2026-2027 GUIDANCE FOR
REPORT OF INDEPENDENT AUDITORS
ON APPLICATION OF AGREED-UPON PROCEDURES

INTERNATIONAL SENDING AGENCIES (TO THE U.S.) J-1 AND F-1

(Revised August 2025)

The table below provides the text from the audit template, the relevant Standard and guidance on where to find the information or evidence needed to evaluate performance relative to the Standard. The items listed are suggestions only; there are many ways to satisfy the Standards, only some of which are listed here. If the item in the audit template requires more than one source of information, the potential sources are numbered. The auditor will need to look for information in each category. Additional supplemental information may also be noted. The list is not authoritative or exhaustive.

Item #	Text from Audit Template	CSIET Standard	Potential sources / location of documentation
A.	We reviewed appropriate documentation to determine that the Agency is organized under the laws of [INSERT JURISDICTION HERE].	Standard 2C	• Articles of incorporation, certificates, or other legal documents certifying to the legitimacy of the organization.
1	We have read program literature to determine that it is required that all participants be placed in an educational institution. We reviewed the student files to determine that the student has been placed in an educational institution. Of the _____ files we examined, _____ included documentation noting the students are enrolled in an educational institution.	Standard 1	• School enrollment form or certification of student enrollment as appropriate for the individual country of placement.
2	We inquired of Program personnel and were informed that the organization maintains an effective system of screening, selecting, training, and supervising its domestic program representatives; likewise, the organization ensures that its partners maintain such a system for its non-domestic program representatives.	Standard 7 E	• Attendance records from training sessions, signed forms indicating participation in training or on-line records of participation in on-line training
3	We reviewed all training materials utilized by the Program in training of officers, employees, representatives, agents and volunteers to determine whether they comply with CSIET Standard 7E. We found that all training materials reviewed were complete, comprehensive, and in compliance with CSIET Standard 7E.	Standard 7 E	• Training materials (on-line, trainer outlines, manuals, guides, etc.)
4	We selected approximately one-fifth of the sample size, with a minimum of 10 records being reviewed, and read the records prepared by the local organizational representatives to determine that the agency maintained a minimum of quarterly contact with each exchange student participant and their natural parent(s). Such contact should include a survey of each student as well as their natural parents. This quarterly contact must be carried out by the sending organization, separate from the monthly contact required of U.S. based exchange programs.	Standard 7 B	• Sending agency contact logs, survey records.

	Of the____ contact records that were reviewed above, ____ contained evidence that the local organizational representative contacted the exchange student/host family on a monthly basis.		
5	We reviewed Program literature and operating procedures to determine that all exchange students are screened, including a personal interview, to determine that the program is suitable to his or her background, needs and experience. Of ____ student files we reviewed, _____ complied with these requirements, including a personal interview.	Standard 5 B	● Student application and supporting documentation, including references and/or interview notes
6	We reviewed program literature to determine that the Program provides information on costs the exchange student will likely incur while living in the host country.	Standard 4 E	● Program literature, Program details accompanying Student application or Orientation materials
7	We examined the exchange student files to determine that each participant demonstrates maturity, good character, and scholastic aptitude. Of the _____exchange student files examined, _____ contained suitable documentation and/or references supporting this requirement	Standard 5A	● Student application and supporting documentation, including references and/or interview notes
8	We read Program literature and operating procedures to determine that the Program provides exchange students with the following information prior to their departure from their home country: (1) a summary of all operating procedures and rules; 2) a detailed summary of travel arrangements; (3) information on intercultural learning, cultural adjustment, relevant school policies/procedures, and strategies on how to prevent, identify and report cases of suspected student abuse; and (4) an identification card which lists the exchange student's name, host family placement address and telephone number, and a telephone number which affords immediate contact with the Program and the Program's organizational representative in case of emergency. Such cards may be provided in advance of home country departure or immediately upon entry in the host country. We reviewed student files in the sample population to determine that this information was received either prior to departure from the home country or immediately upon arrival into the host country. Of the _____student files examined,____ contained documentation noting this information was disseminated.	Standard 5 D and 6 A4	For Point One: ● Record of student's receipt of operating procedure summary (Orientation attendance or dated mailing or emailing records) For Point Two: ● Record of flight itinerary being sent to student or confirmation that student had travel detailed travel arrangements prior to departure For Point Three: 1. Sample copy of the material disseminated on sexual abuse 2. Record of distribution of this material to students (for example, orientation attendance sheet) For Point Four: 1. Sample copy of identification card 2. Record of distribution of this material to students
9	We read Agency literature and operating procedures to determine that the Program must advise the exchange student, in writing, whether the host family placement is permanent or temporary.	Standard 6 A4	1. Records of information sent to students by the agency (Student profile)

	We reviewed the files to determine that the necessary information was communicated to the student and the host family. Of ___ files reviewed, ____ were in compliance.		2. Agency literature on pre-exchange communication amongst participants
10	We read Agency literature and operating procedures to determine that exchange students were provided information on health and accident insurance. The Agency shall require each exchange student to have insurance that covers the exchange student for sickness or accident during the period of time that an exchange student participates in the program. We obtained the insurance policy submitted by the students in the sample population. Of ____ policies, ____ offered the required coverage.	Standard 8 A and B	1. Records of information sent to students and/or program information provided to students on insurance 2. Student Insurance Policies
11	We have reviewed the most recent financial audit (or review) and determined that the Agency is capable of discharging its financial responsibilities to all participants. *We have also reviewed with management the current financial position of the Agency and have been advised that their current financial status has not changed substantially from what is reflected in the financial statements as of **[*INSERT DATE HERE]**.*	Standard 3 A	1. Most recent completed financial FY-2025 audit or review. If an Agency's fiscal year ends in the 4th quarter, then the FY-2024 audit or review would meet this requirement. 2. Most recent income statement and balance sheet
12	On a test basis, we have read Agency literature, including the Agency website and sample copies of promotional brochures, fliers, newspaper and magazine advertisements, radio and television commercial scripts, posters and other promotional materials. Additionally, we have read sample copies of materials provided to prospective students and their natural families regarding program costs, including a description of available scholarship and financial aid programs. Based on the review we have determined that the Agency's materials professionally, ethically, and accurately reflect the program's purpose, activities, and sponsorship. We have also determined that program is promoted without compromising the privacy, safety or security of participants.	Standard 4 A, B and C	1. Program materials, marketing materials 2. Agency website
13	Agency literature and website does not include personal student data or contact information (i.e., address, phone or email addresses). If Agency websites include personal student data, it is password protected with a unique username and password.	Standard 4 C and Standard 7 K	1. Program materials, marketing materials 2. Program website 3. Program database if applicable
14	The Agency fully discloses all fees, host family reimbursements and other required or optional costs to prospective students and their natural families before enrollment.	Standard 4 E	● Program materials
15	The Program does not promote programs as providing opportunities for school athletic participation, high school graduation, driver's education instruction, household domestic service, child care, employment, or other activities that might compromise the student.	Standard 4 F	● Program materials, marketing materials

16	Based on inquiry and discussion with Agency personnel and review of program evaluation procedures we have determined that post-exchange evaluation opportunities are provided to students. We confirmed that evaluation opportunities were provided in the most recent completed program year.	Standard 7 H	1. Evaluation records 2. Documentation of evaluation process
17	Based on inquiry and discussion with Agency personnel and review of the electronic or online database (if applicable) we have determined that database entries are properly recorded and password protected. Additionally, a sufficient back-up system is in place. ***(Auditor note: auditors must indicate whether a database is utilized for this program.)***	Standard 7 K	1. Database records 2. Documentation of back-up procedures
18	The Agency must provide students with detailed printed information regarding the terms and limits of insurance coverage and procedures for filing a claim. We read Agency literature and operating procedures to determine that program participants are provided with this information.	Standard 8 B	1. Records of information sent to students and/or program information provided to students on insurance 2. Student Insurance Policies
19	Based on inquiry and discussion with Program personnel and/or review of annual insurance contracts we have determined that compensated Program officials and employees have not received compensation from the sale of insurance to its participants.	Standard 8 C	● Insurance contracts and/or agreements
20	We reviewed Program literature and operating procedures to determine that the Program has adequate plans and procedures in place for dealing with emergency situations that may arise during the program.	Standard 7 I	1. Program operating and training procedures 2. Student orientation materials

No exceptions were noted as a result of applying this procedure.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. 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 use of the management of the Agency and the Council on Standards for International Educational Travel 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 purposes.

Certified Public Accountant/s (Printed) _____	License/Certificate # _____
Certified Public Accountant/s (Signature) _____	Date: _____

Additional guidance provided by the CSIET Board of Directors

Sampling and Outbound Program Reports – The number of files of participants examined by CSIET varies widely. Based on review of all audits, it appears that an average of 10% sampling (with a cap of 125 files) is a reasonable and appropriate sample. For very small programs, this can make the sample so limited as to have no validity. In those cases, CSIET may wish to increase the sample size to a minimum level of 20 files (or all participants if fewer than 20) which should provide statistically valid results. Further, CSIET has found it useful to review slightly higher numbers of files. This might only be necessary where a pattern of problems exists and it is necessary to "pull additional files" to validate a particular finding.

Deficiency Statements - CSIET tests on a wide variety of matters and reports compliance as a percentage of 100 percent. To achieve uniformity, for every deficiency reported:

1. CSIET will state the nature of the deficiency. For example, sometimes we discover deficiencies because the paperwork that the program was using did not meet the required standard while in other cases, there was no audit trail as information required did not exist in the tested file. Some explanation by the program of any deficiency finding is imperative for further evaluation of the results of the audit.
2. The program should respond to the deficiency stated by CSIET. Very often, such a response is done in a management letter from the program and/or in a separate letter from the program in response to CSIET's stated deficiency. In this case, CSIET is requesting that programs respond by explaining what happened and how it will be fixed.

Financials - Item #15 of the CSIET audit template includes guidance stating that the "most recent completed financial audit or review" should be reviewed. If a program's fiscal year ends in the fourth quarter and therefore the current financial year audit is not yet complete at the time of the Agreed-Upon Procedure audit, then the previous fiscal year audit or review would meet this requirement. Auditors should specifically state which financial report they reviewed (i.e., FY 2027 Audit ending October 31, 2027).

CSIET Item # 18 – Many programs have enrollment databases containing sensitive student information. CSIET will test, in situations where such a database exists, that it is appropriately protected from public access via password and/or similar security measure.