

## **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 Executive Director of Public Health as of December 1, 2020. Kane County's management is responsible for the elected official transition of the Executive Director of Public Health as of December 1, 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 18. 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 that, while the office collects receipts, a daily reconciliation is not performed by the office as transactions are recorded and deposited into Treasurer's Office-held accounts.
- 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.
- 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 noted that the office does not hold any bank accounts. Therefore, no population of transactions from which to sample.

- 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 December 1, 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 Executive Director of Public Health as of December 1, 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