

## ***Priscilla L. Norris, CPA***

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May 5, 2020

To the Board of Commissioners  
Of the County of Ashe  
Jefferson, North Carolina

We are pleased to confirm our understanding of the services we are to provide the County of Ashe.

We will examine the employee census data and related underlying payroll records of the County of Ashe for the year ended December 31, 2019. The objectives of our examination are to (1) obtain reasonable assurance about whether the employee census data provided to the Local Government Employees' Retirement System is complete and accurate based on the criteria set by the Retirement System's Handbook revised January 2019, and (2) to express an opinion as to whether the employee census data is complete and accurate, in all material respects, in accordance with criteria set by the Retirement System's Handbook.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Board of Commissioners of the County of Ashe. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

You understand that the report is intended solely for the information and use of the management of the County of Ashe, the North Carolina Department of State Treasurer, and the North Carolina Office of the State Auditor, and is not intended to be and should not be used by anyone other than those specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether the employee census data is complete and accurate, based on criteria set by the Retirement System's Handbook revised January 2019. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the employee census data reported to the Department of State Treasurer's Retirement Systems Division for the calendar year 2019 based on the criteria set by the Retirement System's Handbook. The Office of North Carolina State Auditor is responsible for selecting the criteria and determining that such criteria are appropriate for their purposes. You are responsible for, and agree to provide us with, a written assertion about whether the employee census data is reported in accordance with the Retirement System's Handbook. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

The engagement documentation for this engagement is the property of Priscilla L. Norris, CPA and constitutes confidential information. However, we may be requested to make certain engagement documentation available to the North Carolina Department of the State Treasurer, or the North Carolina Office of the State Auditor, pursuant to authority given to them by law or regulation. If requested, access to such engagement documentation will be provided under the supervision of Priscilla L. Norris, CPA personnel. Furthermore, upon request, we may provide copies of selected engagement documentation to the NC Department of the State Treasurer, or the NC Office of the State Auditor. These agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Priscilla L. Norris is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our examination on approximately May 18, 2020. We estimate that our fees for these services will be \$2,400. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. 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 invoice for these fees will be rendered at the end of the engagement and payable upon presentation.

We appreciate the opportunity to be of service to 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.

Sincerely,



Priscilla L. Norris, CPA

RESPONSE:

This letter correctly sets forth the understanding of the County of Ashe

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_