

**LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK**

**Agency Fund
Financial Statements**

November 30, 2012

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INDEPENDENT AUDITOR'S REPORT

LaSalle County Circuit Clerk
LaSalle County Courthouse
Ottawa, Illinois

We have audited the accompanying financial statement of the fiduciary fund of the LaSalle County, Illinois Circuit Clerk (a department of LaSalle County, Illinois) as of and for the year ended November 30, 2012, as listed in the table of contents. This financial statement is the responsibility of the LaSalle County, Illinois Circuit Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe our audit provides a reasonable basis for our opinion.

As discussed in Note A, the financial statements present only the Agency Fund of the Circuit Clerk and do not purport to, and do not, present fairly the financial position and the changes in financial position of LaSalle County, Illinois as of November 30, 2012 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the LaSalle County, Illinois Circuit Clerk's fiduciary fund as of November 30, 2012 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* we have also issued a report dated May 8, 2013 on our consideration of the Circuit Clerk's internal control over financial reporting of the agency fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters which is included within. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The LaSalle County, Illinois Circuit Clerk has not presented a management's discussion and analysis for the fiduciary fund that accounting principles generally accepted in the United States of America require to be presented to supplement the fund financial statement. Such missing information, although not a part of the fund financial statement, is required by the Governmental Accounting Standards Board which considers it to be an essential part of the financial reporting for placing the fund financial statement in an appropriate operational, economic, or historical context. Our opinion on the fund financial statement is not affected by this missing information.

Our audit was conducted for the purpose of forming an opinion on the financial statement of the fiduciary fund. The Statement of Changes in Assets and Liabilities – Agency Fund and Report J are supplementary information and are presented for the purpose of additional analysis and are not a required part of the financial statement. Report J provides relevant information that is not provided by the fiduciary fund financial statement, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Report J is based on guidelines of the Administrative Office of the Illinois Courts. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The Statement of Changes in Assets and Liabilities – Agency Fund and Report J have been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the fund statement itself, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the Statement of Changes in Assets and Liabilities – Agency Fund and Report J are fairly stated in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the County of LaSalle, Illinois, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

Wipfli LLP

Mendota, Illinois
May 8, 2013

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
BALANCE SHEET
November 30, 2012

A S S E T S	
Cash	\$1,731,021
Deposits	25,304
Total assets	\$1,756,325
LIABILITIES	
Liabilities:	
Bonds	\$1,328,778
Bond Forfeiture	9,590
City Attorney	1,381
Clerk Fees	55,279
Clerk Operations and Administration	2,837
Collection Interest	37
Conservation Police Op	200
County Fee	45,167
Court Automation	15,450
Court Services Fees	3,545
DNA Identification	3,224
Document Storage	15,328
Domestic Violence	708
Drivers Education	2,254
Drug Crime Lab	700
Drug Enforcement	38,135
Drug Treatment	6,816
Due to County - interest	10,089
DUI Equipment	19,867
Failure to Appear	8,495
Fines	58,156
Fire Prevention	683
Fire Truck Revolving Loan	670
Foreclosure Prevention Program	1,500
Highway Hire-Back	670
Illinois State Police Operations Assistance	9,171
Judicial Security	13,602
Juvenile Expungment	1,254
Lab Analysis	200
Law Library	4,056
Lump Sum Surcharge	16,911
Medical Costs	1,696
Miscellaneous	13,584
PCS Operations	3,995
Police Vehicle Fund	4,212
Prisoner Review Board	110
Probation	12,033
Public Defender	43
Restitution	4,726
SAO Automation	624
School District Fee	812
Sheriff Fees	3,280
Spinal Cord Trust	262
State Fee	19,786
State Police Services	983
States Attorney	4,420
STD Test Costs	(10)
Surcharge/Leads	236
T&CCSF	28
Traffic Safety School	2,400
Trauma Center	2,850
Violent Crime	1,176
VCVA	2,200
Work Release	2,126
Total liabilities	\$1,756,325

See Notes to Financial Statements.

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
NOTES TO FINANCIAL STATEMENTS
November 30, 2012

(A) Summary of Significant Accounting Policies:

1) Reporting Entity:

The Circuit Clerk is a part of the County of LaSalle, which is governed by an elected twenty-nine member board. These statements only represent the Trust and Agency accounts of the Circuit Clerk of LaSalle County. The Circuit Clerk collects fees, fines and penalties and remits these amounts to the proper agencies or individuals.

2) Fund Accounting:

The Fiduciary Funds are used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent for other governments/funds/individuals. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

3) Basis of Accounting:

The Fiduciary Funds are accounted for on the accrual basis. The primary objective is to present the County's custodial responsibility in connection with these funds.

(B) Cash and Deposits:

Deposit accounts at year-end consisted of demand deposit accounts, money market checking, and certificates of deposit.

Permitted investments are outlined in Chapter 30 Act 235 Section 2 of the Illinois Compiled Statutes. Section 2 also contains eleven provisions regarding repurchase agreements.

Cash and investments as of November 30, 2012 are classified in the financial statements as follows:

	Carrying Amount
Cash in bank	\$1,731,021
Certificates of Deposit	25,304
Total	\$1,756,325

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
NOTES TO FINANCIAL STATEMENTS
November 30, 2012

(B) Cash and Deposits (continued):

Cash and investments as of November 30, 2012 consist of the following:

	Statement of Net Assets
Deposits with financial institutions	\$1,756,325

Deposits:

Concentration of credit risk and Foreign Currency Risk:

As of November 30, 2012, the carrying amount of the deposits with financial institutions totaled \$1,756,325 with the bank balances totaling \$2,062,086. All deposits are covered by federal depository insurance, or by collateral held by the County's agent, in the County's name. The County has no foreign currency risk for deposits at year end.

Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Circuit Clerk's investments in certificates of deposit are not subject to interest rate risk as these investments have fixed interest rates through the date of maturity. The Circuit Clerk has no specific policy on the interest rate risk at year-end.

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

November 30, 2012

	November 30, 2011	Receipts	Disbursements	November 30, 2012
Abandon Residential Property Relief	\$0	\$39	\$39	\$0
Bonds	1,720,581	7,071,575	7,463,378	1,328,778
Bond Forfeiture	0	359,094	349,504	9,590
City Attorney	909	17,967	17,495	1,381
Clerk Fees	63,830	945,883	954,434	55,279
Clerk Operations and Administration	3,098	41,442	41,703	2,837
Collection Interest	0	71	34	37
Conservation Police Op	0	1,890	1,690	200
County Fee	52,009	695,127	701,969	45,167
Court Automation	17,821	242,314	244,685	15,450
Court Services Fees	3,959	57,684	58,098	3,545
DNA Identification	3,092	47,715	47,583	3,224
Document Storage	17,719	239,812	242,203	15,328
Domestic Violence	1,052	7,532	7,876	708
Drivers Education	3,072	38,927	39,745	2,254
Drug Crime Lab	200	12,343	11,843	700
Drug Enforcement	12,042	478,235	452,142	38,135
Drug Treatment	653	97,226	91,063	6,816
Due to County - interest	11,183	338	1,432	10,089
DUI Equipment	24,718	336,797	341,648	19,867
Failure to Appear	11,027	105,498	108,030	8,495
Fines	75,136	953,572	970,552	58,156
Fire Prevention	825	10,955	11,097	683
Fire Truck Revolving Loan	815	11,179	11,324	670
Foreclosure Prevention Program	2,050	26,650	27,200	1,500
Highway Hire-Back	810	4,755	4,895	670
Illinois State Police Operations Assistance	9,275	132,885	132,989	9,171
Judicial Security	15,688	216,889	218,975	13,602
Juvenile Expungment	939	16,314	15,999	1,254
Lab Analysis	90	1,760	1,650	200
Law Library	5,044	68,679	69,667	4,056
Lump Sum Surcharge	8,353	252,431	243,873	16,911
Maintenance and Child Support	0	1,267,242	1,267,242	0
Maintenance and Child Support Administrative Fees	0	41,441	41,441	0
Medical Costs	1,826	25,892	26,022	1,696
Miscellaneous	17,540	29,067	33,023	13,584
PCS Operations	0	14,255	10,260	3,995
Police Vehicle Fund	4,505	64,612	64,905	4,212
Prisoner Review Board	106	1,609	1,605	110
Probation	10,245	141,410	139,622	12,033
Public Defender	43	0	0	43
Restitution	(6,702)	227,464	216,036	4,726
SAO Automation	0	3,708	3,084	624
School District Fee	150	2,525	1,863	812
Sheriff Fees	4,128	54,828	55,676	3,280
Spinal Cord Trust	220	4,303	4,261	262
State Fee	20,933	300,558	301,705	19,786
State Police Services	637	12,750	12,404	983
States Attorney	4,818	68,072	68,470	4,420
STD Test Costs	0	(10)	0	(10)
Surcharge/Leads	212	3,191	3,167	236
T&CCSF	20	338	330	28
Traffic Safety School	2,875	34,215	34,690	2,400
Trauma Center	2,075	42,055	41,280	2,850
Violent Crime	3,012	88,713	90,549	1,176
VCVA	0	3,885	1,685	2,200
Work Release	2,287	34,058	34,219	2,126
Total	\$2,134,920	\$14,959,759	\$15,338,354	\$1,756,325

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
13TH JUDICIAL CIRCUIT, LA SALLE COUNTY, ILLINOIS
FISCAL YEAR ENDING NOVEMBER 30, 2011

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$972,720.99
(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$242,313.55
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$24,889.84
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$239,812.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$41,441.50
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$0.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$372.19	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$20,656.69	
(3) OTHER	\$2,170.00	
	SECTION G (1,2,3) TOTAL	\$23,198.88

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$1,544,376.76

PART II - COST OF OPERATING CLERK'S OFFICE**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)	\$57,976.95	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL	\$1,026,084.02	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	31
	(ii) PART TIME:	12

NOTE: DO NOT INCLUDE SALARIES
REPORTED IN B THROUGH F BELOW.

SECTION A (1,2) TOTAL \$1,084,060.97

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL
AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED
IN C THROUGH F BELOW.)

(1) PAID FROM COURT AUTOMATION FUND	\$207,218.03	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION B (1,2) TOTAL \$207,218.03

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES
DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	\$56,498.19	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION C (1,2) TOTAL \$56,498.19

D. COURT DOCUMENT STORAGE EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES
DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)

(1) PAID FROM DOCUMENT STORAGE FUND	\$297,815.59	
(2) PAID FROM COUNTY GENERAL FUND	\$0.00	

SECTION D (1,2) TOTAL \$297,815.59

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING
TELECOMMUNICATIONS, TRAVEL, ETC.)

SECTION E TOTAL \$14,783.92

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN
ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

SECTION F TOTAL \$0.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS,
TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING
DOLLAR AMOUNTS ON ATTACHMENT A.)

NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE

SECTION G TOTAL \$6,406.65

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$1,666,783.35

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR
AGENCY CAPACITY and OF COLLECTIONS MADE FOR OTHERS**

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$1,217,462.36		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$12,313,420.05		
		SECTION A TOTAL	\$13,530,882.41
		THIS AMOUNT FORWARDED TO PAGE 7	

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

a. ALL EXCEPT DRUG FINES	\$523,904.86		
b. DRUG FINES	\$60,211.88		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$117,206.03		
e. OTHER			
	SUBTOTAL 1-a,b,c,d,e	\$701,322.77	

1.1) DRUG TASK FORCE **\$11,371.61**

2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$8,419.54		
b. DRUG FINES	\$0.00		
c. OTHER	\$1,863.43		
	SUBTOTAL 2-a,b,c	\$10,282.97	

TOTAL \$722,977.35

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

3) COUNTY

a. CRIMINAL FINES	\$315,523.93		
b. TRAFFIC FINES	\$298,420.48		
c. DRUG FINES	\$2,781.41		
d. CRIME LABORATORY FUND	\$0.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$1,085,534.96		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$1,702,260.78	

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$2,425,238.13
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$45,185.10
2. ROAD FUND (OVERWEIGHTS)	\$14,262.67
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$94,898.87
5. STATE CRIME LABORATORY FUND	\$11,843.00
6. STATE POLICE DUI FUND	\$11,106.87
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$92,233.57
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$330.00
9. DRIVERS EDUCATION FUND	\$39,744.80
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$7,609.00
11. DRUG TREATMENT FUND	\$91,062.96
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$41,280.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$301,636.22
17. GENERAL REVENUE FUND	\$268,404.91
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$58,878.56
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$4,261.00
36. FIRE PREVENTION FUND	\$11,097.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$3,167.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$47,583.63
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$39.00
45. LUMP SUM SURCHARGE*	\$243,873.69

SUBTOTAL 4 (1-45) \$ 1,388,497.85

THIS AMOUNT FORWARDED TO PAGE 5

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

SUBTOTAL SECTION B(1,1.1, 2, 3) \$2,425,238.13
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$1,388,497.85
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$0.00
49. CHILD MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND		\$0.00
50. CORPORATE CRIME FUND		\$0.00
51. DIESEL EMISSIONS TESTING FUND		\$0.00
52. ER RESTITUTION (STATE)		\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND		\$11,324.00
54. FORECLOSURE PREVENTION PROGRAM FUND		\$27,200.00
55. FTA WARRANT FEE (STATE POLICE)		\$3,428.10
56. ILLINOIS ANIMAL ABUSE FUND		\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND		\$0.00
58. ILLINOIS RACING BOARD		\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND		\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND		\$0.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$1,605.44
63. ROADSIDE MEMORIAL FUND		\$0.00
64. SEALING FEE (STATE POLICE)		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$0.00
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$132,989.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$13,020.20
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$4,895.00
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$0.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$0.00
999.OTHER (ITEMIZE ON ATTACHMENT D)		\$12,867.49
	SUBTOTAL 4 (46-999)	\$207,329.23
	SUBTOTAL 4 (1-999)	\$1,595,827.08
	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 4,021,065.21
	THIS AMOUNT FORWARDED TO PAGE	

C. FEES OF OTHERS

1. STATE'S ATTORNEY	\$87,552.51	
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$90,942.46	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$218,978.91	
SUBTOTAL (2-a,b)		\$309,921.37
3. COUNTY LAW LIBRARY FUND	\$69,667.00	
4. MARRIAGE FUND OF THE CIRCUIT COURT	\$0.00	
5. COUNTY FUND TO FINANCE THE COURT SYSTEM	\$58,096.92	
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$0.00	
(b) JUVENILE REPRESENTATION	\$0.00	
SUBTOTAL (6 -a,b)		\$0.00
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER	\$0.00	
8. MUNICIPAL ATTORNEY PROSECUTION FEE	\$17,495.69	
9. PROBATION AND COURT SERVICES FUND	\$150,148.31	
10. DISPUTE RESOLUTION FUND	\$0.00	
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
SUBTOTAL (11-a,b)		\$0.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE	\$1,650.13	
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
SUBTOTAL (13-a,b)		\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)	\$0.00	
15. COUNTY HEALTH FUND	\$0.00	
16. TRAFFIC SAFETY PROGRAM SCHOOL	\$34,690.00	
17. COUNTY JAIL MEDICAL COSTS FUND	\$26,021.77	
18. SEXUALLY TRANSMITTED DISEASE TEST FUND	\$0.00	
19. DOMESTIC RELATIONS LEGAL FUND	\$0.00	
20. CHILDREN'S WAITING ROOM FUND	\$0.00	
21. NEUTRAL SITE CUSTODY EXCHANGE FUND	\$0.00	
22. OTHER	\$0.00	
SECTION C TOTAL		\$755,243.70
THIS AMOUNT FORWARDED TO PAGE 7		

*Contains the FTA Warrant Fee and e-Citation Fee)

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$229,816.36
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$34,218.38	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$34,218.38
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$2,946.42
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$2,273,316.47	
b. OTHER	\$0.00	
	SUBTOTAL (8-a,b)	\$2,273,316.47
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)		\$136,130.23

SECTION D TOTAL \$2,676,427.86
THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$13,530,882.41
SECTION B TOTAL (FROM PAGE 5)	\$4,021,065.21
SECTION C TOTAL (FROM PAGE 6)	\$755,243.70
SECTION D TOTAL (FROM PAGE 7)	\$2,676,427.86
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$20,983,619.18

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES

NO

Please indicate the Month your fiscal year ends.

MONTH:

ATTACHMENT A

LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES

DESCRIPTION	AMOUNT
Mileage	\$3,028.19
Education	\$228.94
Association Dues	\$780.00
Office Supplies	\$1,966.61
Printing	\$402.91
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT A TOTAL	\$6,406.65

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT B

**LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2) FINES, PENALTIES,
ASSESSMENTS, CHARGES AND FORFEITURES PAID TO
MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS**

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
City of Earlville	\$4,590.50	\$985.75	\$0.00	\$0.00	\$1,629.14	\$7,205.39
City of LaSalle	\$74,905.83	\$14,289.45	\$0.00	\$0.00	\$14,471.34	\$103,666.62
City of Marseilles	\$27,094.57	\$1,503.74	\$0.00	\$0.00	\$10,131.61	\$38,729.92
City of Mendota	\$38,654.79	\$1,129.01	\$0.00	\$0.00	\$9,634.41	\$49,418.21
City of Oglesby	\$17,230.11	\$402.00	\$0.00	\$0.00	\$3,106.13	\$20,738.24
City of Ottawa	\$160,167.28	\$10,804.46	\$0.00	\$0.00	\$36,037.67	\$207,009.41
City of Peru	\$71,735.51	\$23,791.17	\$0.00	\$0.00	\$17,069.18	\$112,595.86
City of Sandwich	\$1,687.76	\$81.00	\$0.00	\$0.00	\$1,340.72	\$3,109.48
City of Seneca	\$11,155.49	\$1,188.64	\$0.00	\$0.00	\$3,748.97	\$16,093.10
City of Streator	\$59,417.76	\$1,890.33	\$0.00	\$0.00	\$12,082.25	\$73,390.34
Village of Cedar Point	\$540.69	\$0.00	\$0.00	\$0.00	\$140.00	\$680.69
Village of Dalzell	\$10,918.80	\$135.00	\$0.00	\$0.00	\$1,040.00	\$12,093.80
Village of Grand Ridge	\$5,541.49	\$480.87	\$0.00	\$0.00	\$1,159.85	\$7,182.21
Village of Kangley	\$15.57	\$0.00	\$0.00	\$0.00	\$0.00	\$15.57
Village of Leland	\$2,703.49	\$0.00	\$0.00	\$0.00	\$472.28	\$3,175.77
Village of Lostant	\$17,100.00	\$397.88	\$0.00	\$0.00	\$1,537.33	\$19,035.21
Village of Millington	\$556.72	\$0.00	\$0.00	\$0.00	\$0.00	\$556.72
Village of Naplate	\$135.72	\$0.00	\$0.00	\$0.00	\$90.00	\$225.72
Village of Rutland	\$1,286.42	\$0.00	\$0.00	\$0.00	\$230.00	\$1,516.42
Village of Sheridan	\$9,068.35	\$342.38	\$0.00	\$0.00	\$1,270.51	\$10,681.24
Village of Somonauk	\$6,853.68	\$0.00	\$0.00	\$0.00	\$1,270.09	\$8,123.77
Village of Tonica	\$981.70	\$270.00	\$0.00	\$0.00	\$350.00	\$1,601.70
Village of Utica	\$1,562.63	\$2,520.20	\$0.00	\$0.00	\$394.55	\$4,477.38
Crime Reduction Team	\$149.10	\$0.00	\$0.00	\$0.00	\$60.00	\$209.10
Trident	\$159.88	\$10,248.13	\$0.00	\$0.00	\$0.00	\$10,408.01
Safe	\$0.00	\$754.50	\$0.00	\$0.00	\$0.00	\$754.50
Adams Township	\$223.83	\$0.00	\$0.00	\$0.00	\$0.00	\$223.83
Allen Township	\$183.78	\$0.00	\$0.00	\$0.00	\$0.00	\$183.78
Brookfield Township	\$55.63	\$0.00	\$0.00	\$0.00	\$0.00	\$55.63
Bruce Township	\$340.87	\$0.00	\$0.00	\$0.00	\$0.00	\$340.87
Dayton Township	\$913.74	\$0.00	\$0.00	\$0.00	\$0.00	\$913.74
Dimmick Township	\$224.72	\$0.00	\$0.00	\$0.00	\$0.00	\$224.72
Eagle Township	\$89.45	\$0.00	\$0.00	\$0.00	\$0.00	\$89.45
Eden Township	\$57.85	\$0.00	\$0.00	\$0.00	\$0.00	\$57.85
Farm Ridge Township	\$146.85	\$0.00	\$0.00	\$0.00	\$0.00	\$146.85
Freedom Township	\$151.41	\$0.00	\$0.00	\$0.00	\$0.00	\$151.41
Grand Rapids Township	\$299.32	\$0.00	\$0.00	\$0.00	\$0.00	\$299.32
Groveland Township	\$51.17	\$0.00	\$0.00	\$0.00	\$0.00	\$51.17
Hope Township	\$42.28	\$0.00	\$0.00	\$0.00	\$0.00	\$42.28
Manlius Township	\$379.41	\$0.00	\$0.00	\$0.00	\$0.00	\$379.41
Mendota Township	\$579.82	\$0.00	\$0.00	\$0.00	\$0.00	\$579.82
Meriden Township	\$138.85	\$0.00	\$0.00	\$0.00	\$0.00	\$138.85
Miller Township	\$442.77	\$0.00	\$0.00	\$0.00	\$0.00	\$442.77
Mission Township	\$183.77	\$0.00	\$0.00	\$0.00	\$0.00	\$183.77
Northville Township	\$1,318.03	\$0.00	\$0.00	\$0.00	\$0.00	\$1,318.03
Ophir Township	\$102.35	\$0.00	\$0.00	\$0.00	\$0.00	\$102.35
Ottawa Township	\$87.66	\$0.00	\$0.00	\$0.00	\$0.00	\$87.66
Otter Creek Township	\$899.71	\$0.00	\$0.00	\$0.00	\$0.00	\$899.71
Peru Township	\$293.69	\$0.00	\$0.00	\$0.00	\$0.00	\$293.69
Richland Township	\$115.69	\$0.00	\$0.00	\$0.00	\$0.00	\$115.69
Serena Township	\$377.76	\$0.00	\$0.00	\$0.00	\$0.00	\$377.76
South Ottawa Township	\$42.28	\$0.00	\$0.00	\$0.00	\$0.00	\$42.28
Troy Grove Township	\$338.65	\$0.00	\$0.00	\$0.00	\$0.00	\$338.65
Vermillion Township	\$211.37	\$0.00	\$0.00	\$0.00	\$0.00	\$211.37
Wallace Township	\$126.83	\$0.00	\$0.00	\$0.00	\$0.00	\$126.83
School District Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$1,863.43	\$1,863.43
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$532,633.38	\$71,214.51	\$0.00	\$0.00	\$119,129.46	\$722,977.35
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$722,977.35

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON
PAGE 3. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

ATTACHMENT C

LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"

DESCRIPTION	AMOUNT
County Fee	\$701,708.10
Police Vehicle Fund	\$8,005.04
DUI Equipment	\$22,432.27
Transfer Fee	\$3,886.00
Bond Forfeiture	\$349,503.55
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$1,085,534.96

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTCHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

**INDEPENDENT ACCOUNTANT'S REPORT
ON COMPLIANCE AND ON INTERNAL
CONTROL OVER COMPLIANCE**

LaSalle County, Illinois Circuit Clerk
LaSalle County Courthouse
Ottawa, Illinois

Compliance

We have examined the LaSalle County, Illinois Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2012. The management of LaSalle County, Illinois Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the LaSalle County, Illinois Circuit Clerk's compliance based on our examination.

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Court Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the LaSalle County, Illinois Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing

such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the LaSalle County, Illinois Circuit Clerk's compliance with specified requirements.

In our opinion, the LaSalle County, Illinois Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended November 30, 2012. However, the results of our exam procedures disclosed instances of noncompliance with those requirements, which are described in the accompanying schedule of findings and responses as item 12-03.

Internal Control Over Compliance

The management of the LaSalle County, Illinois Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the LaSalle County, Illinois Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle County, Illinois Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the LaSalle County, Illinois Circuit Clerk's internal control over compliance.

A *deficiency* in an entity's internal control over compliance 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 noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* in an entity's internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over compliance. (see 12-01 and 12-02).

LaSalle County, Illinois Circuit Clerk's responses to the findings identified in our exam are described in the accompanying schedule of findings and responses. We did not examine LaSalle County, Illinois Circuit Clerk's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the County of LaSalle, Illinois, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

Wipfli LLP

Mendota, Illinois
May 8, 2013

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

LaSalle County, Illinois Circuit Clerk
LaSalle County Courthouse
Ottawa, Illinois

We have audited the financial statements of the Agency Fund of the LaSalle County, Illinois Circuit Clerk as of and for the year ended November 30, 2012 and have issued our report thereon dated May 8, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the LaSalle County, Illinois Circuit Clerk is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the LaSalle County, Illinois Circuit Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of LaSalle County, Illinois Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the LaSalle County, Illinois Circuit Clerk's internal control over financial reporting.

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 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

However, we identified certain deficiencies in internal control that we consider to be significant deficiencies. 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. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting. (see 12-01 and 12-02).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LaSalle County, Illinois Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

LaSalle County, Illinois Circuit Clerk's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit LaSalle County, Illinois Circuit Clerk's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County of LaSalle, Illinois, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Wipfli LLP

Mendota, Illinois
May 8, 2013

LASALLE COUNTY CIRCUIT CLERK
(AN AGENCY FUND OF LASALLE COUNTY, ILLINOIS)
SCHEDULE OF FINDINGS AND RESPONSES
November 30, 2012

Findings (12-01):

Due to complexity of several of the footnote disclosures, management does not currently possess the expertise to accurately prepare the financial statement disclosures.

Responses:

Our current resources do not allow us to employ individuals who possess the expertise to prepare the required financial statement disclosures.

Findings (12-02):

There is a lack of segregation of duties among persons working with cash. The Bookkeeper prepares the deposit slip, takes deposits to bank, reconciles bank accounts, processes cash disbursements, signs and stamps disbursement checks, and can make manual adjustments in system. In addition, no review procedures have been designed or implemented to mitigate potential fraud opportunities.

Responses:

Our current resources do not allow us to employ enough individuals to entirely mitigate the risk that arises out of a lack of segregation of duties. We will utilize additional review procedures to help mitigate, but not entirely eliminate, this risk in the future.

Findings (12-03):

One case we tested was not properly assessed according to State statute and correspondingly, the correct fee was not properly distributed. The amount of fee not properly assessed and distributed was insignificant to the financial statements.

Responses:

The volume and complexity of the fines and fees the Circuit Clerk is required to collect and disburse continues to change and grow each year. Even with the help of the Administrative Office and our Fines & Fees manual, it is not always clear when and to whom certain monies are to be disbursed.