Background:

The report template presented on the following pages is meant to be an example of the format that accounting firms are encouraged utilize in presenting the results of the required Agreed-Upon Procedures engagements. However, firms are responsible for ensuring they refer to the current *American Institute of Public Accountants* (AICPA) standards in performing and reporting the results. Judgment should also be applied in establishing the appropriate format and content, based on the procedures performed and the overall results of the procedures.

[Print on CPA firm letterhead]

SCHEDULE A – INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To ***[Name of Agent]*** and the Office of Superintendent of Insurance, Title Insurance Bureau:

We have performed the procedures enumerated below on 13.14.4.11 NMAC, which were agreed to by the office of superintendent of insurance, title insurance bureau, solely to assist the title insurance bureau in evaluating ***[Name of Agent]***'s compliance with the provisions of Sections 59 A-12-22 and 59A-30-4 NMSA 1978 and 13.14.4 NMAC relating to escrow services provided during the period of January 1, 20__ through December 31, 20__. Management is responsible for ***[Name of Agent]***'s compliance with those requirements.

[Name of Agent] has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with those requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged by ***[Name of Agent]*** to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the *American Institute of Certified Public Accountants***.** An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. 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.

We are required to be independent of ***[Name of Agent]*** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the ***[Name of Agent]*** and the title insurance bureau and is not intended to be, and should not be, used by anyone other than these specified parties.

_____

[Name of CPA firm]

_____

[Date of Accountant's Report]

[13.14.4.13 NMAC – N, 7-1-05; A, 3-1-16]

13.14.4.14 SCHEDULE B – DESCRIPTION OF CREDIT BALANCES OPEN THREE YEARS OR LONGER:

SCHEDULE B -DESCRIPTION OF CREDIT BALANCES OPEN THREE YEARS OR LONGER As of December 31, 20__			
File Number	Date of Origin	Amount In Escrow	Reason for amount held

[13.14.4.14 NMAC – N, 7-1-05]

13.14.4.15 SCHEDULE C – ANALYSIS OF ESCROW RECEIVABLES AND SHORTAGES

SCHEDULE C -ANALYSIS OF ESCROW RECEIVABLES AND SHORTAGES As of December 31, 20__										
File No.	1st Month	2nd Month	3rd Month	4th Month	5th Month	10th Month	11th Month	12th Month	Date of Clearance	Explanation & Disposition

[13.14.4.15 NMAC – N, 7-1-05]

13.14.4.16 SCHEDULE D – ANALYSIS OF BANK OVERDRAFTS AND OTHER IRREGULARITIES

SCHEDULE D - ANALYSIS OF BANK OVERDRAFTS AND OTHER IRREGULARITIES
For the Year Ended December 31, 20__

Section A.

Bank Name and Account Number	Amount	Date of Origin	Date of Clearance	Explanation

Section B. Please provide a complete explanation of any other irregularities that are nore explained in Section A.

[13.14.4.16 NMAC – N, 7-1-05]
-16.