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

**AGREED-UPON PROCEDURES REPORT**

**DECEMBER 31, 2017**

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INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

April 25, 2018

To the Board of Supervisors  
Tredyffrin Township  
Berwyn, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by Tredyffrin Township's management, on the accounting records of Tredyffrin Township's Section 457 Deferred Compensation Plan ("the Plan") for the year ended December 31, 2017. Tredyffrin Township's management is responsible for the Plan's accounting records. The sufficiency of these procedures is solely the responsibility of Tredyffrin Township's management. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are as follows:

1. **Procedure**

We selected four pay periods and a sample of twenty employees and verified that payroll deductions for the Plan agreed to the documentation in the employees' files.

**Results**

The results of our testing showed that the employee payroll deductions per the bi-weekly payroll registers dated March 15, 2017, May 31, 2017, October 13, 2017, and December 15, 2017 agreed to employee elections in the employee files for eighteen of the twenty employees selected. Management was unable to provide supporting documentation for two employees' deduction percentages.

2. **Procedure**

We traced the monthly deductions for twelve pay periods per the payroll registers to the checks written to Vanguard/KT to determine that the employee withholding amounts had been remitted.

**Results**

All monthly checks written to Vanguard/KT for the employee withholding amounts agreed to the total deduction per the payroll register.

To the Board of Supervisors  
Tredyffrin Township

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 accounting records of the Plan. 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.

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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