

Agreed-Upon
Procedures

December 31,
2020

Springfield Township,
York County, Pennsylvania

CONTENTS

	PAGE
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES	1 - 3



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of the Authority
Springfield Township, York County, Sewer Authority
Seven Valleys, Pennsylvania

To the Board of Supervisors
Springfield Township, York County
Seven Valleys, Pennsylvania

To the Delaware Valley Regional Finance Authority
Flourtown, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Board of the Authority for Springfield Township, York County, Sewer Authority (the Authority); the Board of Supervisors of Springfield Township, York County (the Township); and the Delaware Valley Regional Finance Authority (DeVal) (the specified parties) to assist the Authority and the Township in complying with 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, regarding the reporting of the cash, cash equivalents, and investment balances as of December 31, 2020. The Township's management is responsible for the Township's cash, cash equivalents, and investment balances as of December 31, 2020. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Procedure

We prepared confirmations as of December 31, 2020 to confirm each General Fund (unrestricted) account balance for cash, cash equivalents, and investments reported on the Township's Balance Sheet (Pennsylvania Form DCED-CLGS-30).

Findings

A signed confirmation response from the bank, dated February 9, 2021, provided bank balances for all accounts included as "Total Assets and Other Debits" for the General Fund on Page 2 (Balance Sheet - December 31, 2020) of the Township's 2020 Municipal Annual Audit and Financial Report (Pennsylvania Form DCED-CLGS-30).

No additional accounts were confirmed.

To the Board of the Authority
Springfield Township, York County, Sewer Authority

2. Procedure

We agreed the confirmed December 31, 2020 bank balances to the individual account reconciliations prepared by the Township.

Findings

For the three bank accounts which make up the General Fund cash, cash equivalents, and investments, the balances confirmed by the bank at December 31, 2020 agreed to the account reconciliations prepared by the Township in all cases.

3. Procedure

We agreed any reconciling items listed on the December 31, 2020 account reconciliations to subsequent bank statements and/or other supporting documentation to determine the validity and accuracy of all reconciling items.

Findings

There were no deposits in transit at December 31, 2020.

All outstanding checks listed on December 31, 2020 bank reconciliations prepared by the Township cleared the bank (were cashed) during January, February, and March 2021 for the amount listed on the December 31, 2020 bank reconciliation.

4. Procedure

We agreed the reconciled account balances prepared by the Township to the December 31, 2020 Pennsylvania Form DCED-CLGS-30 of Springfield Township.

Findings

The reconciled bank account balances agreed in total to the General Fund, cash, cash equivalents, and investments total on page 2 of the Township's December 31, 2020 Pennsylvania form DCED-CLGS-30.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's cash, cash equivalents, and investment balances as of December 31, 2020. 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.

To the Board of the Authority
Springfield Township, York County, Sewer Authority

This report is intended solely for the information and use of the Board of the Authority for Springfield Township, York County, Sewer Authority; the Board of Supervisors of Springfield Township, York County; and the Delaware Valley Regional Finance Authority, and is not intended to be and should not be used by anyone other than these specified parties.

Smith & Scott Reams Company, LLC

Chambersburg, Pennsylvania
May 10, 2021