

5. We have no knowledge of any fraud or suspected fraud affecting the entity's XBRL-tagged data.

6. *[Add: Other matters as the practitioner deems appropriate.]*

_____
[Name of Chief Executive Officer and Title]

_____
[Name of Chief Financial Officer and Title]

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[3] If this representation letter is obtained subsequent to the issuance of the underlying financial statements, a representation such as the following may be appropriate: "We are not aware of any communication from any regulatory agencies regarding the financial statements or previously submitted XBRL exhibits, and no material modifications exist that need to be made to the financial statements."

Appendix D

Illustrative Procedures and Findings

Appendix D illustrates how this SOP might be applied to an agreed-upon procedures engagement on XBRL-tagged data related to financial statements[1] and is intended to be illustrative only. The practitioner should tailor it to the specific facts and circumstances of each engagement.

The illustrative procedures in appendix D do not necessarily represent a complete set of procedures that might be performed in any specific engagement. Practitioners should tailor the procedures to the circumstances of the particular engagement and to the procedures agreed upon among the specified parties.

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(1) This table presents illustrative procedures that a practitioner might perform and findings that might be reported as part of an agreed-upon procedures engagement related to the completeness, accuracy, or consistency of XBRL-tagged data. These procedures are illustrative and do not represent a complete set of procedures that might be performed in any specific engagement. In addition, this table does not necessarily address every attribute associated with an assertion. Practitioners should tailor the procedures to the circumstances of the particular engagement and to the procedures agreed-upon among the specified parties.

(2) Certain agreed-upon procedures may appear under more than one assertion, but each procedure would only need to be performed once. In addition, in some cases, more than one procedure is listed that may relate to the same assertion.

(3) As indicated in paragraph 28 of this SOP, the practitioner should report and describe all differences, exceptions, and other findings noted during the application of the agreed-upon procedures as part of their findings, unless they are below any agreed-upon materiality limits described in the practitioner's report. Sample wording to demonstrate how such a finding might be reported is provided for illustrative purposes in finding 2-2, which follows.

(4) In planning for the execution of such an agreed-upon procedures engagement, the practitioner may find it useful to perform additional activities to assist in gaining an understanding of the entity's tagging approach. Examples of such activities may include

♦ inquiring of management to gain an understanding of its overall tagging and validation process, including software or third-party providers used.

♦ inquiring of management and inspection of documentation regarding the taxonomy industry view used and granularity level used for tag selection.

♦ requesting management to provide a list of known differences between its XBRL-tagged documents and both the XBRL U. S. Preparers Guide and the SEC rules.

(5) Certain of these procedures may be performed using XBRL viewer software. Accordingly, as part of tailoring the procedures to a specific agreed-upon procedures engagement, management might agree to or specify the use of specific XBRL viewer software product for performing such procedures.

(6) The SEC rules indicate that the SEC plans to use validation software to help identify data that may be problematic. The SEC will provide filers with an opportunity to make a test submission of interactive data. Specific procedures relating to technical specifications and standards are not illustrated in this appendix.

Assertions	Procedures	Findings

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[1] Although the SEC rules require the tagging of any applicable schedules to the financial statements as well as the financial statements themselves, these appendixes only refer to the financial statements for purposes of illustration.

Assertions	Procedures	Findings
1. Identification and Version of Taxonomies: The taxonomies selected are appropriate for the entity's intended purpose (for example, using the most current applicable version) and have been used in creating the XBRL-tagged data.	1-1 Identify which base taxonomy(ies) is (are) used and compare such referenced taxonomy(ies) to that specified in management's assertion. 1-2 Ascertain whether the base taxonomy and linkbases referenced by the XBRL instance document, including element prefixes and related namespaces, are the most current applicable version according to the applicable relevant source specified by management, such as the XBRL U.S. Web site (or IASB Web site if IFRS is used).	1-1 *[Specify taxonomy(ies) used]* agreed to the taxonomy(ies) specified in management's assertion. 1-2 We noted that the base taxonomy(ies) and linkbases used in the XBRL instance document are the most current version according to the XBRL U.S. Web site (or IASB Web site if IFRS is used) applicable to the entity.
2. Tagging is Accurately and Consistently Applied: With respect to both standard tags and extensions, the tags and related contextual structuring attributes (for example, context, units, footnotes) accurately reflect the corresponding data in the source document (for example, financial statements) and are consistently applied (that is, within the document and from period to period). Other metadata has been provided in a manner consistent with applicable requirements (for example, SEC rules).	2-1 For each reporting entity, ascertain whether the same identifier and scheme are used in all contexts related to that entity. 2-2 Compare the context *segments, scenarios* (including dimensional information), and date(s) used for each tag to the [*identify source document*]. 2-3 Compare the information in each tag contained in the XBRL instance document to the corresponding data element in the source document, including (1) attributes of element, (2) context reference ("contextRef"), (3) unit reference ("unitRef"), (4) decimals/precision, and (5) amount. 2-4 Compare the units and contexts identified in the XBRL instance document to the underlying source document to identify duplications, as well as units and contexts that do not reflect information contained in the source document. 2-5 Compare line items, dates, and amounts in the source document (for example, financial statements) to a rendered version of the XBRL instance document (for example, using SEC Pre-viewer, if applicable). 2-6 Search for numeric or textual data that appears more than once in the XBRL instance document and compare the	2-1 We noted that the same identifier and scheme were used in all contexts related to that entity. 2-2 The context segments, scenarios, and date(s) used for each tag agreed to the [*identify source document*], [except for: (*describe any differences including items that are similar but not the same*)]. 2-3 We found such information to be in agreement. 2-4 We found the units and contexts to be in agreement with those in the source document. 2-5 We found the line

Assertions	Procedures	Findings
	elements used for such data to the source document to identify any data that has been redundantly tagged[2] with different elements. 2-7 Search for tags in the XBRL instance document and related files that have the same definition to identify tags that are used more than once. 2-8 Obtain from management a detailed list of changes in the tags used from the prior period to the current period and inquire of management about why the changes were made. Compare the tags used for current period amounts and disclosures to the tags used for the related prior period amounts and disclosures in the XBRL instance document and with those in the corresponding prior period XBRL instance document(s) *[specify]* and to the detailed list obtained from management. **Note:** See also procedures under assertion 5.	items, dates, and amounts to be in agreement between the source document and the rendered version. 2-6 We sorted the numeric data and identified items where similar content was tagged with different tags, and found that *[describe: for example, the Cash value from the financial statement was tagged both as [Cash] and as [CashCashEquivalents]]*; and we noted that the other duplications were either two different concepts that coincidentally had the same value or facts that were block tagged were also separately tagged. 2-7 We noted no tags in the XBRL instance document and related files that had the same definition. 2-8 Management stated that the following changes were made for the reasons stated: *[describe changes and management's reasons for changes]*. We found no additional changes to the current tags from the prior period tags.
3. Creation of Extensions:	3-1 Obtain from management a listing of the extension elements included in the extension taxonomy, including lists of	3-1 Management stated that it used the

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[2] Redundant tagging consists of (1) tagging the same data with different elements, (2) tagging data that appears more than once in the financial statements with the same tag, or (3) tagging different information with the same tag. It does not include tagging an element on the face of the financial statements and then block-tagging a note or tagging a sentence in a note in which the element appears; a different tag should be used for the tagging of sentences, paragraphs or individual notes from individual data amounts. The presentation linkbase is used to identify any data amounts that appear in more than one place in the financial statements.

Assertions	Procedures	Findings
Extensions have been created only when no element exists in the specified base taxonomy(ies) or modules that is the same as or accurately reflects a specified element in the source document. (Note: Assertion 6, "Labels and Label Linkbase," and Assertion 2, "Tagging is Accurately and Consistently Applied" (specifically procedure 2-3) cover extension situations in which the preparer changes the label for a standard tag, instead of creating a new customized tag.)	those added, removed, or replaced from those in the prior period and inquire of management about the reasons it has used such extensions or eliminated the use of extensions for such elements. 3-2 Inquire[3] of company personnel about whether they limited the use of extensions to circumstances where an appropriate financial statement element does not exist in the base taxonomy. 3-3 For each extension element, locate and list any base taxonomy elements that are duplicative of the client's definition in the source document. 3-4 For each extension element that contains a definition, compare the definition to the company's accounting policies or financial statement disclosures regarding such element.	extensions for the following elements because [*state reasons*]: [*list elements*]. Management stated that it no longer used extensions for the following elements because [*state reasons*]: [*list elements*]. 3-2 Management stated that they limited the use of extensions to circumstances where an appropriate financial statement element did not exist in the base taxonomy. 3-3 For the following extension element(s), we have identified and listed elements from the U.S. GAAP Taxonomy that have a similar definition to the client's definition in the source document: *[list extension element and elements that are duplicative of the definition identified in the U.S. GAAP Taxonomy or IFRS, if any].* 3-4 We noted that definitions related to those extension elements that contained definitions were consistent with the related accounting policies or disclosures for such elements.
4. Completeness of XBRL-tagged Data: All of the data in the source document that is required to be tagged has been	4-1 Compare the sections of the source document that are required to be tagged (for example, financial statements) to a rendered version of the XBRL instance document.	4-1 We noted the following differences between the [*identify source document, for*

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[3] Inquiries may be effective procedures if directed at a different party other than to which the report is directed.

Assertions	Procedures	Findings
tagged and included in the XBRL instance document.		*example, financial statements*] and the rendered version: [*describe*].
5. Granularity of Tagging of Note Disclosures: Note disclosures are tagged at the level required or allowed by: *[describe (for example, SEC rules)]*.	5-1 Inquire of management about what level of granularity the entity used to tag its notes. 5-2 Compare the level of tagging used in the XBRL instance document to the requirements under the SEC rules or lower level of granularity chosen by management.	5-1 Management advised us that it is permitted to block tag each of the notes, and that it has chosen to tag the notes at that level. 5-2 The notes included in the XBRL instance document were block tagged at the level specified by the SEC rules [*or* level of granularity chosen by management].
6. Labels and Label Linkbase: Labels in the Label Linkbase are the same as or accurately reflect respective captions in the *[identify source document (for example, financial statements)]* and with the definition of the element.	6-1 Compare labels in the label linkbase to the source document (for example, financial statements).	6-1 We noted the following differences between the labels in the label linkbase and the *[identify source document; for example, financial statements]*: *[describe]*.
7. Calculations and Calculation Linkbase: Calculations in the XBRL instance document and in the calculation linkbase are complete and accurate and include only values that appear in the *[identify source document (for example, financial statements)]*. All calculations within the calculation linkbase have been assigned proper weight attributes and accurately sum to their parent values, except where appropriate exceptions exist (for example, allowance for doubtful accounts, gross vs. net).	7-1 Compare the components of all XBRL calculations in the calculation linkbase to the corresponding components of such calculations in the source document (for example, financial statements) and ascertain whether the calculation concepts and amounts are the same (for example, same data forms the calculation). Note any calculations in the XBRL instance document that do not exist in the source document (that is, implied values or subtotals).	7-1 We noted that the components and amounts in the XBRL calculations included in the calculation linkbase resulted in the same components and amounts as the *[identify source document]*. We noted no calculations in the XBRL instance document that did not exist in the source document.
8. Presentation and Presentation Linkbase: Presentation of line items, as indicated in the presentation	8-1 Compare presentation links for all elements in the presentation linkbase to the presentation order of the [*identify source document (for example, financial statements)*]. 8-2 Compare the line item text in the rendered version of the	8-1 We noted the following differences between the presentation links in the XBRL instance document and

Assertions	Procedures	Findings
linkbase, is consistent with the respective presentation of those items in the source document (for example, financial statements).	XBRL instance document to that used in the [*identify source document (for example, financial statements)]* to ascertain whether the labels are the same.	the [*identify source document]*: [*describe].* 8-2 We noted the following differences between the rendered version and the [*identify source document, for example, financial statements]*: [*describe].*

Appendix E

Illustrative Agreed-Upon Procedures Report

Appendix E illustrates how this SOP might be applied to an agreed-upon procedures engagement on XBRL-tagged data related to financial statements[1] and is intended to be illustrative only. The practitioner should tailor it to the specific facts and circumstances of each engagement.

<u>Independent Accountant's Report on Applying Agreed-Upon Procedures</u>

To Management and the Audit Committee of XYZ Company

We have performed the procedures enumerated in Attachment A, which were agreed to by the audit committee and management of XYZ Company, solely to assist you in evaluating the completeness, accuracy, and consistency of XYZ Company's XBRL-tagged data presented in the [*identify XBRL instance document, related linkbases, and period*]. XYZ Company's management is responsible for the XBRL-tagged data.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment A either for the purpose for which this report has been requested or for any other purpose.

The findings relating to the procedures are included in Attachment A.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the XBRL-tagged data. 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 intended solely for the information and use of the audit committee and management of XYZ Company and is not intended to be and should not be used by anyone other than these specified parties.

[*Signature*]
[*Date*]

[*Include as an attachment an enumeration of the procedures and findings.*]

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[1] Although the SEC rules require the tagging of any applicable schedules to the financial statements as well as the financial statements themselves, these appendixes only refer to the financial statements for purposes of illustration.

Appendix F

Glossary[1]

Terms	Technical Definitions	Nontechnical Clarifications
Calculation linkbase	Part of a taxonomy used to define additive relationships between numeric items expressed as parent-child hierarchies. Each calculation child has a weight attribute (+1 or -1) based upon its natural balance of the parent and child items.	Documents the way the taxonomy elements are to be combined to perform calculations (for example, totals and subtotals). For example, the calculation linkbase might specify that the value of net fixed assets is equal to the value of gross fixed assets less the value of fixed asset depreciation.
CIK	Central Index Key: a unique number identifying companies and individuals who have filed disclosure with the SEC.	An SEC code to identify entities that file financial reports with them.
Concept	XBRL technical term for element.	A "concept" is synonymous with "element." See element.
Context	Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.	Provides information about the data reported such as the reporting entity, the date or timeframe of the information, whether the data is for the entire entity or only a part of the entity, etc.
Context identifier	Each fact in an XBRL instance document is associated with a specific contextual structure (the context element and its children). Each context is given a unique identifier, which is used in the context's ID attribute. The context identifier is then referred to by each fact using the contextRef attribute.	A user-defined title or code to identify each of the many contexts that are used in an instance document.
Data	Content from a source document that are tagged in XBRL. Data characteristics include: (1) nature of element, (2) context reference ("contextRef"), (3) unit reference ("unitRef"), (4) precision, and (5) amount.	Entity reported facts. These may be numbers or text.
Decimal	Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.	An indicator of the amount of decimal places that the reported number is rounded.

Terms	*Technical Definitions*	*Nontechnical Clarifications*
Definition Linkbase	Part of a taxonomy that allows taxonomy authors to represent relationships that are not expressed by presentation or calculation relationships. It contains miscellaneous relationships between concepts in taxonomies.	A definition linkbase describes relationships between concepts. It allows taxonomy authors to represent relationships that are expressed in tables.
Dimensions or Dimensional information	XBRL technical term for tables, and the axes of those tables, or reporting of segmental information.	Dimensions or dimensional information is a technical term for XBRL tables. An XBRL table, in its basic application, can be used to tag the tables typically found in financial reports.
Element or concept	XBRL components (for example, items, domain members, dimensions, etc.). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns of data in tables.	XBRL components that represent financial reporting concepts, including: line items on the face of the financial statements, important narrative disclosures, and rows of data in tables.
Extension or extension taxonomy	A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (for example, presentation, calculation, labels, and so forth) without altering the original.	A change to one of the published public taxonomies, such as the US GAAP Taxonomy. Extensions enable preparers to modify the taxonomy to suit their reporting content and style.
Identifier	The identifier is a sub-structure of the context structure that holds information identifying the organization whose data is being reported. The content of the identifier is usually the CIK, a stock ticker symbol, a federal ID number or similar organizational identifier and the scheme attribute holds a URL representing the authority that assigns or governs the CIK or relevant code.	Data that identifies the reporting entity. SEC filers would use their CIK code.
Instance document or XBRL instance document	XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.	The computer file that contains an entity's data and other entity-specific information.
Label	Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.	Equivalent to a financial statement line item description (for example, Revenue, SG&A, Inventory, Common Stock, Retained Earnings), which would be used in renderings of the XBRL instance document.
Label Linkbase	Part of a taxonomy used to associate labels to elements.	Contains the labels and definitions of the elements.
Line item	Elements that conventionally appear on the vertical axis (rows) of a table.	

Terms	*Technical Definitions*	*Nontechnical Clarifications*
Linkbase	XBRL technical term for a relationships file. Part of a taxonomy used to define specific relationships and other data about elements. There are five standard relationships file types: Presentation, Calculation, Definition(Dimensions), Label, and Reference	An XBRL file that (1) links additional information to the elements (for example, labels or references) or (2) documents the way elements relate to each other, such as presentation order and structure or calculation components. See glossary entries for the individual linkbases - presentation, label, calculation, and definition - for further detail.
Metadata	Data about information about the order in which the elements would normally appear in a financial statement.	Information that describes the tagged data. For example, a value on the balance sheet would be further defined by including the element, the company to which it applies, and the date or time period covered through the use of metadata.
Presentation linkbase	Part of a taxonomy that defines the organizational relationships (order) of elements using parent-child hierarchies; it presents the taxonomy elements to users and enables them to navigate the content.	Documents how (order and hierarchy) elements of an instance document are to appear, such as the order and hierarchy of a financial statement. That is, the presentation linkbase specifies which element comes first, second, etc. and how elements are indented to form the required hierarchy.
Render or rendered	To process an instance document into a layout that facilitates the readability and understanding of its contents.	Creation of a human-readable version of an instance document and related files (that is, to transform the XBRL instance document and related files into a printed document or a screen presentation.)
Scenario	Tag that allows for additional information to be associated with facts in an instance document; this information encompasses in particular the reporting circumstances of the fact, as for example actual or forecast. The scenario of any fact can be left unspecified.	A very broad way to characterize data. It can define, for example, whether the data is actual, forecasted, or budgeted.
Schema	Technical term for an element declaration file.	The XBRL file that contains the elements or concepts. A schema is similar to a dictionary. The schema also references the appropriate linkbases.

Terms	Technical Definitions	Nontechnical Clarifications
Scheme	Each context has an identifier element to describe the organization with which the fact is associated. The identifier has as its content some indicator of the organization's identity - its CIK number, ticker symbol or name. The identifier element also has an attribute, the scheme, which is used to specify the naming authority or Web site that governs the set of indicators used.	The Web site address of the authority that oversees the code used in the identifier.
Segment	Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity's business units, type of debt, type of other income.	Any logical subdivision of an entity or its financial information. Segments are used in the creation of XBRL tables. This is not the same as a segment under generally accepted accounting principles.
Source document	The original source of the data - generally the financial statements	
Tag	Markup information that describes a unit of data in an instance document and encloses it in angle brackets ("<>" and "</>"). All facts in an instance document are enclosed by tags that identify the element of the fact.	All of the metadata in an instance document that represents the associated company data.
Taxonomy	Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema file. The taxonomy schema files plus the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.	A dictionary that defines the elements (or concepts) used in XBRL documents to characterize or "tag" an entity's data.
Unit (of measure)	The units in which numeric items are measured, such as dollars, shares, Euros, or dollars per share.	
Validation	Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specifications.	Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specifications, typically using specially designed software.
Version	Refers to a specific release of a taxonomy obtained from its official Web site location such as the XBRL U.S. GAAP Taxonomies from the XBRL U.S. Web site, and the IFRS Taxonomies from the IASB Web site.	Taxonomies must be updated on a regular basis to accommodate new accounting pronouncements, changes in common reporting practices, and inadvertent errors. Every taxonomy release represents a new version.

Terms	Technical Definitions	Nontechnical Clarifications
Weight attribute	Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship between them. A parent with a balance type credit that has two children, one with a balance type debit and the other with a balance type credit, would, in an XBRL calculation relationships file, have the parent with a weight of +1, the debit child with a weight of -1, and the credit child with a weight of +1. The parent's balance drives the weight of the children addends.	If an element is part of a calculation, the weight attribute specifies whether the element should be added or subtracted to calculate the total.
XBRL footnote	An instance document element that provides additional information for specified values by creating linkages between them and a footnote element containing this additional information.	Provides the means to attach a note to a specific piece of data. Often confused with Notes to the Financial Statements; the information in the Notes to the Financial Statements is not captured with XBRL footnotes, but as normal XBRL concepts.

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