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April 29, 2019

To the Kankakee County Finance Committee and  
Kankakee County Board  
Kankakee County, Illinois

We have audited the fiduciary funds financial statements of the Kankakee County Circuit Clerk for the year ended November 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and *Circuit Clerk Audit Guidelines*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 20, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Kankakee County Circuit Clerk are described in Note 1 to the financial statements. During 2018, the County adopted GASB Statements No. 75-Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions; 85-Omnibus 2017; and 86-Certain Debt Extinguishment Issues. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

##### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.



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*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 29, 2019.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Kankakee County Circuit Clerk's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Kankakee County Circuit Clerk's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have identified material weaknesses and significant deficiencies in internal control which are described in the Schedule of Findings and Responses in the Annual Financial Statements report.

Other Matters

We were engaged to report on the Other Supplementary Information as listed in the table of contents, which accompanies the financial statements but is not Required Supplementary Information (RSI). With respect to this supplementary information, except for Report J, Part II, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on Report J, Part II, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Kankakee County Finance Committee, the Kankakee County Board, and management of the Kankakee County Circuit Clerk and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Smith, Koelling, Dykstra + Ohm, P.C.*

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## ALG-CX-12.2: Audit Difference Evaluation Form

Governmental Unit:	Kankakee County Circuit Clerk	Financial Statement Date:	11/30/2018
Completed by:	CMH	Date:	2/21/19
Opinion Unit:	Circuit Clerk Bonds and Fees of Others	A Listing of Known Audit Differences Over: \$ 10,000.00	

**Instructions:** This form may be used to accumulate audit differences (AD) greater than the amount considered trivial (documented at Step 5 of ALG-CX-2.1). This form should *not* include normal closing entries. At the end of the audit, evaluate all uncorrected audit differences, individually and in the aggregate, in the context of individual opinion units and conclude on whether they materially misstate the financial statements of an opinion unit taken as a whole. Thus, a separate "Audit Difference Evaluation Form" should be prepared for each opinion unit. Before evaluating the effect of uncorrected misstatements, reassess whether materiality is still appropriate based on the entity's actual financial results. The notes following the table provide explanations and a listing of qualitative considerations in evaluating materiality. The form allows for quantifying the effect of misstatements, using both the rollover and iron curtain methods, as appropriate. You need to be familiar with the guidance in section 1010 before completing this form.

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	Work-paper Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of:						
				Total Assets	Total Liabilities	Working Cap.	Fund Balance/Net Position	Revenues	Expen.	Change in Fund Balance/ Net Position
Unreconciled cash balance	J	Unknown difference	945-05-1	20,755	20,755					
Total				20,755	20,755	0	0	0	0	0
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				20,755	20,755	0	0	0	0	0
Effect of unadjusted AD—prior years										
Combined current year and prior year AD (rollover method)				20,755	20,755	0	0	0	0	0
Financial statement caption totals				2,603,632	2,603,632					
Current year AD as % of F/S captions (iron curtain method)				0.80%	0.80%	0.00%	0.00%	0.00%	0.00%	0.00%
Current and prior year AD as % of F/S captions (rollover method)				0.80%	0.80%	0.00%	0.00%	0.00%	0.00%	0.00%