

DONNA H. WINBORNE CPA, P.C.
CERTIFIED PUBLIC ACCOUNTANT

May 4, 2021

To the Members of the Board
Edenton-Chowan Board of Education
800 N Oakum Street
Edenton, NC 27932

Ladies and Gentlemen:

I am pleased to confirm our understanding of the services I am to provide for the Edenton-Chowan Board of Education.

We will examine the census data and related underlying payroll records of Edenton-Chowan Board of Education as of December 31, 2020.

The objective of my examination is to express an opinion as to whether your employee census data reported to the Department of State Treasurer's Retirement Systems Division presents complete and accurate employee census data, in all material respects, in conformity with the criteria set forth by the Retirement System's Handbook, revised January 2019.

My 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 my opinion. I will issue a written report upon completion of my examination. My report will be addressed to the Edenton-Chowan Board of Education. I cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for me to modify my opinion. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the examination or are unable to form or have not formed an opinion, I 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.

Because the subject matter is measured against criteria that are only appropriate for or available to certain parties, my report is intended solely for the information and use of the Edenton-Chowan Board of Education, the North Carolina Department of State Treasurer, and the North Carolina Office of the State Auditor. It is not intended to be and should not be used by anyone other than these specified parties.

I will plan and perform the examination to obtain reasonable assurance about whether employee census data and related underlying payroll records are in accordance with criteria set forth by the Retirement System's Handbook revised January 2019. My 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. However, I will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to my attention unless clearly trivial.

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

You are responsible for the presentation of the employee census data and related underlying payroll records in accordance with criteria set forth by the Retirement System's Handbook revised January 2019; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide me with, a written assertion about whether the employee census data and underlying payroll records are complete and accurate based on the criteria set by the Retirement System's Handbook revised January 2019. Failure to provide such an assertion will result in my withdrawal from the engagement. You are also responsible for providing me 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 I may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom I determine it necessary to obtain evidence.

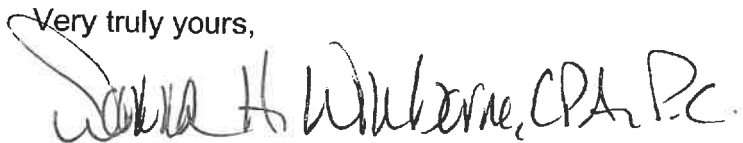
At the conclusion of the engagement, you agree to provide me with certain written representations in the form of a representation letter.

Donna H. Winborne is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

I estimate that my fees for these services will be \$3,700. 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, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. My invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 14 days or more overdue and will not be resumed until your account is paid in full. If I elect to terminate our services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket expenditures through the date of termination.

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,

A handwritten signature in black ink that reads "Donna H. Winborne, CPA, P.C." The signature is written in a cursive, flowing style.

Donna H. Winborne, CPA, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Edenton-Chowan Board of Education.

Governance Signature: _____



Date: _____

Management Signature: _____



Date: _____