

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 Executive Director of Human Resources as of May 14, 2021. Kane County's management is responsible for the elected official transition of the Executive Director of Human Resources as of May 14, 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 noted the office does not possess or use any capital assets and, as a result, no capital assets were observed.

- 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 noted the office does not collect cash receipts and, as a result, no reconciliations are performed.

- 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 does not hold any bank accounts. Therefore, no bank balances to confirm or reconciliations.

- 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 noted that the office does not hold any bank accounts. Therefore, no population of transactions from which to sample.

- Procedure: 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 noted that the office does not hold any bank accounts. Therefore, no population of transactions from which to sample.

- Procedure: 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 May 14, 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 Executive Director of Human Resources. 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
February 25, 2022