



Guidance You
Can Count On.

CPAs & ADVISORS

804 Wayne Avenue
Chambersburg, PA 17201
(717) 263-3910

December 8, 2020

Springfield Township, York County
9211 South Susquehanna Trail
Seven Valleys, Pennsylvania 17360

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Springfield Township, York County.

We will apply the agreed-upon procedures listed in the attached appendix that were specified and agreed to by Springfield Township, York County (the Township); Springfield Township, York County, Sewer Authority (the Authority); and Delaware Valley Regional Finance Authority (DelVal) (the specified parties) on the General Fund account balances for cash, cash equivalents, and investments reported on the Township's Form DCED-CLGS-30 for the year ended December 31, 2020 as detailed in Appendix A. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the Township, the Authority, and DelVal and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached appendix either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached appendix do not constitute an examination or review, we will not express an opinion or conclusion on the General Fund account balances for cash, cash equivalents, and investments reported on the Township's Form DCED-CLGS-30. In addition, we have no obligation to perform any procedures beyond those listed in the attached appendix.

We plan to begin our procedures in February and, unless unforeseeable problems are encountered, the engagement should be completed by May 15, 2021.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Board of Supervisors of the Township, the Board of the Authority, and DelVal. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the Township, the Authority, and DelVal, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

mailed 12/31/2020

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the General Fund account balances for cash, cash equivalents, and investments reported on the Township's Form DCED-CLGS-30 that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the General Fund account balances for cash, cash equivalents, and investments reported on the Township's Form DCED-CLGS-30, we will disclose those matters in our report.

You are responsible for the General Fund account balances for cash, cash equivalents, and investments reported on the Township's Form DCED-CLGS-30 and that it is in accordance with the Authority's Section 4, "Content of Annual Financial Information", of the December 21, 2011 "Township Continuing Disclosure Agreement", and Section 3 of the "Guarantee Agreement", also dated December 21, 2011; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the General Fund account balances for cash, cash equivalents, and investments reported on the Township's Form DCED-CLGS-30. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the General Fund account balances for cash, cash equivalents, and investments reported on the Township's Form DCED-CLGS-30 in accordance with the Authority's Section 4, "Content of Annual Financial Information", of the December 21, 2011 "Township Continuing Disclosure Agreement", and Section 3 of the "Guarantee Agreement", also dated December 21, 2011.

Craig E. Witmer, CPA, CGFM, Member of the Firm, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be \$ 900. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Springfield Township, York County
Page 3 of 3
December 8, 2020

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Very truly yours,

SMITH ELLIOTT KEARNS & COMPANY, LLC



Craig E. Witmer, CPA, CGFM
Member of the Firm

RESPONSE:

This letter correctly sets forth the understanding of Springfield Township, York County.

By: Gammy R. Wolfe

Title: Chairman

Date: 12/29/2020

Appendix A

Agreed-Upon Procedures

We will perform the following procedures:

1. Confirm as of December 31, 2020 each General Fund (unrestricted) account balance for cash, cash equivalents, and investments reported on the Township's Balance Sheet (Pennsylvania Form DCED-CLGS-30).
2. Agree the confirmed December 31, 2020 bank balances to the individual account reconciliations prepared by the Township.
3. Agree any reconciling items (i.e. deposits in transit, outstanding checks, etc.) listed on the December 31, 2020 account reconciliations to subsequent bank statements and/or other supporting documentation.
4. Agree the reconciled account balances prepared by the Township to the December 31, 2020 Pennsylvania Form DCED-CLGS-30 of the Township.