Lowdermilk Church & Co., L.L.P.
Certified Public Accountants

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Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Mayor and Town Council of the
Town of Fletcher

We have performed the procedures enumerated below on verification of payments made to the Fletcher Fire and Rescue Department, Inc. and the Mills River Fire and Rescue, Inc. in accordance with contracted guidelines with both fire departments for the Town of Fletcher for the year ended June 30, 2023. Town of Fletcher's management is responsible for the Town's accounting records related to the verification of payments made to the Fletcher Fire and Rescue Department, Inc. and the Mills River Fire and Rescue, Inc. in accordance with contracted guidelines with both fire departments.

Town of Fletcher has agreed to and acknowledged that the procedures are appropriate to meet the intended purpose of verification of payments made to the Fletcher Fire and Rescue Department, Inc. and the Mills River Fire and Rescue, Inc. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

We compared the collections received for the year ended June 30, 2023, adjusted for collections outside of the Fletcher Fire District and for refunds, if any, paid due to Henderson County billing errors, to the payments made by the Town of Fletcher Fire and Rescue Department, Inc. and Mills River Fire and Rescue, Inc.

The amount owed Fletcher Fire and Rescue Department, Inc., for the year ended June 30, 2023, was $1,515,336. Of this amount, the Town has paid $1,505,975. Based on this comparison, there is $9,361 additional amount due Fletcher Fire and Rescue Department, Inc.

The amount owed Mills River Fire and Rescue, Inc., for the year ended June 30, 2023, was $128,185. Of this amount, the Town has paid $107,959. Based on this comparison, there is $20,226 additional amount due Mills River Fire and Rescue, Inc.

We were engaged by the Town of Fletcher to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records related to the verification of payments made to the Fletcher Fire and Rescue Department, Inc. and the Mills River Fire and Rescue, Inc. 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.

We are required to be independent of the Town of Fletcher and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Mayor and Town Council of the Town of Fletcher and is not intended to be and should not be used by anyone other than those specified parties.

Lowdermilk Church & Co., L.L.P.

February 20, 2024