

The 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, 2014, 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 and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below.

- 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

- County Highway Department Deposits

Payments for services and reimbursements are received in various offices and departments throughout the County and provided to the Treasurer's office for depositing into the proper bank account and recording in the general ledger. The timeliness of the depositing and recording is imperative to ensure current information is available for management to make decisions.

During our testing of the Highway revenue accounts, we noted that there was a significant delay between the date the funds were received by the Highway department and when they were actually remitted to the Treasurer's office. We recommend that procedures be put into place to ensure that these payments are remitted timely. An option would be for the Treasurer's office to receive all deposits directly.

- Emergency Telephone System Board Invoices

Invoices related to the Emergency Telephone System Board office are not being remitted timely to the County Auditor for payment. The timeliness of payments is imperative to ensure all liabilities are being recognized and current information is available for management to make decisions.

During our discussions with the County Auditor and testing of ETSB accounts payable, we noted that there was a significant delay between the date invoices were received by the ETSB office and when they were actually remitted to the County Auditor for payment. We recommend that procedures be put in place to ensure all ETSB invoices are received at the ETSB central office and then remitted to the County Auditor timely.

- Sheriff's Inmate Outstanding Checks

The Sheriff's Inmate Refund bank account is 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.

* * *

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.

Clifton Larson Allen LLP

Peoria, Illinois
May 6, 2015