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Chairman and Members of the County Board and Management
Tazewell County, Illinois

In planning and performing our audit of 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, 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 opinions on the financial statements, 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 deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control. Our comments and suggestions regarding those matters are summarized below. A separate communication dated May 23, 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 May 23, 2017.

- Bank Accounts Not Recorded in General Ledger

The County Sheriff's office maintains a bank account which is not recorded in the County's general ledger. Activity for this account is not recorded in the County's general ledger.

We recommend that the County review the possibility that all bank accounts, including receipt and disbursement activity, are recorded in the general ledger to ensure the financial information is complete. Reconciliations that are being prepared should be compared to balances maintained in the general ledger. Specifically, we would recommend the following account be recorded in the general ledger:

County Sheriff Crime Prevention

- Old Outstanding Checks

The Clearing Account, Health Insurance Internal Service, and Sheriff Inmate account bank accounts are reconciled monthly; however, there are a significant number of outstanding checks that have been outstanding for over a year. We recommend that these checks be investigated and resolved.

- Sheriff's Commissary Fund

The Sheriff's Commissary account bank account does not appear to be reconciled monthly; during our testing, it was noted that the Sheriff's Department does not keep an outstanding check listing for the Sheriff's Commissary bank account. We recommend that this account be reconciled on a monthly basis and all reconciling items be tracked appropriately.

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.

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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 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
May 23, 2017