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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, 2016, 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 entity's internal control.

However, during our audit, we became aware of a matter that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. A separate communication dated April 26, 2017 contains our written communication of significant deficiencies and material weaknesses in the entity's internal control. This letter does not affect our communication dated April 26, 2017.

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.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various entity personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

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.

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Peoria, Illinois
April 26, 2017