



**PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK
COUNTY OF PEORIA, ILLINOIS**

MANAGEMENT LETTER

December 31, 2020



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The Honorable Robert Spears
Clerk of the Circuit Court
Peoria County
Peoria, Illinois

In planning and performing our audit of the financial statements of the Peoria County Office of the Circuit Clerk's (Circuit Clerk) Fund as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Circuit Clerk's internal control over financial reporting (internal control) as a basis for designing our auditing 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 Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that are not identified. Given these limitations, during our audit we did not identify deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During the audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters and opportunities for strengthening internal controls and operating efficiency. [2020-001, 2020-002 and 2020-003]

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with you 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 these recommendations.

The Circuit Clerk's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the management, the County Board and others within the organization.

Springfield, Illinois
June 28, 2021

OTHER COMMENTS AND RECOMMENDATIONS

CONTROL DEFICIENCIES

2020-001 Failure to Properly Distribute Fees

The Peoria County Circuit Clerk's office failed to properly distribute the trauma center fee for weapons offenses in accordance with Illinois Compiled Statutes during fiscal year 2020. The Circuit Clerk's office should ensure that all fees are set up in the system to be properly distributed in accordance with the Illinois Compiled Statutes.

Management Response: There are two fee schedules for weapons offenses, due to the ability of the State's Attorney's Office to retroactively charge fees from before the CTAA went into effect on 7/1/19. The clerk simply selected the old fee schedule instead of the new fee schedule as charge on the financial sentencing order.

2020-002 Timely Distribution of Fines and Fees

During the fiscal year, the Peoria County Circuit Clerk's office failed to timely distribute fines and fees in accordance with the Illinois Compiled Statutes. Per 705 ILCS 105/27.1b, all fees shall be disbursed by the clerk on a monthly basis. We recommend that the Office of the Circuit Clerk ensure all fines and fees are distributed timely in accordance with the Illinois Compiled Statutes.

Management Response: The Peoria County Circuit Clerk's office failed to timely distribute fines and fees twice during the fiscal year, where fees were distributed after the 30 days as required by statute. These late distributions were during the height of Covid and County employee furloughs. The Clerk's office had only one employee with the ability to process disbursements. We have now trained multiple employees to be able to process disbursements to prevent any delays in the future.

OTHER COMMENTS AND RECOMMENDATIONS (CONTINUED)

CONTROL DEFICIENCIES (CONTINUED)

2020-003 Bank Reconciliations

During our review of Circuit Clerk bank reconciliations, we noted the following:

- Two accounts had outstanding checks dating back to 2014. Per the Uniform Disposition of Unclaimed Property Act, all unclaimed checks on the County's outstanding check list become unclaimed property after three years. In order to avoid penalties and fines as described in Section 25.5 of the Act, we recommend that all outstanding checks greater than three years are reported and remitted to the State of Illinois Treasurer's Office on an annual basis.
- One Circuit Clerk bank account was not recorded on the Circuit Clerk's trial balance. We recommend that all bank accounts are included in the trial balance provided for the audit.

Management Response: The Traffic Bank account is the only account with checks dating back to 2014. This account has subsequently been closed with all checks being reissued out of the Criminal bank account. All outstanding checks in the Civil bank account will be reissued during the current fiscal year.

The Bail bank account that was previously used to transfer bond payments has never been recorded on the Circuit Clerk's trial balance. This bank account has been closed.