



## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Tibetan Children's Education Foundation

We have performed the procedures enumerated below on the accounting information of Tibetan Children's Education Foundation during the period from January 1, 2024 through June 30, 2025. Tibetan Children's Education Foundation's management is responsible for the accounting information.

Tibetan Children's Education Foundation has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of to provide assurance to the board of directors and management that expenditures are supported by underlying documents, supporting documentation matched amounts recorded in the accounting software, and expenditures were properly classified to appropriate expense accounts. 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.

The procedures and associated findings are as follows:

### **Procedures**

1. We will randomly select 50 transactions from the accounting records from January 1, 2024 through June 30, 2025 and review those transactions for the following:
  - a. Supporting documentation was maintained/provided for each transaction
  - b. The amount(s) on the supporting documentation matched the amounts recorded in the accounting system
  - c. Expenditures were properly classified to appropriate expense accounts

### **Findings**

We examined 50 transactions (randomly selected) for the above period and found all transactions had supporting documentation, the amounts on the supporting documentation matched the amounts recorded in the accounting system, and that each expenditure was properly classified to the appropriate expense account.

We were engaged by Tibetan Children's Education Foundation to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. 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 Tibetan Children's Education Foundation 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 Tibetan Children's Education Foundation and is not intended to be and should not be used by anyone other than those specified parties

*Bountiful Peak Advisors*

Bountiful, Utah  
November 18, 2025