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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, 2017, 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 a deficiency in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control. Our comment and suggestion regarding this matter is summarized below. A separate communication dated May 25, 2018, 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 25, 2018.

**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 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 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.

*CliftonLarsonAllen LLP*

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Peoria, Illinois  
May 25, 2018