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**TREDYFFRIN TOWNSHIP  
SECTION 457 DEFERRED COMPENSATION PLAN  
*CHESTER COUNTY, PENNSYLVANIA***

**AGREED-UPON PROCEDURES REPORT**

**DECEMBER 31, 2024**

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## INDEPENDENT ACCOUNTANT'S REPORT

May 5, 2025

To the Board of Supervisors  
Tredyffrin Township  
Berwyn, Pennsylvania

We have performed the procedures enumerated below on the accounting records of Tredyffrin Township's Section 457 Deferred Compensation Plan ("the Plan") for the year ended December 31, 2024. Tredyffrin Township's management is responsible for the accounting records of the Plan for the year ended December 31, 2024.

Tredyffrin Township has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining that employee payroll deductions for the Plan were properly remitted to the custodian on the Plan. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and the associated findings are as follows:

1. **Procedure**

We will haphazardly select four pay periods and a haphazard sample of twenty employees and verify that payroll deductions for the Plan agree to the documentation in the employees' files.

**Results**

The results of our testing showed that the employee payroll deductions per the bi-monthly payroll registers dated February 23, 2024, May 31, 2024, July 12, 2024, and October 18, 2024 agreed to employee elections in the employee files for all twenty of the employees selected.

To the Board of Supervisors  
Tredyffrin Township

2. **Procedure**

We will trace the monthly deductions for twelve haphazardly selected pay periods per the payroll registers to the ACH payments to Ameritas to determine that the employee withholding amounts had been remitted.

**Results**

All payments to Ameritas were made by ACH payments. The ACH payments were agreed to the bank statement and supporting documentation approving the ACH payments. We agreed the employee withholding amounts to the total deduction per the payroll register for all twelve of the selected pay periods.

We were engaged by Tredyffrin Township to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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 accounting records of the Plan for the year ended December 31, 2024. 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.

We are required to be independent of Tredyffrin Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Supervisors and management of Tredyffrin Township, and is not intended to be and should not be used by anyone other than these specified parties.

*Barbacane, Thornton & Company LLP*  
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