



DEPT. OF ENVIRONMENT AND ENERGY

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

05-175Na3

Revised August 2022

Independent Accountant's Report on Applying Agreed-Upon Procedures

The Board of Directors
(*Name of Company*)

We have performed the procedures enumerated below, which were agreed to by management of (*Name of Company*) pursuant to Title 132, Chapter 8 with respect to the letter dated (*insert date*) from the (*insert Corporate Official name and title*) to the Nebraska Department of Environment and Energy, solely to assist you in filing the Letter (prepared in accordance with the criteria specified therein) for the year ended (*insert date of end of corporate fiscal year*). (*Name of Company*) is responsible for the Letter. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of (*Name of Company*) and the Nebraska Department of Environment and Energy. 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.

The procedures, which were limited solely to the identified item numbers, are as follows:

- We compared the amounts in Items Nos. 3, 5, and 7 of Part I to corresponding amounts reported as total liabilities, Net Worth, and total assets respectively, in the consolidated financial statements as of (*Insert date of end of corporate fiscal year*) and found them to be in agreement.
- We computed the amounts in Item Nos. 4 and 6 of Part I as of (*Insert date of end of corporate fiscal year*) based on amounts reported in the consolidated financial statements as of (*Insert date of end of corporate fiscal year*) and found them to be in agreement.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items noted above within the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have to our attention that would have been reported to you.

This report is intended solely for the information and use of the board of directors and management of (*Company Name*) and is not intended to be and should not be used by anyone other than these specified parties.

(Name of Accounting Firm)

(Date)

Produced by: Nebraska Department of Environment and Energy, P.O. Box 98922, Lincoln, NE 68509-8922; phone (402) 471-2186. To view this, and other information related to our agency, visit our web site at <http://dee.ne.gov>.