

Independent Accountants' Report on Applying Agreed-Upon Procedures

To the County Board Chair and Members of
The Kane County Board

We have performed the procedures enumerated below related to the elected official transition of the County Treasurer as of January 3, 2021. Kane County's management is responsible for the elected official transition of the County Treasurer as of January 3, 2021.

Kane County has agreed to and acknowledge that the procedures performed are appropriate to meet the intended purpose of the engagement of meeting statutory requirements related to elected official transitions. 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.

- Procedure: Obtain a population of capital assets held by the office, select the lesser of a sample of 25 assets or 25% of the asset count listed, and observe existence of sampled assets in County offices.

Finding: We obtained the population of capital assets held by the office, noting a total population of 3. We sampled 1 asset from the population and observed the asset's existence. No exceptions noted.

- Procedure: Confirm the office performs a reconciliation of receipts collected at the end of the day of the elected official's final day in office, and agree to the daily deposit.

Finding: We confirmed that the office performs a daily reconciliation of receipts. BT reviewed the reconciliation completed on January 3, 2021 and agreed to the daily deposit. No exceptions noted.

- Procedure: Confirm bank balance(s) and confirm reconciliations are completed through transition date for all accounts held by the office.

Finding: We noted that the office maintains 19 bank accounts and confirmed that bank reconciliations were completed through January 31, 2021, the transition month, for each account. No exceptions noted.

- Procedure : Obtain bank statements as of transition date and select the lesser of a sample of 25 items or 25% of the disbursements in the month of transition. Vouch or trace sampled disbursements to supporting documentation.

Finding: We obtained bank statements as of January 31, 2021 for the accounts held by the office, noting a population of 643 disbursements. We sampled 25 disbursements from the population and traced to supporting documentation. No exceptions noted.

- Procedures: Obtain bank statements as of transition date and select the lesser of a sample of 25 items or 25% of the receipts in the month of transition. Vouch or trace sampled receipts to supporting documentation.

Finding: We obtained the bank statements as of January 31, 2021 for the accounts held by the office, noting a population of 245 receipts. We sampled 25 receipts from the population and traced to supporting documentation. No exceptions noted.

- Procedures: Inquire if there are any outstanding liabilities, such as invoices held by the office or purchase commitments not yet completed as of the elected official's final day.

Finding: Per inquiry of office personnel, we noted no outstanding liabilities as of January 3, 2021.

We were engaged by Kane County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 elected official transition of the County Treasurer. 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 Kane County and to meet our other 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 Kane County and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
September 8, 2021