

KING COUNTY, TEXAS

AGREED-UPON PROCEDURES REPORT

FOR THE PERIOD BEGINNING OCTOBER 1, 2020 AND ENDING DECEMBER 31, 2020

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Independent Accountant's Report

To the Commissioner's Court and
Management of King County, Texas

We have performed the procedures enumerated below, which were agreed to by management of King County, Texas, solely to assist you with respect to the accounting records of the County Tax Assessor-Collector's Office of King County, Texas. The procedures were performed for the period from October 1, 2020 to December 31, 2020. King County, Texas management is responsible for the County's accounting records. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Procedures and Findings

Procedure 1:

Verify that the County Tax Assessor-Collector has reconciled the December 31, 2020 bank statements, including the King County Tax Office Escrow Account, King County Tax Office Highway Account, and King County Tax Office Tax Account.

Findings:

The King County Tax Office Escrow Account bank statement balance as of 12-31-2020 was not reconciled to a check book. There was no activity in this account for the period 10-1-2020 to 12-31-2020.

The King County Tax Office Highway Account bank statement balance as of 12-31-2020 was reconciled to the check book.

The King County Tax Office Tax Account bank statement balance as of 12-31-2020 was reconciled to the check book.

Procedure 2:

Verify that the following items are handed over to the successor County Tax Assessor-Collector-

- Petty cash of \$300.00
- Rolls of Stamps on hand – Postage Machine
- TxDMV Cash Drawer
- All records for checking
- Blank Check Inventory
- Check Books (3)
- Keys to Courthouse, TAC's Office, Post Office Box, Petty Cash, Employee Cash, Key box with various keys

Findings:

A checklist was provided with initials of both Sadie and Amy next to each item transferred. Each item above was transferred to the successor Tax Assessor-Collector.

The 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 perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. 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 the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

January 8, 2021