

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND**

**FINANCIAL STATEMENT AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED NOVEMBER 30, 2015



CliftonLarsonAllen

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
TABLE OF CONTENTS
YEAR ENDED NOVEMBER 30, 2015**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENT	
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES	4
NOTES TO FINANCIAL STATEMENT	5
SUPPLEMENTARY INFORMATION	
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES	7
REPORT J – ANNUAL FINANCIAL REPORT – (EXCLUDING PART II)	8
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	19
INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE	21
SCHEDULE OF FINDINGS AND RESPONSES	23

INDEPENDENT AUDITORS' REPORT

Tazewell County, Illinois Circuit Clerk
Tazewell County, Illinois

Report on the Financial Statement

We have audited the accompanying statement of fiduciary assets and liabilities of the Agency Fund of Tazewell County, Illinois Circuit Clerk as of November 30, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Reporting Entity

As discussed in Note 1, the financial statement presents only the Agency Fund of the Tazewell County, Illinois Circuit Clerk and does not purport to and does not present fairly the financial position of Tazewell County, Illinois, as of November 30, 2015, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statement. Such missing information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. Our opinion on the basic financial statement is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement. The Schedule of Changes in Fiduciary Assets and Liabilities and Report J are presented for purposes of additional analysis and are not a required part of the basic financial statement.

The Schedule of Changes in Fiduciary Assets and Liabilities and Report J are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statement. Report J provides relevant information that is not provided by the fiduciary fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J is based on guidelines of the Administrative Office of the Illinois Courts. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Changes in Fiduciary Assets and Liabilities and Report J are fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Tazewell County, Illinois Circuit Clerk
Tazewell County, Illinois

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2016, on our consideration of the Tazewell County, Illinois Circuit Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tazewell County, Illinois Circuit Clerk's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Peoria, Illinois
May 25, 2016

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
NOVEMBER 30, 2015**

ASSETS

Cash	\$ 1,107,133
Certificates of Deposit	<u>427,500</u>
Total Assets	<u><u>\$ 1,534,633</u></u>

LIABILITIES

Due to Other County Funds	\$ 294,553
Due to Others	345,128
Bond Deposits	<u>894,952</u>
Total Liabilities	<u><u>\$ 1,534,633</u></u>

See accompanying Notes to the Financial Statement.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
NOTES TO FINANCIAL STATEMENT
NOVEMBER 30, 2015**

NOTE 1 DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Organization and Reporting Entity

The Tazewell County, Illinois Circuit Clerk (Circuit Clerk) is an agency fund of Tazewell County, Illinois. Tazewell County, Illinois (County) is a governmental entity located in central Illinois. Increases to the assets of the Circuit Clerk are substantially generated as a result of fines and fees assessed and amounts collected and held on behalf of others.

Basis of Accounting

The financial statement has been prepared in accordance with the accrual basis of accounting. Increases in assets are recognized when they become measurable and available as net current assets.

Fund Presentation

The financial statement presents only the agency fund of the Tazewell County, Illinois Circuit Clerk and is not intended to present the financial position of Tazewell County, Illinois as a whole. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Amounts presented for cash and due to other funds differ from the amounts presented in the County's basic financial statements for the Circuit Clerk Fund as amounts due to other funds were allocated to respective funds receiving the cash in the County's basic financial statements.

Investments

Certificates of deposit are stated at cost, which approximates fair value.

Use of Estimates in Preparing Financial Statement

The preparation of a financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of changes in assets and liabilities during the reporting period. Actual results could differ from those estimates.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
NOTES TO FINANCIAL STATEMENT
NOVEMBER 30, 2015**

NOTE 2 CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Circuit Clerk's deposits may not be returned to it. The Circuit Clerk has a policy of requiring collateral to be pledged for amounts in excess of FDIC insurance.

At November 30, 2015, the carrying amount of the Circuit Clerk's deposits, which includes demand deposits and certificates of deposit, was \$1,532,333 (excludes \$2,300 in cash on hand) and the bank balance was \$1,893,229. There was no bank balance exposed to custodial credit risk at November 30, 2015.

Investments

The Circuit Clerk invests in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

As of November 30, 2015, the Tazewell County, Illinois Circuit Clerk had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturity in Years</u>
Certificates of Deposit	\$ 427,500	Less than 1 Year

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The Circuit Clerk does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, under the terms of the sweep and repurchase agreements, funds are reinvested daily. Certificates of deposit at year-end all have a date of maturity at date of purchase of one year or less.

SUPPLEMENTARY INFORMATION

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
AGENCY FUND
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FISCAL YEAR ENDED NOVEMBER 30, 2015**

	<u>Beginning Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balances</u>
ASSETS				
Cash on Hand	\$ 2,300	\$ -	\$ -	\$ 2,300
Cash in Bank	823,016	8,418,283	(8,136,466)	1,104,833
Certificates of Deposit	427,500	1,034	(1,034)	427,500
	<u>427,500</u>	<u>1,034</u>	<u>(1,034)</u>	<u>427,500</u>
Total Assets	<u>\$ 1,252,816</u>	<u>\$ 8,419,317</u>	<u>\$ (8,137,500)</u>	<u>\$ 1,534,633</u>
LIABILITIES				
Due to Other County Funds	\$ 276,204	\$ 4,057,160	\$ (4,038,811)	\$ 294,553
Due to Others	367,327	3,272,783	(3,294,982)	345,128
Bond Deposits	609,285	641,042	(355,375)	894,952
	<u>609,285</u>	<u>641,042</u>	<u>(355,375)</u>	<u>894,952</u>
Total Liabilities	<u>\$ 1,252,816</u>	<u>\$ 7,970,985</u>	<u>\$ (7,689,168)</u>	<u>\$ 1,534,633</u>

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEVELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2015**

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$810,742.33
<p style="margin-left: 20px;">(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</p>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$583,450.93
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$145,239.72
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$565,080.76
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$40,881.24
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$15,254.40
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$2,659.69	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$24,635.00	
(3) OTHER	\$34,213.61	
	SECTION G (1,2,3) TOTAL	\$61,508.30
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL		\$2,222,157.68

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEVELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2015**

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR
AGENCY CAPACITY and OF COLLECTIONS MADE FOR OTHERS**

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$263,156.06		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$18,984,738.28		
		SECTION A TOTAL	\$19,247,894.34
		THIS AMOUNT FORWARDED TO PAGE 7	

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)			
a. ALL EXCEPT DRUG FINES	\$1,044,098.32		
b. DRUG FINES	\$6,152.23		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$0.00		
	SUBTOTAL 1-a,b,c,d,e	\$1,050,250.55	
1.1) DRUG TASK FORCE		\$3,049.81	
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)			
a. ALL EXCEPT DRUG FINES	\$0.00		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$0.00	
		TOTAL	\$1,053,300.36

*(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT
ATTACHMENT B)*

3) COUNTY			
a. CRIMINAL FINES	\$82,776.69		
b. TRAFFIC FINES	\$646,464.33		
c. DRUG FINES	\$27,738.41		
d. CRIME LABORATORY FUND	\$0.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$199,584.10		
		\$956,563.53	
* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C		SUBTOTAL SECTION B (1,1.1,2,3)	\$2,009,863.89
		THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5	

**REPORT J
ANNUAL FINANCIAL REPORT**

**CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2015**

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$3,091.47
2. ROAD FUND (OVERWEIGHTS)	\$30,396.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$75.00
5. STATE CRIME LABORATORY FUND	\$4,490.64
6. STATE POLICE DUI FUND	\$840.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$210,688.80
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$2,251.42
9. DRIVERS EDUCATION FUND	\$91,386.98
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$10,903.02
11. DRUG TREATMENT FUND	\$25,992.37
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$180.00
14. TRAUMA CENTER FUND	\$73,597.04
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$102,828.78
17. GENERAL REVENUE FUND	\$180,323.23
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$4,501.32
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$2,373.40
36. FIRE PREVENTION FUND	\$10,831.57
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$366.63
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$24,631.79
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$144.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$92,783.98
45. LUMP SUM SURCHARGE*	\$451,828.84

SUBTOTAL 4 (1-45) \$ 1,324,506.28

THIS AMOUNT FORWARDED TO PAGE 5

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2015

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$62,859.96	
(b) RECORDS AUTOMATION FUND	\$12,658.25	
	SUBTOTAL (1-a,b)	\$75,518.21
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$28,706.87	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$290,303.66	
	SUBTOTAL (2-a,b)	\$319,010.53
3. COUNTY LAW LIBRARY FUND		\$51,246.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$1,220.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$95,604.47
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$22,220.23	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$22,220.23
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$45,259.67
9. PROBATION AND COURT SERVICES FUND		\$225,976.46
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$0.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$0.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$44.94	
(b) WORKING CASH FUND	\$1,030.50	
	SUBTOTAL (13-a,b)	\$1,075.44
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$0.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$6,750.84
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$60.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$8,687.01
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$29,123.70
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$0.00
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
99. OTHER (ITEMIZE ON ATTACHMENT E)		\$205,652.80
	SECTION C TOTAL	\$1,087,405.36
	THIS AMOUNT FORWARDED TO PAGE 7	

*Contains the FTA Warrant Fee and e-Citation Fee

**REPORT J
ANNUAL FINANCIAL REPORT
CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2015**

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$129,006.82
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$46,347.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
SUBTOTAL (2-a,b)		\$46,347.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$7,954.71
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$12,029.44
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
SUBTOTAL (6-a,b)		\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$341,183.58	
b. OTHER	\$10,493.02	
SUBTOTAL (8-a,b)		\$351,676.60
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$100.00
SECTION D TOTAL		\$547,114.57
THIS AMOUNT FORWARDED TO SECTION D BELOW		

SECTION A TOTAL (FROM PAGE 3)	\$19,247,894.34
SECTION B TOTAL (FROM PAGE 5)	\$3,851,106.08
SECTION C TOTAL (FROM PAGE 6)	\$1,087,405.36
SECTION D TOTAL (FROM PAGE 7)	\$547,114.57
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$24,733,520.35

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES NO

Please indicate the Month your fiscal year ends.

MONTH:

**REPORT J
ANNUAL FINANCIAL REPORT**

**CLERK OF THE CIRCUIT COURT
10TH JUDICIAL CIRCUIT, TAZEWELL COUNTY
FISCAL YEAR ENDED NOVEMBER 30, 2015**

ATTACHMENT B

**LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2) FINES, PENALTIES,
ASSESSMENTS, CHARGES AND FORFEITURES PAID TO
MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS**

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
ARMINGTON	\$1,255.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,255.00
CREVE COEUR	\$101,090.58	\$382.56	\$0.00	\$0.00	\$0.00	\$101,473.14
DEER CREEK	\$2,413.94	\$0.00	\$0.00	\$0.00	\$0.00	\$2,413.94
DELAVAN	\$3,930.75	\$0.00	\$0.00	\$0.00	\$0.00	\$3,930.75
EAST PEORIA	\$315,632.96	\$589.65	\$0.00	\$0.00	\$0.00	\$316,222.61
FONDULAC	\$20,337.18	\$0.00	\$0.00	\$0.00	\$0.00	\$20,337.18
GREEN VALLEY	\$3,566.20	\$0.00	\$0.00	\$0.00	\$0.00	\$3,566.20
HOPEDALE	\$1,482.73	\$0.00	\$0.00	\$0.00	\$0.00	\$1,482.73
MACKINAW	\$8,360.13	\$0.00	\$0.00	\$0.00	\$0.00	\$8,360.13
MARQUETTE HEIGHTS	\$6,067.66	\$34.94	\$0.00	\$0.00	\$0.00	\$6,102.60
MINIER	\$4,353.97	\$0.00	\$0.00	\$0.00	\$0.00	\$4,353.97
MORTON	\$65,284.89	\$435.37	\$0.00	\$0.00	\$0.00	\$65,720.26
NORTH PEKIN	\$118,971.21	\$47.18	\$0.00	\$0.00	\$0.00	\$119,018.39
PEKIN	\$312,473.35	\$4,109.35	\$0.00	\$0.00	\$0.00	\$316,582.70
PEKIN PARK DIST.	\$3,987.99	\$100.00	\$0.00	\$0.00	\$0.00	\$4,087.99
SOUTH PEKIN	\$1,704.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,704.40
TREMONT	\$6,131.73	\$375.00	\$0.00	\$0.00	\$0.00	\$6,506.73
WASHINGTON	\$67,053.65	\$78.18	\$0.00	\$0.00	\$0.00	\$67,131.83
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MULTI DRUG ENFORCEMENT	\$0.00	\$3,049.81	\$0.00	\$0.00	\$0.00	\$3,049.81
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$1,044,098.32	\$9,202.04	\$0.00	\$0.00	\$0.00	\$1,053,300.36

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Tazewell County, Illinois Circuit Clerk
Tazewell County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the agency fund of the Tazewell County, Illinois Circuit Clerk as of November 30, 2015 and the related notes to the financial statement, and have issued our report thereon dated May 25, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Tazewell County, Illinois Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Tazewell County, Illinois Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tazewell County, Illinois Circuit Clerk's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as finding 2015-001 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency Fund financial statement of the Tazewell County, Illinois Circuit Clerk is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Tazewell County, Illinois Circuit Clerk’s Response to Finding

Tazewell County, Illinois Circuit Clerk’s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Tazewell County, Illinois Circuit Clerk’s response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Peoria, Illinois
May 25, 2016

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Tazewell County, Illinois Circuit Clerk
Tazewell County, Illinois

Compliance

We have examined the Tazewell County, Illinois Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2015. The management of the Tazewell County, Illinois Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Tazewell County, Illinois Circuit Clerk's compliance based on our examination.

- A. The Tazewell County, Illinois Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Tazewell County, Illinois Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Tazewell County, Illinois Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Tazewell County, Illinois Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Tazewell County, Illinois Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Tazewell County, Illinois Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the Tazewell County, Illinois Circuit Clerk's compliance with specified requirements.

In our opinion, the Tazewell County, Illinois Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended November 30, 2015.

Internal Control

Management of the Tazewell County, Illinois Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered Tazewell County, Illinois Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of the Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act, but not for the purpose of expressing an opinion on the effectiveness of Tazewell County, Illinois Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tazewell County, Illinois Circuit Clerk's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A material weakness in an entity's internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and responses as finding 2015-001 to be a material weakness.

The Tazewell County, Illinois Circuit Clerk's response to the finding identified in our examination is described in the accompanying schedule of findings and responses. We did not examine the Tazewell County, Illinois Circuit Clerk's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County of Tazewell, the appropriate local governments within that County, the pass-through agencies of the state of Illinois, the Illinois General Assembly, and the Governor of the state of Illinois, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Peoria, Illinois
May 25, 2016

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED NOVEMBER 30, 2015**

Finding No. 2015-001 – Segregation of Duties

Condition:

During our review of internal controls, we noted a lack of segregation of duties in the following areas:

- The Accounting and Collections Division Manager has the ability to prepare checks, approve payments, has access to blank check stock, and has online access to bank accounts. Additionally, the Accounting and Collections Division Manager has the responsibility of reconciling the Accounts Payable Ledger to the General Ledger while also performing the review of the check register on a monthly basis. As the Circuit Clerk's signature is pre-printed on the blank check stock, these combined responsibilities present the opportunity for the Accounting and Collections Division Manager to prepare and approve an unauthorized payment.
- The Accounting and Collections Division Manager has the responsibility of reconciling amounts owed to fee funds at year-end. However, no one reviews this process and currently no one has the ability to perform this duty in her absence. This condition presents the possibility of the financial statement being materially misstated.
- The Data Processing Manager performs bank account reconciliations. There is currently no review process of these reconciliations in place. Bank reconciliations ensure that account balances are accurate and reflect the true financial position of the entity. Additionally, the Civil Division Manager has the ability to receive payments in the mail as well as write off balances in the accounting system. A lack of timely review of bank reconciliations or write offs presents the possibility of errors or unauthorized edits to the accounting system.
- Department Managers have the ability to adjust a voucher in the Accounting System while also having the ability to sign checks. This condition presents the possibility for unauthorized cash disbursements or edits to vouchers.

Criteria:

An effective system of internal control is based on a good segregation of duties. In order to have a system of segregation of duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

Effect:

A lack of segregation of duties increases the risk that errors or misappropriations could occur and would go undetected by the Circuit Clerk in the normal course of duties.

Cause:

Personnel have not been assigned responsibilities to create an ideal segregation of duties.

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED NOVEMBER 30, 2015**

Finding No. 2015-001 – Segregation of Duties (Continued)

Recommendation:

Management should continue to evaluate their internal staff capacity to determine how assigned responsibilities could be better segregated. The following recommendations could aid in accomplishing better segregation of duties:

- A documented review of all disbursements should be performed by the Circuit Clerk, and blank check stock should be controlled by the Circuit Clerk to prevent someone from having the ability to make unauthorized payments. Additionally, all online bank transactions should have supporting documentation provided to the person performing the bank reconciliations.
- A documented review should be performed of the year-end fee fund reconciliation by someone other than the Accounting and Collections Manager. Additionally, an additional employee should be trained on how to perform this process in the event of the Accounting and Collections Division Manager's absence.
- A documented review of bank reconciliations and account write offs should periodically be performed by someone other than the person performing the reconciliations or write offs.
- A documented review of all voucher adjustments should be performed on a regular basis by an individual who does not perform voucher adjustments.

Auditee Response / Corrective Action Plan:

We have already made significant modifications to staff responsibilities based on conversations with CliftonLarsonAllen staff. They are listed below, with references to Conditions and Recommendations outlined in your letter.

- The Accounting and Collections Division Manager can no longer perform both check writing and voucher adjusting functions. (Condition 1, Recommendation 1)
- Blank check stock has been secured. Neither employee that has access to blank check stock can both prepare and endorse a check. (Condition 1, Recommendation 1)
- Online bank transactions are processed and deposited into the clearing account by the accounting system and transferred from the clearing account into the M account by the Accounting and Collections Division Manager. The accounting system report and the bank statement are reconciled. (Condition 1, Recommendation 1)
- The Accounting and Collections Manager currently reconciles the bank statements, and the reconciliations are reviewed and approved, currently by the Chief Deputy but ultimately by the Finance Manager who has been hired and will begin employment on June 1. (Condition 3, Recommendation 3)
- The Civil Division Manager can no longer write off balances in the accounting system, nor can she prepare checks. (Condition 3)
- Department managers no longer have the ability to adjust a voucher in the accounting system while also having the ability to endorse checks. Three can adjust vouchers and three can endorse checks. The computer administrator cannot sign checks. (Condition 4)

**TAZEWELL COUNTY, ILLINOIS CIRCUIT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED NOVEMBER 30, 2015**

Finding No. 2015-001 – Segregation of Duties (Continued)

Auditee Response / Corrective Action Plan (Continued):

In addition, further steps are being taken to increase segregation of duties.

- Going forward, the Finance Manager will review and approve all year-end reports. The Accounting and Collections Division Manager will continue to prepare the reports and will teach the bookkeeper to prepare the reports as well. (Condition 2, Recommendation 2)
- Effective May 23, 2016, all voucher adjustments will be reviewed by the Accounting and Collections Division Manager, with this responsibility ultimately shifting to the Finance Manager.