



Tazewell County Circuit Clerk
Tazewell County, Illinois

In planning and performing our audit of the financial statement of the Agency Fund of the Tazewell County, Illinois Circuit Clerk as of and for the year ended November 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing 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 the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tazewell County Circuit Clerk's internal control.

However, during our audit we became aware of other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. This letter does not affect our communication dated May 25, 2016.

Conflict of Interest:

During our review of internal controls, we noted a deputy clerk in the Traffic Division is the daughter of the Accounting and Collection Division bookkeeper. The bookkeeper has the responsibility of reviewing her daughter's cash collection activity on a daily basis, presenting a possible conflict of interest. We recommend another individual within the Accounting and Collections Division perform a documented review of the deputy clerk's daily activity.

Investment Accounts:

During our review of internal controls, we noted the investments are not recorded in the general ledger. Additionally, there are no reconciliations of investment accounts being performed. We recommend that reconciliations of investment accounts be performed monthly and that any interest earned on investments be recorded to the general ledger.

Financial Reports:

During our review of internal controls, we noted there are currently no financial reports being compiled other than at year-end. We recommend the preparation of financial reports on a monthly basis. Preparation of monthly financial reports would aid in the clarity of fee fund activity. Monthly financial reports should be reviewed by someone other than the preparer.

Bank Reconciliations:

During our review of the Commerce bank account #0664, we noted per the bank statements that total disbursements during fiscal year 2015 did not agree to total disbursements in the Checks Issued report recorded by the Tazewell County Circuit Clerk. The difference of approximately \$12,000 is primarily due to an unidentified reconciling item of \$11,840.61 on the November 30, 2015 bank reconciliation. This reconciling item first surfaced in August 2015. We recommend bank reconciliations be reviewed by someone other than the preparer to ensure accuracy. Moreover, we recommend identified discrepancies be investigated immediately upon discovery.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the chairman and members of the County board, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Peoria, Illinois
May 25, 2016