

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

**To the Honorable Mayor and Members
of City Council
City of Kennesaw, Georgia**

Ladies and Gentlemen:

We have performed the procedures enumerated below on the City of Kennesaw, Georgia's (the "City") information included in the Equitable Sharing Agreement and Certification Report relating to operations of the Treasury and Justice Funds accounted for by the Kennesaw Police Department (the "subject matter") as of and for the year ended September 30, 2020. The City's management is responsible for the subject matter.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with the subject matter. 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:

1. We obtained from personnel of the City the following items: 1) the Equitable Sharing Agreement and Certification Report (ESACR) for the year ended September 30, 2020; 2) the general ledger for the City for the fiscal year ending September 30, 2020; 3) the bank account statements containing disbursements of the Treasury and Justice Funds maintained by the Kennesaw Police Department for the year ended September 30, 2020; 4) all supporting invoices for all disbursements made from the bank accounts identified in item #3 above for the year ended September 30, 2020; 5) a listing of the types of expenditures permitted of the Treasury and Justice Funds, obtained from the "Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies" as prepared by the U.S. Department of Treasury, Executive Office for Asset Forfeiture; and 6) a listing of individuals authorized to approve invoices for Treasury and Justice Funds purchases. Using the items obtained above, we performed the following procedures for the fiscal year ended September 30, 2020:
 - a. We compared the amounts reported as revenues and expenditures in the ESACR for the fiscal year ended September 30, 2020 to the revenues and expenditures related to the Treasury and Justice Funds in the City's general ledger for the fiscal year ended September 30, 2020. See Attachment A for a detail of differences noted.
 - b. We inspected the date the ESACR was submitted to determine whether the ESACR was submitted within the required sixty (60) days of the City's fiscal year end of September 30, 2020. No exceptions were identified.

- c. We inspected the supporting invoices obtained from the City, for all disbursements identified in the bank statements obtained, to determine if the invoices had documented approval from one of the individuals included in the list of individuals authorized to approve invoices for Treasury Fund purchases and Justice Fund purchases obtained from the City. No exceptions were identified.
 - d. We inspected the supporting invoices obtained from the City and compared those expenditures to the list of permitted expenditures also obtained from the "Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies" as prepared by the Executive Office for Asset Forfeiture, U.S. Department of the Treasury. No exceptions were identified.
- 2. We attempted to obtain from the City a listing of all Treasury Funds and Justice Fund disbursements made to non-profit organizations and to individuals, noting no such disbursements were made during the fiscal year ended September 30, 2020. As the City's list did not contain any such disbursements, we did not obtain the required Federal approval letter.
- 3. We obtained from the City the following items: 1) a listing of all wire transfers initiated from the Treasury Funds and Justice Funds bank accounts to the City's operating account and 2) a schedule which summarizes the purpose for all disbursements associated with each of the wire transfers included in the listing. We performed the following procedures for the fiscal year ended September 30, 2020:
 - a. We compared each disbursement to the allowable expenditures listing obtained in Step #1 above. No exceptions were identified.
 - b. We agreed the listing of wire transfers to the schedule which summarizes the purpose for all disbursements associated with each of the wire transfers. No exceptions were identified.

We were engaged by the City 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 subject matter. 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 City 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 the City Council and management of the City of Kennesaw, Georgia, and is not intended to be and should not be used by anyone other than those specified parties.

Mauldin & Jenkins, LLC

Atlanta, Georgia
March 12, 2021

**CITY OF KENNESAW, GEORGIA
AGREED-UPON PROCEDURES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
ATTACHMENT A**

Disbursement Date	Description	Expenditure Amount	Explanation
12/3/2020	BJJ training	\$ 705.00	These expenditures were accrued and recorded in the City's general ledger for the fiscal year ending September 30, 2020 but were not included in the ESACR for the fiscal year ending September 30, 2020. Invoices were accrued subsequent to the filing of the ESCAR for fiscal year 2020 and therefore reported in the ESCAR for fiscal year 2021.
12/10/2020	Fuel	18.31	