

BRAZOS COUNTY EMERGENCY SERVICES DISTRICT NO. 3

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED SEPTEMBER 30, 2021



THOMPSON, DERRIG & CRAIG, P.C.
Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Brazos County Emergency Services District No. 3
Bryan, TX

We have performed the procedures described in Schedule A on the schedule of disbursements made with Brazos County tax funds of Brazos County Emergency Services District No. 3 (the District) for the year ended September 30, 2021. The District's management is responsible for the District's books and records and the schedule of disbursements.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of their required annual reporting to the Brazos County Commissioners' Court. Additionally, the Brazos County Commissioners' Court has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user and 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 described in Schedule A.

We were engaged by the District to perform this engagement to apply agreed-upon procedures 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 audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial statements of the District as of September 30, 2021. 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 the District 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 the information and use of Brazos County Emergency Services District No. 3 and the Brazos County Commissioners' Court and is not intended to be and should not be used by anyone other than these specified parties.

Thompson, Derrig & Craig, P.C.

THOMPSON, DERRIG & CRAIG, P.C.

April 23, 2022

Woody Thompson, CPA | Ronnie Craig, CPA | Dillard Leverkus, CPA
Lyn Kuciemba, CPA | James Larkin, CPA | AJ Taylor, CPA | R. Logan Kendrick, CPA, ABV

Schedule A

Agreed-Upon Procedures

1. *Vouch every disbursement made with Emergency Service District (ESD) tax funds recorded on the books and records of the ESD for the year ended September 30, 2021. Vouching consists of examining the invoice, statement or loan agreement supporting the disbursement as well as the canceled check.*

We vouched total disbursements using tax funds recorded on the books and records of the Brazos County Emergency Services District No. 3 (the District) to supporting documentation as summarized below:

Professional Fees and Contract Services	\$	9,488
Loan on Fire Truck		6,084
Office Supplies and Other		1,520
Operations		118
Organization Dues		550
Radios and Equipment		33,624
VFD No. 3 Budget Reimbursements		131,497
Insurance		2,629
		<u>\$ 185,510</u>

2. *Confirm all payments made by the District to the Brazos County Precinct 3 Volunteer Fire Department and compare the confirmation amount recorded in the books and records of the District.*

Disbursements made to Precinct 3 Volunteer Fire Department during the year ended September 30, 2021 and confirmed are summarized below:

Type	Date	Number	Debit
Check	10/23/2020	2714	\$ 8,236
Check	10/23/2020	2715	2,587
Check	12/17/2020	2718	4,859
Check	12/17/2020	2719	4,037
Check	01/20/2021	2720	8,038
Check	03/17/2021	2722	12,320
Check	03/17/2021	2723	8,138
Check	04/21/2021	2727	45,803
Check	06/21/2021	2730	11,587
Check	06/21/2021	2731	4,305
Check	07/26/2021	2735	9,364
Check	08/18/2021	2736	5,225
Check	09/20/2021	2738	6,998
Total VFD No. 3 Budget Reimbursement			<u>\$ 131,497</u>

3. *Confirm all tax payments received from the Brazos County tax office and compare the amounts listed to the books and records of the District.*

Total taxes received during the year ended September 30, 2021 were as follow:

Confirmed by Brazos County	
Tax Assessor Collector	\$ 322,008
Deposits in ESD bank account	<u>322,389</u>
Difference	<u>\$ 381</u>

4. *Verify that the ESD maintains a separate bank account, that the signers on the bank account are ESD board members and that monthly statements are received by someone other than the person responsible for recording the receipts and disbursement of the ESD. Verify that the bank statements are reconciled with the books of the ESD for each month of the fiscal year.*

We verified by inspection of bank statements that ESD No. 3 maintains a separate account for tax funds. Based on inquiry of the Treasurer, Rusty Lewis, authorized signers are the President, Treasurer and Assistant Treasurer, and all checks require two signatures. We were able to observe this as canceled checks were returned with the bank statement. Based on inquiry of the Treasurer, the bank statement is received by the Treasurer who reconciles the bank statement monthly. These reconciliations were provided to us, and we inspected the reconciliations for all twelve months. At each regular monthly board meeting, Rusty presents the board with the reconciliation, and bank statement for the previous month. All expenditures and checks for the current month are discussed and approved at board meetings.

5. *Report any discrepancies noted. A discrepancy is described as any disbursement not supported by appropriate supporting documentation, any disbursement that does not appear to be in accordance with the approved budget or any payment received by the District that is not recorded properly in a timely manner.*

None noted.