

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 Treasurer'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 Treasurer has reconciled the December 31, 2020 bank statements, including the General Fund Checking, County/District Clerk Checking, Parks & Wildlife Checking, and Sheriff's Forfeiture Checking accounts.

Findings:

The Treasurer's Office General Fund bank statement balance as of 12-31-2020 was reconciled to the general ledger.

The District Clerk bank statement balance as of 12-31-2020 was reconciled to the District Clerk's electronic version of the check book.

The Parks & Wildlife bank statement balance as of 12-31-2020 was reconciled to the Parks & Wildlife electronic version of the check book.

The Sheriff's Forfeiture Seizure Acct 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.

Procedure 2:

Review all investment balances related to county records as of December 31, 2020, and ensure that amounts recorded in general ledger of the County reflect amounts reported by third parties.

Findings:

CD balances per the bank agreed to the 12-31-2020 general ledger balance.

Ending value per the FNC brokerage statement agreed to the 12-31-2020 general ledger balance.

Procedure 3:

Verify that the accounting system (EdocTec) is closed out and general ledger is balanced for the month ending December 31, 2020.

Findings:

Accounting system was closed out and the general ledger was in balance for the month ending December 31, 2020 per the Consolidated Financial Statements report.

Procedure 4:

Verify that the following items are handed over to the successor County Treasurer-

- Petty cash of \$150.00
- Employee Cash Box (for use of expenses paid by employees only and not paid by County)
- All records for checking, savings, and investments
- Blank Check Inventory
- Keys to Courthouse, EMS Building, Treasurer's Office, Post Office Box, Petty Cash, Employee Cash, Key box with various keys

Findings:

A transfer of records checklist was provided with initials of both Denise and Maggie next to each item transferred. Each item above was transferred to the successor County Treasurer.

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