

**INDEPENDENT AUDITOR'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Members of the Board of Supervisors  
County of King William, Virginia  
King William, Virginia

Auditor of Public Accounts  
Commonwealth of Virginia

We have performed the procedures enumerated below, which were agreed to by the Auditor of Public Accounts and the County of King William, Virginia, solely to assist you in evaluating management's assertion about whether the accompanying Comparative Report Transmittal Forms comply with the requirements of the *Uniform Financial Reporting Manual* for the year ended June 30, 2017. The County of King William, Virginia is responsible for the Comparative Report Transmittal Forms. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified parties to the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- A. We reviewed the requirements for the completion of the forms as set forth in the *Uniform Financial Reporting Manual* (the "Manual") and identified differences between the County's accounting policies and the requirements of the *Manual*. We found that the forms comply with the requirements of the *Manual*.
- B. We reconciled the information contained on Form 50 to the County's Comprehensive Annual Financial Report and reviewed reconciling items for compliance with the requirements of the *Manual*. We found no exceptions as a result of this comparison.
- C. We reviewed comments made by the Auditor of Public Accounts during the desk review of the County's forms submitted in the prior year, and tested the current year forms for incorporation of these comments. We found that all prior year comments were properly resolved.
- D. We reviewed the Verify Report and found that it did not have any errors. We also reviewed the Edit Report and found that all errors had been properly resolved or explained to the Auditor of Public Accounts.
- E. We compared the current and prior year forms and investigated significant differences or changes. We found that none of the differences or changes resulted from improper classifications or omissions from the forms.
- F. We obtained the joint activity forms (Forms 110) prepared by other local governments, authorities, and auditors. We compared the Forms 110 with amounts entered into transmittals and noted no exceptions.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. 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 use of the Auditor of Public Accounts and the County of King William, Virginia, and is not intended to be, and should not be, used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
November 30, 2017