



Chairman and Members of the County Board
Tazewell County, Illinois

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of and for the year ended November 30, 2015, and have issued our report thereon dated May 20, 2016. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tazewell County, Illinois are described in Note 1 to the financial statements.

For the year ended November 30, 2015, the financial statements include the impact of adoption of Governmental Accounting Standards Board Statement (GASB) number 68.

As described in Note 7 to the financial statements, the County implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, and the related GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, by recognizing its net pension liability related to its pension plans. Accordingly, the cumulative effect of the accounting change is recorded at the beginning of the year in the financial statements of the governmental activities.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the liability for other post-employment benefits and the net pension liability is based on management's expected salary increases, inflation, estimated life expectancy, and actual required contributions used in the preparation of an actuarial report by an independent actuary. We evaluated the key factors and assumptions used to develop the liability for other post-employment benefits and the net pension liability in determining that they are reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the liability for claims incurred but not reported (IBNR) for employee health, retiree health, and risk management self-insurance is estimated based on knowledge of outstanding claims and past history of claims. The third party administrator calculates the IBNR liability using various judgments and assumptions. We evaluated the key factors and assumptions used to develop the liability for IBNR in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Corrected misstatements

The attached schedule summarizes material misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated May 20, 2016.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate letter to you dated May 20, 2016, communicating internal control related matters identified during the audit.

Restatement due to prior period adjustments

During fiscal year ended November 30, 2015, it was determined Tazewell County, Illinois had incorrectly recorded accounts receivable in relation to the Emergency System Telephone Board (911) for the year ended November 30, 2014. In the discretely presented component unit and the Emergency System Telephone Board (911) Fund revenues were understated as the County had not been recognizing revenues based on service period. The effect of this correction resulted in an increase in the beginning net position in the discretely presented component unit and beginning Emergency System Telephone Board (911) Fund of \$227,079.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 20, 2016.

With respect to the supplementary information accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 20, 2016.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

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This communication is intended solely for the information and use of the County Board and management of Tazewell County, Illinois 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 20, 2016

PASSED ADJUSTMENT SUMMARY
Tazewell County, Illinois
Governmental Activities
Year Ended November 30, 2015

Effect of misstatements on:

Description	Assets	Liabilities	Net Position	Net Expense/Revenue and Change in Net Position
To record IMRF & SS due on vacation pay for FY15.	\$ -	\$ (121,271)	\$ -	\$ 121,271
To record change in beginning fund balance due to error in calculation of FY14 accounts receivable related to use tax.	-	-	(43,639)	43,639
To record accrued interest on investments for FY15.	11,818	-	-	(11,818)
To record change in beginning fund balance due to error in calculation of FY14 accounts receivable related to grant revenue.	-	-	24,016	(24,016)
To record receivable for Redeployment Grant	32,400	-	-	(32,400)
To record liability for personal property replacement tax overpayment.	-	(169,984)	-	169,984
To record liability for closed or pending litigation.	-	(65,000)	-	65,000
To record liability for amount owed to others from Health Alliance reimbursement.	-	(105,562)	-	105,562
Subtotals	44,218	(461,817)	(19,623)	437,222
Net prior year misstatements	-	-	286,030	(286,030)
Total misstatements	\$ 44,218	\$ (461,817)	\$ 266,407	\$ 151,192
Financial statement totals	\$ 119,073,359	\$ (32,154,204)	\$ (86,919,155)	\$ (2,402,675)

PASSED ADJUSTMENT SUMMARY
Tazewell County, Illinois
General Fund
Year Ended November 30, 2015

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance	Net Expense/Revenue and Change in Fund Balance
To record change in beginning fund balance due to error in calculation of FY14 accounts receivable related to use tax.	\$ -	\$ -	\$ (43,639)	\$ 43,639
To record receivable for Redeployment Grant	32,400	-	-	(32,400)
To record liability for personal property replacement tax overpayment.	-	(91,383)	-	91,383
Subtotals	32,400	(91,383)	(43,639)	102,622
Net prior year misstatements	-	-	100,249	(100,249)
Total misstatements	\$ 32,400	\$ (91,383)	\$ 56,610	\$ 2,373
Financial statement totals	\$ 25,183,071	\$ (6,014,888)	\$ (19,168,183)	\$ (1,340,097)

PASSED ADJUSTMENT SUMMARY
Tazewell County, Illinois
Illinois Municipal Retirement Fund
Year Ended November 30, 2015

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance	Net Expense/Revenue and Change in Fund Balance
To record liability for personal property replacement tax overpayment.	-	(18,562)	-	18,562
Subtotals	-	(18,562)	-	18,562
Net prior year misstatements	-	-	-	-
Total misstatements	\$ -	\$ (18,562)	\$ -	\$ 18,562
Financial statement totals	\$ 3,346,796	\$ (1,763,683)	\$ (1,583,113)	\$ 52,535

PASSED ADJUSTMENT SUMMARY
Tazewell County, Illinois
County Highway Fund
Year Ended November 30, 2015

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance	Net Expense/Revenue and Change in Fund Balance
To record liability for personal property replacement tax overpayment.	-	(24,291)	-	24,291
Subtotals	-	(24,291)	-	24,291
Net prior year misstatements	-	-	9,859	(9,859)
Total misstatements	\$ -	\$ (24,291)	\$ 9,859	\$ 14,432
Financial statement totals	\$ 4,623,621	\$ (1,913,487)	\$ (2,710,134)	\$ (928,830)

PASSED ADJUSTMENT SUMMARY
Tazewell County, Illinois
County Motor Fuel Tax Fund
Year Ended November 30, 2015

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance	Net Expense/Revenue and Change in Fund Balance
To record accrued interest on investments for FY15.	\$ 11,818	\$ -	\$ -	\$ (11,818)
Subtotals	11,818	-	-	(11,818)
Net prior year misstatements	-	-	-	-
Total misstatements	\$ 11,818	\$ -	\$ -	\$ (11,818)
Financial statement totals	<u>\$ 5,206,699</u>	<u>\$ (115,411)</u>	<u>\$ (5,091,288)</u>	<u>\$ 526,371</u>

PASSED ADJUSTMENT SUMMARY
Tazewell County, Illinois
County Health Fund
Year Ended November 30, 2015

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance	Net Expense/Revenue and Change in Fund Balance
To record liability for personal property replacement tax overpayment.	-	(22,829)	-	22,829
Subtotals	-	(22,829)	-	22,829
Net prior year misstatements	-	-	25,765	(25,765)
Total misstatements	\$ -	\$ (22,829)	\$ 25,765	\$ (2,936)
Financial statement totals	\$ 4,604,292	\$ (1,066,042)	\$ (3,538,250)	\$ (2,402)

PASSED ADJUSTMENT SUMMARY
Tazewell County, Illinois
Other Governmental Funds
Year Ended November 30, 2015

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance	Net Expense/Revenue and Change in Fund Balance
To record change in beginning fund balance due to error in calculation of FY14 accounts receivable related to grant revenue.	\$ -	\$ -	\$ 24,016	\$ (24,016)
To record liability for amount owed to others from Health Alliance reimbursement.	-	(105,562)	-	105,562
To record liability for personal property replacement tax	-	(12,919)	-	12,919
To record liability for closed or pending litigation.	-	(65,000)	-	65,000
Subtotals	-	(183,481)	24,016	159,465
Net prior year misstatements	-	-	22,625	(22,625)
Total misstatements	\$ -	\$ (183,481)	\$ 46,641	\$ 136,840
Financial statement totals	<u>\$ 18,972,637</u>	<u>\$ (5,567,652)</u>	<u>\$ (13,404,985)</u>	<u>\$ 669,241</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **100 - General Fund**
 Workpaper: **100 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7215.60		
To increase indemnity fund balance to the required minimum.				
100-000-131-000	CO. GEN DUE FROM OTHER FUNDS		14,917.00	
100-000-402-000	TRANSFER IN			14,917.00
Total			14,917.00	14,917.00
Adjusting Journal Entries JE # 2		7212.50		
To record amount in working cash in excess of \$450,000 as due to general fund				
100-000-131-000	CO. GEN DUE FROM OTHER FUNDS		1,409.00	
100-000-402-000	TRANSFER IN			1,409.00
Total			1,409.00	1,409.00
Adjusting Journal Entries JE # 5		7254-12		
To properly record due from Solid Waste Fund for interest.				
100-000-131-000	CO. GEN DUE FROM OTHER FUNDS		5,000.00	
100-000-402-000	TRANSFER IN			5,000.00
Total			5,000.00	5,000.00
Adjusting Journal Entries JE # 8		7480.20		
To adjust to actual for FY.				
100-000-101-080	CO. GEN. CASH DEFERRED PROS.		779.00	
100-000-207-100	DUE TO OTHERS			779.00
Total			779.00	779.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **100 - General Fund**
 Workpaper: **100 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 14		6110; TB 218		
To record due from unclaimed funds for interest				
100-000-131-000	CO. GEN DUE FROM OTHER FUNDS		261.00	
100-000-490-020	OTHER FUNDS INTEREST			261.00
Total			261.00	261.00
Adjusting Journal Entries JE # 18		7441.25		
To adjust ending meter balance inventory.				
100-000-441-011	REVENUE STAMPS PURCHASED		30,344.00	
100-000-104-000	REVENUE STAMPS			30,344.00
Total			30,344.00	30,344.00
Adjusting Journal Entries JE # 28		3105		
To adjust fund balance by recording PY accrual entries.				
100-000-101-080	CO. GEN. CASH DEFERRED PROS.		5,238.00	
100-000-104-000	REVENUE STAMPS		50,121.00	
100-000-111-000	PRE-PAID EXPENSE		4,113.00	
100-000-115-000	CO. GENERAL ACCT. RECEIVABLE		192,632.00	
100-000-131-000	CO. GEN DUE FROM OTHER FUNDS		41,517.00	
100-000-223-000	DEFERRED REVENUE		22,654.00	
100-000-201-000	CO. GENERAL ACCOUNTS PAYABLE			207,029.00
100-000-207-100	DUE TO OTHERS			5,238.00
100-000-301-000	COUNTY GENERAL FUND BALANCE			104,008.00
Total			316,275.00	316,275.00
Adjusting Journal Entries JE # 29		2105		
To book prepaids for the current year				
100-000-111-000	PRE-PAID EXPENSE		151,700.00	
100-000-201-000	CO. GENERAL ACCOUNTS PAYABLE			151,700.00
Total			151,700.00	151,700.00
Adjusting Journal Entries JE # 30		1311		
To adjust CY Property Tax Receivable				

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **100 - General Fund**
 Workpaper: **100 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
100-000-120-000	A/R- Property Taxes		4,129,884.00	
100-000-220-000	Deferred Property Taxes			4,129,884.00
Total			4,129,884.00	4,129,884.00
Adjusting Journal Entries JE # 31				
		1310		
To adjust CY Accounts Receivable				
100-000-115-000	CO. GENERAL ACCT. RECEIVABLE		209,576.00	
100-000-413-000	RETAIL.OCCP.TAX(Revenue Sales)		1,582.00	
100-000-419-000	RETAILER/PUBLIC SAFETY TAX		64,849.00	
100-000-421-050	HOST FEES		15,475.00	
100-000-434-020	PERSONAL PROPERTY REPL. TAX		1,957.00	
100-000-434-040	SALES TAX REIMBURSEMENT		27,525.00	
100-000-434-720	GRANTS IN AID		53,310.00	
100-000-434-730	SALARY SUBSIDY & PRE-TRIAL		22,414.00	
100-000-434-835	TECHNICAL ASSISTANCE GRANT		40,091.00	
100-000-443-023	HAVA GRANT		4,572.00	
100-000-444-015	JAIL RENTAL INCOME		25,685.00	
100-000-444-060	GRANT/PRISONER HOUSING		4,565.00	
100-000-434-010	ILLINOIS STATE INCOME TAX			129,829.00
100-000-434-090	LOCAL USE TAX			188,600.00
100-000-434-110	ELECTION JUDGES REIMBURSEMENT			
100-000-434-125	VIDEO GAMING TAX			42,582.00
100-000-434-710	STATES ATTORNEY REIMB			63,282.00
100-000-434-740	SAL. REIMB. SUP. OF ASSESS.			10,011.00
100-000-434-760	PUBLIC DEFENDER SALARY REIMB			24,060.00
100-000-434-820	EXPEND. REIMB.-IL EMER. SERV.			13,237.00
100-000-434-840	DRUG ATTORNEY			
100-000-443-027	HAVA GRANT/PHASE II			
Total			471,601.00	471,601.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **100 - General Fund**
 Workpaper: **100 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 32		1317		
To reclass PPRT per County allocation percentage.				
100-000-207-000	CO. GEN. DUE TO OTHER FUNDS		906.00	
100-000-434-020	PERSONAL PROPERTY REPL. TAX			906.00
Total			906.00	906.00
Adjusting Journal Entries JE # 33		2102		
To reverse PY payable				
100-000-201-000	CO. GENERAL ACCOUNTS PAYABLE		568,477.00	
100-913-533-912	PEKIN LANDFILL			568,477.00
Total			568,477.00	568,477.00
Adjusting Journal Entries JE # 34		Client		
Client Do Not Post				
100-000-103-000	COUNTY GENERAL INVESTMENTS		461.00	
100-000-490-010	GENERAL INTEREST			461.00
Total			461.00	461.00
Adjusting Journal Entries JE # 35		Client		
Client Do Not Post				
100-000-490-100	MISC. INCOME		5,069.00	
100-000-444-015	JAIL RENTAL INCOME			5,069.00
Total			5,069.00	5,069.00
Adjusting Journal Entries JE # 36		Client		
Client Do Not Post				
100-211-533-220	TPCCC		2,572.00	
100-000-201-000	CO. GENERAL ACCOUNTS PAYABLE			1,286.00
100-230-533-220	T/PCCC			1,286.00
Total			2,572.00	2,572.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **100 - General Fund**
 Workpaper: **100 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entries JE # 37

2105

To reverse PY prepaids.

100-123-522-140	DUES & SUBSCRIPTION		382.00	
100-124-522-140	PROF. DUES AND INSURANCE		1,052.00	
100-124-533-000	CONTRACTUAL SERVICE		2,449.00	
100-152-522-080	ELECTION SUPPLIES		230.00	

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **100 - General Fund**
 Workpaper: **100 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
100-000-111-000	PRE-PAID EXPENSE			4,113.00
Total			4,113.00	4,113.00
Adjusting Journal Entries JE # 38		Client		
Client Do Not Post				
100-000-216-000	CO. GEN. ACCRUED SALARIES PAY.		10,000.00	
100-213-511-020	DEPARTMENT HEAD			10,000.00
Total			10,000.00	10,000.00
Adjusting Journal Entries JE # 39		2102		
To adjust accounts payable.				
100-913-555-000	ADJUSTMENTS		50,951.00	
100-000-201-000	CO. GENERAL ACCOUNTS PAYABLE			50,951.00
Total			50,951.00	50,951.00
Adjusting Journal Entries JE # 40		CC Binder		
To adjust circuit clerk revenue to actual.				
100-000-101-020	CO. GEN. GASH IN BANK-CIR.CLK.		193,091.00	
100-000-442-010	CIRCUIT CLERK FEES			79,167.00
100-000-442-070	CIR. CLERK POSTAGE RECOVERY			58.00
100-000-442-500	CIRCUIT CLERK PUBLIC DEFENDER			3,090.00
100-000-442-600	CIRCUIT CLERK COURT SYSTEMS			6,430.00
100-000-442-700	DRUG COURT FEE			2,186.00
100-000-442-920	CIRCUIT CLERK DRUG FUND			1,839.00
100-000-442-925	PROBATION OPERATIONS FUND			4,437.00
100-000-442-930	CIRCUIT CLK PROBATION FEES			9,510.00
100-000-442-935	CIRCUIT CLK.-LAB ANALYSIS FEE			246.00
100-000-442-960	IMPRISONMENT FEE			3,697.00
100-000-442-970	MEDICAL COST			616.00
100-000-444-010	SHERIFF - CASE FEES			1,157.00
100-000-444-050	SHERIFF PROTECTION FUND			21,354.00
100-000-460-010	STATES ATTORNEY FEES			57,678.00
100-000-491-630	COPY FEES-CIRCUIT CLERK			1,626.00
Total			193,091.00	193,091.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **200 - IMRF**
 Workpaper: **200 - IMRF AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1317		
To Reclassify PPRT into proper funds based upon County's percentage allocation.				
200-000-434-020	PER. PROP. REPL.-RETIREMENT		214.00	
200-000-207-000	DUE TO OTHER FUNDS			214.00
Total			214.00	214.00
Adjusting Journal Entries JE # 2		3105		
To adjust fund balance by recording PY accrual entries.				
200-000-301-000	FUND BALANCE		899.00	
200-000-207-000	DUE TO OTHER FUNDS			899.00
Total			899.00	899.00
Adjusting Journal Entries JE # 3		1311		
To adjust CY Property Tax Receivable				
200-000-120-000	A/R- Property Taxes		1,761,953.00	
200-000-220-000	Deferred Property Taxes			1,761,953.00
Total			1,761,953.00	1,761,953.00

Client: 001-01480000 - Tazewell County, Illinois
 Engagement: AUD - Tazewell County, Illinois
 Period Ending: 11/30/2015
 Trial Balance: 202 - Highway
 Workpaper: 202 - Highway AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1317		
To reclassify PPRT revenues into proper funds based on County's percentage allocation.				
202-000-434-020	PER. PROP. REPL.-CO. HIGHWAY		280.00	
202-000-207-000	CO. HWY. DUE TO OTHER FUNDS			280.00
Total			280.00	280.00
Adjusting Journal Entries JE # 2		7100.30		
To record receivable/due from for fuel usage at the County Highway.				
202-000-115-000	CO. HWY. ACCOUNTS RECEIVABLE		9,435.00	
202-311-522-100	FUEL			9,435.00
Total			9,435.00	9,435.00
Adjusting Journal Entries JE # 4		1102		
To correct cash deposited into the wrong fund. Not corrected until FY16.				
202-000-101-000	COUNTY HIGHWAY CASH		730,365.00	
202-000-217-000	TRANSFER IN			730,365.00
Total			730,365.00	730,365.00
Adjusting Journal Entries JE # 5		3105		
To adjust fund balance by recording PY accrual entries.				
202-000-115-000	CO. HWY. ACCOUNTS RECEIVABLE		28,391.00	
202-000-301-000	COUNTY HIGHWAY FUND BALANCE		2,690.00	
202-000-201-000	CO. HIGHWAY ACCOUNTS			24,904.00
202-000-207-000	CO. HWY. DUE TO OTHER FUNDS			1,177.00
202-000-223-000	CO. HWY. DEFERRED REVENUE			5,000.00
Total			31,081.00	31,081.00
Adjusting Journal Entries JE # 7				
To reverse PY Receivable				
202-311-522-100	FUEL		28,391.00	
202-000-115-000	CO. HWY. ACCOUNTS RECEIVABLE			28,391.00
Total			28,391.00	28,391.00

Client: 001-01480000 - Tazewell County, Illinois
 Engagement: AUD - Tazewell County, Illinois
 Period Ending: 11/30/2015
 Trial Balance: 202 - Highway
 Workpaper: 202 - Highway AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 8		1311		
To adjust CY Property Tax Receivable				
202-000-120-000	A/R- Property Taxes		1,738,589.00	
202-000-220-000	Deferred Property Taxes			1,738,589.00
Total			1,738,589.00	1,738,589.00
Adjusting Journal Entries JE # 9				
To reverse PY payable				
202-000-201-000	CO. HIGHWAY ACCOUNTS PAYABLE		24,904.00	
202-311-544-000	NEW EQUIPMENT			24,904.00
Total			24,904.00	24,904.00
Adjusting Journal Entries JE # 10		2101		
To record additional payables				
202-311-522-100	FUEL		11,706.00	
202-311-522-720	MAINTENANCE MATERIALS		511.00	
202-311-533-150	ENGINEERING CONSULTANT		1,872.00	
202-311-533-720	BUILDING MAINTENANCE		2,643.00	
202-311-533-730	EQUIPMENT MAINTENANCE		7,504.00	
202-311-544-110	ROAD IMPROVEMENT		2,714.00	
202-000-201-000	CO. HIGHWAY ACCOUNTS PAYABLE			26,950.00
Total			26,950.00	26,950.00
Adjusting Journal Entries JE # 11		AJE #4		
To reverse AJE #4.				
202-000-217-000	TRANSFER IN		730,365.00	
202-000-101-000	COUNTY HIGHWAY CASH			730,365.00
Total			730,365.00	730,365.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **203 - Motor Fuel**
 Workpaper: **203 - Motor Fuel AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7103.10		
To reverse PY County MFT Allotment.				
203-000-434-040	CO. MOTOR FUEL MONTHLY ALLOTT.		181,426.00	
203-000-490-100	MOTOR FUEL		44,471.00	
203-000-115-000	MOT. FUEL ACCOUNTS RECEIVABLE			225,897.00
Total			225,897.00	225,897.00
Adjusting Journal Entries JE # 2		7103.10		
To record CY County MFT Allotment Receivable				
203-000-115-000	MOT. FUEL ACCOUNTS RECEIVABLE		892,371.00	
203-000-434-040	CO. MOTOR FUEL MONTHLY ALLOTT.			892,371.00
Total			892,371.00	892,371.00
Adjusting Journal Entries JE # 3		3105		
To adjust fund balance by recording PY accrual entries.				
203-000-115-000	MOT. FUEL ACCOUNTS RECEIVABLE		67,435.00	
203-000-301-000	MOTOR FUEL FUND BALANCE		19,604.00	
203-000-207-000	MOT. FUEL DUE TO OTHER FUNDS			87,039.00
Total			87,039.00	87,039.00
Adjusting Journal Entries JE # 5		2101		
To record additional payables				
203-311-533-740	HIGHWAY MAINTENANCE		3,555.00	
203-000-201-000	MOTOR FUEL ACCOUNTS PAYABLE			3,555.00
Total			3,555.00	3,555.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **204 - Township Motor Fuel**
 Workpaper: **204 - Township Motor Fuel AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7104.05		
To reverse PY TMFT allotment receivable.				
204-000-434-040	TWP RD & MOT FUEL MO. ALLOTT.		88,224.00	
204-000-115-000	TWP RD & MOT FUEL ACCTS RECV			88,224.00
Total			88,224.00	88,224.00
Adjusting Journal Entries JE # 2		7104.05		
To record CY TMFT allotment receivable.				
204-000-115-000	TWP RD & MOT FUEL ACCTS RECV		449,738.00	
204-000-434-040	TWP RD & MOT FUEL MO. ALLOTT.			449,738.00
Total			449,738.00	449,738.00
Adjusting Journal Entries JE # 4		3105		
To adjust fund balance by recording PY accrual entries.				
204-000-115-000	TWP RD & MOT FUEL ACCTS RECV		12,523.00	
204-000-131-000	DUE FROM OTHER FUNDS		87,039.00	
204-000-207-000	DUE TO			75,079.00
204-000-301-000	TWP RD & MOT FUEL FUND BALANCE			24,483.00
Total			99,562.00	99,562.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **205 - County Bridge**
 Workpaper: **205 - County Bridge AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1317		
To reclass PPRT per County allocation percentage.				
205-000-434-020	PER. PROP. REPL. CO. BRIDGE		125.00	
205-000-207-000	CO. BRIDGE DUE TO OTHER FUNDS			125.00
Total			125.00	125.00
Adjusting Journal Entries JE # 4		3105		
To adjust fund balance by recording PY accrual entries.				
205-000-301-000	COUNTY BRIDGE FUND BALANCE		525.00	
205-000-207-000	CO. BRIDGE DUE TO OTHER FUNDS			525.00
Total			525.00	525.00
Adjusting Journal Entries JE # 5		1311		
To adjust CY Property Tax Receivable				
205-000-120-000	A/R- Property Taxes		785,169.00	
205-000-220-000	Deferred Property Taxes			785,169.00
Total			785,169.00	785,169.00
Adjusting Journal Entries JE # 6		2101		
To record additional payables				
205-311-544-100	BRIDGE CONSTRUCTION		1,122.00	
205-000-201-000	CO. BRIDGE ACCOUNTS PAYABLE			1,122.00
Total			1,122.00	1,122.00

Client: 001-01480000 - Tazewell County, Illinois
 Engagement: AUD - Tazewell County, Illinois
 Period Ending: 11/30/2015
 Trial Balance: 206 - Matching Tax
 Workpaper: 206 - Matching Tax AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1317		
To reclass PPRT taxes based on County allocation percentage.				
206-000-434-020	PER. PROP. REPL. FED MATCH		24.00	
206-000-131-000	FED AID MATCH DUE FROM OTHER			24.00
Total			24.00	24.00
Adjusting Journal Entries JE # 5		1102		
Client Do Not Post - Deposited into wrong account. Not corrected until FY16.				
206-000-218-000	TRANSFER OUT		730,365.00	
206-000-101-000	MATCHING TAX CASH			730,365.00
Total			730,365.00	730,365.00
Adjusting Journal Entries JE # 6		3105		
To adjust fund balance by recording PY accrual entries.				
206-000-115-000	MATCHING TAX ACCTS. RECEIVABLE		4,062.00	
206-000-131-000	FED AID MATCH DUE FROM OTHER			101.00
206-000-301-000	MATCHING TAX FUND BALANCE			3,961.00
Total			4,062.00	4,062.00
Adjusting Journal Entries JE # 7		1311		
To adjust CY Property Tax Receivable				
206-000-120-000	A/R- Property Taxes		652,608.00	
206-000-220-000	Deferred Property Taxes			652,608.00
Total			652,608.00	652,608.00
Adjusting Journal Entries JE # 8				
To reverse PY AR				
206-000-449-400	WAGONSELLER ROAD GRANT CDAP		4,062.00	
206-000-115-000	MATCHING TAX ACCTS. RECEIVABLE			4,062.00
Total			4,062.00	4,062.00
Adjusting Journal Entries JE # 9		AJE #5		
To reverse AJE #5.				
206-000-101-000	MATCHING TAX CASH		730,365.00	
206-000-218-000	TRANSFER OUT			730,365.00
Total			730,365.00	730,365.00

Client: **001-01480000 - Tazewell County, Illinois**
Engagement: **AUD - Tazewell County, Illinois**
Period Ending: **11/30/2015**
Trial Balance: **208 - Veterans Assistance**
Workpaper: **208 - Veterans Assistance AJE Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1		1311		
To adjust CY Property Tax Receivable				
208-000-120-000	A/R Property Taxes		209,039.00	
208-000-220-000	Deferred Property Taxes			209,039.00
Total			<u>209,039.00</u>	<u>209,039.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **211 - Animal Control**
 Workpaper: **211 - Animal Control AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2				
	To book prepaids for the current year	2105		
211-000-111-000	PRE-PAID EXPENSE		1,286.00	
211-000-201-000	AN. CONT. ACCOUNTS PAYABLE			1,286.00
Total			<u>1,286.00</u>	<u>1,286.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **212 - Working Cash**
 Workpaper: **212 - Working Cash AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		7212.50		
To record amount in working cash in excess of 450,000 as due to general fund				
212-155-599-000	TRANSFER OUT		1,409.00	
212-000-207-000	DUE TO OTHER FUNDS			1,409.00
Total			<u>1,409.00</u>	<u>1,409.00</u>
 Adjusting Journal Entries JE # 3		 3105		
To adjust fund balance by recording PY accrual entries.				
212-000-301-000	FUND BALANCE		990.00	
212-000-207-000	DUE TO OTHER FUNDS			990.00
Total			<u>990.00</u>	<u>990.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **215 - Indemnity Fund**
 Workpaper: **215 - Indemnity Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7215.60		
To record operating transfer for CY.				
215-000-599-000	TRANSFER OUT		14,917.00	
215-000-207-000	DUE TO OTHER FUNDS			14,917.00
Total			<u>14,917.00</u>	<u>14,917.00</u>
 Adjusting Journal Entries JE # 2		 3105		
To adjust fund balance by recording PY accrual entries.				
215-000-301-000	FUND BALANCE		25,839.00	
215-000-207-000	DUE TO OTHER FUNDS			25,839.00
Total			<u>25,839.00</u>	<u>25,839.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **218 - Unclaimed Funds**
 Workpaper: **218 - Unclaimed Funds AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		3105		
To adjust fund balance by recording PY accrual entries.				
218-000-301-000	FUND BALANCE		160.00	
218-000-207-000	DUE TO OTHER FUNDS			160.00
Total			160.00	160.00
Adjusting Journal Entries JE # 3		6110		
To record CY Due To General for interest.				
218-000-490-020	INTEREST		261.00	
218-000-207-000	DUE TO OTHER FUNDS			261.00
Total			261.00	261.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **219 - Liability Insurance**
 Workpaper: **219 - Liability Insurance AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1311		
To adjust CY Property Tax Receivable				
219-000-120-000	A/R- Property Taxes		1,084,298.00	
219-000-220-000	Deferred Property Taxes			1,084,298.00
Total			<u>1,084,298.00</u>	<u>1,084,298.00</u>
Adjusting Journal Entries JE # 3		Client		
To adjust cash balance.				
219-914-511-230	WORKMANS COMPENSATION		4,928.00	
219-000-101-200	WORKMANS COMP. ADMINISTRATION			4,928.00
Total			<u>4,928.00</u>	<u>4,928.00</u>

Client: 001-01480000 - Tazewell County, Illinois
 Engagement: AUD - Tazewell County, Illinois
 Period Ending: 11/30/2015
 Trial Balance: 221 - Persons with Developmental Disabilities
 Workpaper: 221 - Persons with Developmental Disabilities AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1311		
To adjust CY Property Tax Receivable				
221-000-120-000	A/R Property Taxes		565,934.00	
221-000-220-000	Deferred Property Taxes			565,934.00
Total			<u><u>565,934.00</u></u>	<u><u>565,934.00</u></u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **222 - County Health Fund**
 Workpaper: **222 - County Health Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 3				
7322B.02				
To reverse all PY Accounts Receivable and Deferred Revenue for the Health Department.				
222-000-223-000	REVENUE COLLECTED IN ADVANCE		16,843.00	
222-412-434-310	IDPH LOCAL HEALTH PROTECTION		90,686.00	
222-412-434-420	IDPA MEDICHEK - WCC		27,597.00	
222-414-431-410	WIC - FEDERAL FUNDS		54,362.00	
222-416-434-200	TEEN REACH GRANT INCOME		50,816.00	
222-416-434-220	ISBE SUMMER FOOD PROGRAM		775.00	
222-417-434-440	MEDICAID		27,188.00	
222-418-434-430	IDPA MEDICAID		95,524.00	
222-418-455-100	FAMILY CASE MGMT		199,658.00	
222-418-455-700	PATIENT CARE		9,714.00	
222-418-499-200	MISCELLANEOUS		46,689.00	
222-419-434-245	SPF-SIG		7,337.00	
222-419-434-254	DRUG FREE COMMUNITIES		8,569.00	
222-419-434-350	AH-TEEN PREGNANCY PREVENTION		19,605.00	
222-419-434-351	COMPREHENSIVE SCHOOL HEALTH		5,407.00	
222-419-434-410	NUCLEAR SAFETY (RADON)		3,111.00	
222-419-434-480	IEPA SWE GRANT		30,446.00	
222-419-434-483	IEPA GROUNDWATER		432.00	
222-419-434-490	IL BREAST/CERVICAL CANCER		32,539.00	
222-419-434-980	DISASTER PLANNING		56,668.00	
222-419-499-010	MISC INCOME		36,907.00	
222-000-115-000	HEALTH ACCOUNTS RECEIVABLE			804,031.00
222-412-434-995	SUMMER FOOD PROGRAM			300.00
222-412-445-350	FEES - ENVIRONMENTAL HEALTH			7,683.00
222-417-434-390	IDPH DENTAL SEALANT			
222-419-434-970	PUBLIC WATER SUPPLIES			
222-419-434-980	DISASTER PLANNING			
222-419-434-990	QUALITY QUEST CTG			
222-419-499-010	MISC INCOME			8,859.00
Total			820,873.00	820,873.00
Adjusting Journal Entries JE # 4				
1317				
To reclass PPRT per County allocation percentage.				
222-412-434-000	PERSONAL PROPERTY REPLAC. TAX		263.00	
222-000-207-000	DUE TO OTHER FUNDS			263.00
Total			263.00	263.00
Adjusting Journal Entries JE # 5				
7322B.02				
To record current year receivables/deferrals.				
222-000-115-000	HEALTH ACCOUNTS RECEIVABLE		660,462.00	
222-412-434-995	SUMMER FOOD PROGRAM		575.00	
222-412-445-350	FEES - ENVIRONMENTAL HEALTH		3,873.00	
222-419-499-010	MISC INCOME		8,517.00	
222-000-223-000	REVENUE COLLECTED IN ADVANCE			12,965.00
222-412-434-310	IDPH LOCAL HEALTH PROTECTION			91,101.00
222-412-434-420	IDPA MEDICHEK - WCC			5,780.00
222-412-434-995	SUMMER FOOD PROGRAM			
222-412-499-010	MISCELLANEOUS			1,288.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **222 - County Health Fund**
 Workpaper: **222 - County Health Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
222-414-431-410	WIC - FEDERAL FUNDS			27,214.00
222-416-434-200	TEEN REACH GRANT INCOME			
222-416-434-220	ISBE SUMMER FOOD PROGRAM			
222-417-434-440	MEDICAID			16,214.00
222-418-434-430	IDPA MEDICAID			124,044.00
222-418-455-100	FAMILY CASE MGMT			135,654.00
222-418-455-700	PATIENT CARE			24,719.00
222-418-499-200	MISCELLANEOUS			69,074.00
222-419-434-245	SPF-SIG			
222-419-434-254	DRUG FREE COMMUNITIES			17,368.00
222-419-434-350	AH-TEEN PREGNANCY PREVENTION			21,556.00
222-419-434-351	COMPREHENSIVE SCHOOL HEALTH			
222-419-434-357	TOBACCO			18,431.00
222-419-434-400	VECTOR CONTROL			13,346.00
222-419-434-410	NUCLEAR SAFETY (RADON)			805.00
222-419-434-480	IEPA SWE GRANT			29,712.00
222-419-434-483	IEPA GROUNDWATER			72.00
222-419-434-490	IL BREAST/CERVICAL CANCER			18,200.00
222-419-434-980	DISASTER PLANNING			39,722.00
222-419-499-010	MISC INCOME			6,162.00
222-419-499-010	MISC INCOME			
Total			673,427.00	673,427.00

Adjusting Journal Entries JE # 6 **7322B.02**

To record WIC noncash and immunizations.

222-412-550-000	VACCINE-COMM DISEASE		279,181.00	
222-414-550-000	WIC-FOOD INSTRUMENTS (NON-CASH)		831,144.00	
222-412-434-315	IDPH VACCINE ALLOW			148,632.00
222-412-434-316	PRIVATE VACCINE ALLOW			130,549.00
222-414-431-410	WIC - FEDERAL FUNDS			831,144.00
Total			1,110,325.00	1,110,325.00

Adjusting Journal Entries JE # 7 **3105**

To adjust fund balance by recording PY accrual entries.

222-000-115-000	HEALTH ACCOUNTS RECEIVABLE		176,278.00	
222-000-223-000	REVENUE COLLECTED IN ADVANCE		150,580.00	
222-000-207-000	DUE TO OTHER FUNDS			1,106.00
222-000-301-000	HEALTH DEPARTMENT FUND			325,752.00
Total			326,858.00	326,858.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **222 - County Health Fund**
 Workpaper: **222 - County Health Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 8		2105		
To book prepaids for the current year				
222-000-111-000	PRE-PAID EXPENSES		5,483.00	
222-000-201-000	ACCOUNTS PAYABLE			5,483.00
Total			<u>5,483.00</u>	<u>5,483.00</u>
Adjusting Journal Entries JE # 9		1311		
To adjust CY Property Tax Receivable				
222-000-120-000	A/R- Property Taxes		882,041.00	
222-000-220-000	Deferred Property Taxes			882,041.00
Total			<u>882,041.00</u>	<u>882,041.00</u>
Adjusting Journal Entries JE # 11		7322B.02		
To record uncollectible AR				
222-419-533-200	BAD DEBT EXPENSE		203.00	
222-419-434-410	NUCLEAR SAFETY (RADON)			203.00
Total			<u>203.00</u>	<u>203.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **224 - Social Security**
 Workpaper: **224 - Social Security AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1311		
To adjust CY Property Tax Receivable				
224-000-120-000	A/R Property Taxes		943,965.00	
224-000-220-000	Deferred Property Taxes			943,965.00
Total			943,965.00	943,965.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **233 - Law Library**
 Workpaper: **233 - Law Library AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		2105		
To book prepaids for the current year				
233-000-111-000	PRE-PAID EXPENSE		50.00	
233-000-201-000	LAW LIBRARY ACCOUNTS PAYABLE			50.00
Total			50.00	50.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **242 - Circuit Clerk Automation**
 Workpaper: **242 - Circuit Clerk Automation AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2				
To adjust circuit clerk revenue to actual.				
242-000-101-010	CASH ON HAND		44,521.00	
242-000-434-010	AUTOMATION REVENUE	CC binder		44,521.00
Total			44,521.00	44,521.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **244 - Emergency Services**
 Workpaper: **244 - Emergency Services AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7044-12		
To record CY A/R for E-911 phone charges				
244-000-115-000	ACCOUNTS RECEIVABLE		535,527.00	
244-000-434-120	CENTURY LINK			5,111.00
244-000-434-125	COMCAST			8,401.00
244-000-434-150	FRONTIER			5,670.00
244-000-434-160	WIRELESS SURCHARGE			500,715.00
244-000-434-180	AT&T			6,841.00
244-000-434-200	ITV 3			8,789.00
Total			535,527.00	535,527.00
Adjusting Journal Entries JE # 2		7044-12		
To reverse PY A/R for E-911 phone charges				
244-000-434-120	CENTURY LINK		11,559.00	
244-000-434-125	COMCAST		8,259.00	
244-000-434-150	FRONTIER		6,116.00	
244-000-434-160	WIRELESS SURCHARGE		283,675.00	
244-000-434-180	AT&T		7,850.00	
244-000-434-200	ITV 3		9,119.00	
244-000-115-000	ACCOUNTS RECEIVABLE			326,578.00
Total			326,578.00	326,578.00
Adjusting Journal Entries JE # 5		3105		
To adjust fund balance by recording PY accrual entries.				
244-000-115-000	ACCOUNTS RECEIVABLE		9,562.00	
244-000-301-000	FUND BALANCE		284,681.00	
244-000-201-000	ACCOUNTS PAYABLE			294,243.00
Total			294,243.00	294,243.00
Adjusting Journal Entries JE # 6		7044-12		
To record restatement related to the Wireless Surcharge				
244-000-115-000	ACCOUNTS RECEIVABLE		227,079.00	
244-000-301-000	FUND BALANCE			227,079.00
Total			227,079.00	227,079.00
Adjusting Journal Entries JE # 7		2102		
To reverse PY payable				
244-000-201-000	ACCOUNTS PAYABLE		304,688.00	
244-911-533-210	ETSB TELEPHONE LINE CHARGES			3,823.00
244-911-533-210	ETSB TELEPHONE LINE CHARGES			10,445.00
244-911-533-710	ETSB MAINTENANCE			66,900.00
244-911-533-710	ETSB MAINTENANCE			223,520.00
Total			304,688.00	304,688.00
Adjusting Journal Entries JE # 8		2101		

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **244 - Emergency Services**
 Workpaper: **244 - Emergency Services AJE Report**

Account	Description	W/P Ref	Debit	Credit
To record additional payables				
244-911-533-710	ETSB MAINTENANCE		448,342.00	
244-000-201-000	ACCOUNTS PAYABLE			448,342.00
Total			448,342.00	448,342.00
Adjusting Journal Entries JE # 9				
		7044-50		
To defer air card reimbursements				
244-000-434-210	AIR CARD REIMBURSEMENT		18,430.00	
244-000-223-000	Deferred Revenue			18,430.00
Total			18,430.00	18,430.00

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **247 - Economic Development Grant**
 Workpaper: **247 - Economic Development Grant AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		7247.12		
To properly record current note receivable on Economic Development Loans.				
247-000-450-105	LOAN REPAYMENT		11,251.00	
247-000-115-000	ACCOUNTS RECEIVABLE			11,251.00
Total			<u>11,251.00</u>	<u>11,251.00</u>
Adjusting Journal Entries JE # 3		3105		
To adjust fund balance by recording PY accrual entries.				
247-000-301-000	FUND BALANCE		9,410.00	
247-000-115-000	ACCOUNTS RECEIVABLE			9,410.00
Total			<u>9,410.00</u>	<u>9,410.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **249 - Health Insurance**
 Workpaper: **249 - Health Insurance AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		7749.13		
To record IBNR.				
249-914-533-531	CLAIMS PAID		195,317.00	
249-000-202-000	I.B.N.R.			195,317.00
Total			195,317.00	195,317.00
Adjusting Journal Entries JE # 3		6110		
To record due from General Fund for November premiums and reverse PY.				
249-000-131-000	DUE FROM GENERAL FUND		195,591.00	
249-000-455-100	COUNTY GENERAL		187,926.00	
249-000-131-000	DUE FROM GENERAL FUND			187,926.00
249-000-455-100	COUNTY GENERAL			195,591.00
Total			383,517.00	383,517.00
Adjusting Journal Entries JE # 4		3105		
To adjust fund balance by recording PY accrual entries.				
249-000-115-000	ACCOUNTS RECEIVABLE		257,978.00	
249-000-131-000	DUE FROM GENERAL FUND		1,356.00	
249-000-301-000	FUND BALANCE		51,953.00	
249-914-533-531	CLAIMS PAID			311,287.00
Total			311,287.00	311,287.00
Adjusting Journal Entries JE # 5		7749.12/7749.16		
To reverse PY stop loss receivable.				
249-000-455-600	STOP LOSS RECOVERY		257,978.00	
249-000-115-000	ACCOUNTS RECEIVABLE			257,978.00
Total			257,978.00	257,978.00

Client: **001-0148000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **250 - Circuit Clerk-Child Support**
 Workpaper: **250 - Circuit Clerk-Child Support AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7250.40		
To reverse PY accounts receivable & record CY accounts receivable.				
250-000-115-000	CHILD SUPP ACCOUNTS RECEIVABLE		10,041.00	
250-000-442-900	CHILD SUPPORT / IDPA		35,752.00	
250-000-115-000	CHILD SUPP ACCOUNTS RECEIVABLE			35,752.00
250-000-442-900	CHILD SUPPORT / IDPA			10,041.00
Total			<u>45,793.00</u>	<u>45,793.00</u>
 Adjusting Journal Entries JE # 3		 3105		
To adjust fund balance by recording PY accrual entries.				
250-000-115-000	CHILD SUPP ACCOUNTS RECEIVABLE		21,192.00	
250-000-301-000	FUND BALANCE			21,192.00
Total			<u>21,192.00</u>	<u>21,192.00</u>
 Adjusting Journal Entries JE # 4		 CC binder		
To adjust circuit clerk revenue to actual.				
250-000-101-010	CASH ON HAND		16,048.00	
250-000-442-800	REVENUE			16,048.00
Total			<u>16,048.00</u>	<u>16,048.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **254 - Solid Waste Planning**
 Workpaper: **254 - Solid Waste Planning AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7254-12		
To properly record due to General Fund for interest earned.				
254-112-599-000	TRANSFER OUT		5,000.00	
254-000-207-000	DUE TO OTHER FUNDS			5,000.00
Total			<u>5,000.00</u>	<u>5,000.00</u>
Adjusting Journal Entries JE # 2		7254-15		
To record A/R for tipping fees and reverse PY receivable				
254-000-115-000	ACCOUNTS RECEIVABLE		57,293.00	
254-000-434-000	REVENUE		69,305.00	
254-000-115-000	ACCOUNTS RECEIVABLE			69,305.00
254-000-434-000	REVENUE			57,293.00
Total			<u>126,598.00</u>	<u>126,598.00</u>
Adjusting Journal Entries JE # 3		3105		
To adjust fund balance by recording PY accrual entries.				
254-000-115-000	ACCOUNTS RECEIVABLE		2,420.00	
254-000-301-000	FUND BALANCE		2,628.00	
254-000-207-000	DUE TO OTHER FUNDS			5,048.00
Total			<u>5,048.00</u>	<u>5,048.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **255 - Rural We-Care Inc**
 Workpaper: **255 - Rural We-Care Inc AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7255-400		
To record PY receivable & Payable				
255-000-115-000	ACCOUNTS RECEIVABLE		115,775.00	
255-000-201-000	ACCOUNTS PAYABLE			115,775.00
Total			<u>115,775.00</u>	<u>115,775.00</u>
Adjusting Journal Entries JE # 2		7255-400		
To reverse PY Receivable & Payable				
255-000-201-000	ACCOUNTS PAYABLE		115,775.00	
255-000-450-100	FEDERAL GRANT		48,774.00	
255-000-450-200	STATE GRANT		67,001.00	
255-000-115-000	ACCOUNTS RECEIVABLE			115,775.00
255-151-533-000	FEDERAL GRANT			48,774.00
255-151-533-100	STATE GRANT			67,001.00
Total			<u>231,550.00</u>	<u>231,550.00</u>
Adjusting Journal Entries JE # 3		7255-400		
To record CY Receivable & Payable				
255-000-115-000	ACCOUNTS RECEIVABLE		161,102.00	
255-151-533-000	FEDERAL GRANT		48,427.00	
255-151-533-100	STATE GRANT		40,479.00	
255-000-201-000	ACCOUNTS PAYABLE			88,906.00
255-000-450-100	FEDERAL GRANT			120,623.00
255-000-450-200	STATE GRANT			40,479.00
Total			<u>250,008.00</u>	<u>250,008.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **256 - Circuit Clerk-Document Storage**
 Workpaper: **256 - Circuit Clerk-Document Storage AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust circuit clerk revenue to actual.				
256-000-101-010	CASH ON HAND		44,243.00	
256-000-442-950	DOCUMENT STORAGE FEES	CC binder		44,243.00
Total			<u><u>44,243.00</u></u>	<u><u>44,243.00</u></u>

Client: **001-0148000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **258 - Child Advocacy Center**
 Workpaper: **258 - Child Advocacy Center AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		7258-13		
To record CAC A/R and deferral and reverse PY CAC A/R and deferral				
258-000-223-000	DEFERRED REVENUE		2,498.00	
258-000-460-030	STATE GRANT		8,812.00	
258-000-115-000	RECEIVABLE			9,186.00
258-000-460-040	FEDERAL GRANT			2,124.00
Total			<u>11,310.00</u>	<u>11,310.00</u>
 Adjusting Journal Entries JE # 2		 301		
To adjust fund balance by recording PY accrual entries.				
258-000-301-000	FUND BALANCE		19,544.00	
258-000-115-000	RECEIVABLE			17,046.00
258-000-223-000	DEFERRED REVENUE			2,498.00
Total			<u>19,544.00</u>	<u>19,544.00</u>
 Adjusting Journal Entries JE # 3		 2105		
To book prepaids for current year				
258-000-111-000	PRE-PAIDS		600.00	
258-000-201-000	ACCOUNTS PAYABLE			600.00
Total			<u>600.00</u>	<u>600.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **259 - Sheriff Grant Fund**
 Workpaper: **259 - Sheriff Grant Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		1346		
To record STEP Grant AR				
259-000-115-000	ACCOUNTS RECEIVABLE		17,012.00	
259-000-444-070	GRANT OVERTIME			17,012.00
Total			<u>17,012.00</u>	<u>17,012.00</u>

Client: **001-01480000 - Tazewell County, Illinois**
 Engagement: **AUD - Tazewell County, Illinois**
 Period Ending: **11/30/2015**
 Trial Balance: **350 - 2005 Debt Service**
 Workpaper: **350 - 2005 Debt Service AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3105		
To adjust fund balance by recording PY accrual entries.				
350-000-301-000	FUND BALANCE		5,673.00	
350-000-207-000	DUE TO OTHER FUNDS			5,673.00
Total			5,673.00	5,673.00

Tazewell County Board



David Zimmerman, Chairman of the Board
Wendy K. Ferrill, County Administrator

May 20, 2016

CliftonLarsonAllen LLP
301 SW Adams, Suite 1000
Peoria, IL 61602

This representation letter is provided in connection with your audit of the financial statements of Tazewell County, Illinois, which comprise the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information as of November 30, 2015, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of May 20, 2016, the following representations made to you during your audit of the financial statements as of and for the year ended November 30, 2015.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 14, 2015, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions used by us in making accounting estimates, are reasonable.
- We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions used in making those estimates, and we believe the estimates (including those measured at fair value) and the significant assumptions used in making those accounting estimates are reasonable.

- Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements or in the schedule of findings and questioned costs.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts, including adjusting journal entries to convert our cash basis records to the accrual basis. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
- We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.
- All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
- Access to all audit or relevant monitoring reports, if any, received from funding sources.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others when the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse whose effects should be considered when preparing financial statements.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.

- We have a process to track the status of audit findings and recommendations.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Tazewell County, Illinois, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
- We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- The financial statements include all component units.
- The financial statements properly classify all funds and activities.
- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
- As part of your audit, you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.
- In regards to the nonattest services performed by you, we have:
 - Made all management judgments and decisions and assumed all management responsibilities.

- Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
- Evaluated the adequacy and results of the services performed.
- Accepted responsibility for the results of the services.
- With respect to federal award programs:
 - We are responsible for understanding and complying with, and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.
 - We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
 - If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
 - We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
 - We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

- We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Circular A-133 Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
- We have disclosed to you any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in *OMB Circular A-87, Cost Principles State, Local, and Tribal Governments*, and *OMB's Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance was audited.

- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133.
- We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that subrecipients have taken the appropriate and timely corrective action on findings.
- We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.
- We are responsible for preparing a corrective action plan and taking corrective action on each audit finding.
- We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: *Vicki Sharoff* Title: County Auditor

Signature: Wendy G. Ferrill Title: County Administrator

Signature: Mary J. Burress Title: County Treasurer