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May 17, 2021

Selectboard
Town of East Montpelier, Vermont
P.O. Box 157
East Montpelier, VT 05651

We are pleased to confirm our understanding of the services we are to provide for the State of Vermont State Treasurer's Office on behalf of the Vermont Municipal Employees' Retirement System (Retirement System) and the Town of East Montpelier, Vermont. This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

We agree to apply procedures to the significant elements of census data transmitted quarterly by the Town of East Montpelier, Vermont to the Retirement System for the period July 1, 2019 to June 30, 2020 sufficient to express an opinion on the Town of East Montpelier, Vermont's assertions that the data is complete and accurate. The Town of East Montpelier, Vermont's management is responsible for the submission of complete and accurate census data. These procedures will be applied for the purpose of reporting our findings in regards to the results of the procedures performed and our report will include a statement that the examination provides a reasonable basis for our opinion.

Our engagement will be conducted in accordance with attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants, and, accordingly, include procedures that are considered necessary in the circumstances. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report or we will not issue a report as a result of this engagement.

Our responsibility is limited to the period covered by our procedures and does not extend to matters that might arise during any later periods for which we are not engaged. At the conclusion of our engagement, we will present a written report listing our opinion on the assertions and our related findings. This report will be intended for use by and restricted to the use of the Vermont State Treasurer's Office, the Retirement System and the Town of East Montpelier, Vermont and our report will contain such restricted-use language.

The Town of East Montpelier, Vermont's management is responsible for maintaining a sound system of internal control for the collection and reporting of census data. These controls are the best means of preventing or detecting errors or fraud. Management is also responsible for selecting and determining the suitability and appropriateness of the criteria upon which the census data will be evaluated. The Town of East Montpelier, Vermont's management is responsible for making all financial records and related information available to us. We understand that you will provide us with the basic information required for our procedures and that you are responsible for the accuracy and completeness of the information.

Fred Duplessis, CPA is the engagement partner for the services specified in this letter. His responsibility includes supervising the services performed as part of this engagement and authorizing another qualified firm representative to sign the agreed-upon procedures report.

Fees related to this engagement will be paid by the State of Vermont, State Treasurer's Office. The State requires us to supply to the State all records, workpapers and reports associated with the engagement upon request.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described in this letter, please sign a copy of this letter and return it to us. If the need for additional procedures arises, 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 you acknowledge in writing your responsibility for the sufficiency of procedures.

Respectfully submitted,


SULLIVAN, POWERS & CO.
Certified Public Accountants

We understand that the purpose of this is to clarify the services to be performed by you. We hereby confirm to you that we agree to the contents of this letter.

On behalf of the East Montpelier Selectboard:

Seth Gardner, East Montpelier Selectboard Chair

Dated: _____