

Independent Accountants' Report on Applying Agreed-Upon Procedures

County Board Chair and Members of the Kane County Board

We have performed the procedures enumerated below, which were agreed to by Kane County related to the elected official transition of the State's Attorney as of November 30, 2020. Kane County's management is responsible for the elected official transition of the State's Attorney as of November 30, 2020. The sufficiency of these procedures is solely the responsibility of Kane County. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 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 17. We sampled 5 assets from the population and observed each 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 noted the office does not collect cash receipts and, as a result, no reconciliations are performed. Therefore, there were no reconciliations to agree to daily deposits.

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

Finding: We noted the office maintains one bank account and confirmed that a bank reconciliation was completed through November 30, 2020 for this account.

- 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 the bank statement as of November 30, 2020 for the account held by the office, noting a population of 5 disbursements. We sampled 2 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 statement as of November 30, 2020 for the account held by the office, noting no cash receipts recorded in the month of November. Therefore, no receipts were sampled.

- 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 November 30, 2020.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the elected official transition of the State's Attorney as of November 30, 2020. 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.

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 those specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
May 26, 2021