



Independent Accountants' Report

Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

We have examined management of Appomattox River Water Authority's assertion that the census data reported to the Virginia Retirement System by Appomattox River Water Authority during the year ended June 30, 2020, were complete and accurate based on the criteria set forth by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated in §51.1-136 of the Code of Virginia. Appomattox River Water Authority's management is responsible for its assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion that the census data reported to the Virginia Retirement System by the Appomattox River Water Authority during the year ended June 30, 2020, were complete and accurate based on the criteria set forth by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated in §51.1-136 of the Code of Virginia, is fairly stated, in all material respects.

This report is intended solely for the information and use of Appomattox River Water Authority and the Auditor of Public Accounts of the Commonwealth of Virginia and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
October 30, 2020

cc: Local Governing Body

Appendix A

We identified one control environment during this review for which Appomattox River Water Authority was responsible.

The following table reflects the population size and sample size for each procedure performed over the control environment for which Appomattox River Water Authority was responsible:

Required Audit Procedure	Population Size	Sample Size*	Risks and Other Considerations Used to Determine Sample Size
Review of Census Data Elements	33	5	Very small population. Prior history, staff knowledge of VRS requirements, etc. was factored into determining sample size.
Review of Eligibility of Newly Enrolled Members Reported to the VRS	4	1	Very small population. Prior history, staff knowledge of VRS requirements, etc. was factored into determining sample size.
Review of Monthly <i>myVRS</i> Navigator Contribution Reconciliations	12	3	Very small population. Prior history, staff knowledge of VRS requirements, etc. was factored into determining sample size.
Review of <i>myVRS</i> Navigator System Access	3	3	Tested full population.

* Sample sizes are based on a 5% tolerable rate and approximately a 75% confidence level for populations over 250. Sample sizes for populations under 250 are based on a percentage of the population which is not less than 10%.