AT-C Section 9215A

Agreed-Upon Procedures Engagements: Attestation Interpretations of Section 215

[1.] Third-Party Due Diligence Services Related to Asset-Backed Securitizations: SEC Release No. 34-72936

[.01-.19] [Superseded by SOP 17-1, Performing Agreed-Upon Procedures Related to Rated Exchange Act Asset-Backed Securities Third-Party Due Diligence Services as Defined by SEC Release No. 34-72936 (AICPA, Professional Standards, AUD sec. 60), effective for agreed-upon procedures attestation engagements that include covered services accepted subsequent to December 31, 2017.]