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May 11, 2023

Board of Directors  
North Harris County Regional Water Authority  
Harris County, Texas

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

We performed the procedures enumerated below, which were agreed to by the Board of Directors of North Harris County Regional Water Authority (the "Authority"), with respect to reviewing the annual financial statements of the Authority for the fiscal year ended December 31, 2022.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The appropriateness of these procedures is solely the responsibility of the Board of Directors of the Authority. Consequently, we make no representation regarding the appropriateness of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed are summarized as follows:

- A. We reviewed the minutes of board meetings for the period from January 10, 2022 through April 3, 2023. The purpose of this procedure was to locate and review any agreements that required disclosure in the financial statements. We noted the sale of the Series 2022 SWIRFT bonds and agree with the disclosure of the bond sale in Note 7 of the audit report prepared by McGrath & Co., PLLC ("McGrath").
- B. We reviewed the adjusted trial balance by tracing certain balances to the supporting documentation and reviewed the adjusting journal entries and reclassifying entries prepared by McGrath. The entries appear to be complete and reasonable.
- C. We reviewed the capital asset schedules prepared by McGrath and tested the annual depreciation/amortization calculation and found no significant exceptions. We also agreed the capital asset schedules to Note 4 of the audit report.

- D. We reviewed the annual financial statements to gain assurances that the statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our procedures included tracing 2022 balances to the adjusted trial balance, tracing prior year balances to the prior year audit report, comparing the prior year audit report to the current audit report, testing the mathematical accuracy of the report schedules. We concur that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion of on the 2022 financial statement. 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 of agreed-upon procedures is for the exclusive use of the Board of Directors and staff of the Authority and its Auditor and should not be distributed to or made available to persons or entities outside of the specified parties, nor should the report be associated with the presentation of any financial data of the Authority except as required by the Texas Public Information Act.



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