

Independent Accountants' Report

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

We have performed the procedures enumerated below on the department transition of the Executive Director of Finance as of July 3, 2023. Kane County's management is responsible for the department transition of the Executive Director of Finance as of July 3, 2023.

Kane County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement of meeting statutory requirements related to department 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.

The procedures and associated findings are as follows:

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

Finding: We noted the department does not hold any capital assets.

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

Finding: We noted the department 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 department.

Finding: We noted that the department does not hold any bank accounts. Therefore, no bank balances to confirm or reconciliations.

- Procedure: Obtain bank statements administered by the department 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 department does not hold any bank accounts. Therefore, no population of transactions from which to sample.

- Procedure: Obtain bank statements administered by the department 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 department 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 department or purchase commitments not yet completed as of the department official's final day.

Finding: Per inquiry of department personnel, we noted no outstanding liabilities as of July 3, 2023.

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 department transition of the Executive Director of Finance. 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 and the 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
July 31, 2025