

# Barbara M. Holmes, CPA, CFP™, MS, LLC

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## **Independent Accountant's Report On Applying Agreed-Upon Procedures**

Adam Sulkowski  
Associate Professor of Business Law  
and Sustainable Development  
Charlton College of Business  
UMass Dartmouth  
285 Old Westport Rd.  
North Dartmouth, MA

I have performed the procedures enumerated below, which were agreed to by the Net Impact Chapter of UMass Dartmouth to receive independent verification of sources of data in the 2012 UMass Dartmouth Sustainability Report. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which the report was requested or for any other purpose.

I confirmed with University personnel that they provided information to students who then used that information in the 2012 UMass Dartmouth Sustainability Report. The three aspects of the report consist of economic, societal and environmental impacts.

This report is intended only for use in the 2012 UMass Dartmouth Sustainability Report and should not be used for any other purpose.

*Barbara M. Holmes CPA CFP MS LLC*

Barbara M. Holmes CPA, CFP, MS, LLC  
December 10, 2012