



**HOLLY LEMONS CIRCUIT CLERK**

120 North Main, Room 125

Hillsboro, Illinois 62049

<http://www.montgomeryco.com/circuit-court-clerk>

217-532-9541 Traffic  
217-532-9547 Criminal

217-532-9546 Civil  
217-532-9544 Child Support

February 26, 2016

Kerber, Eck & Braeckel LLP  
PO Box 307  
Litchfield, IL 62056

We are providing this letter in connection with your audit of the financial statements of the Montgomery County Circuit Clerk, a department of the County of Montgomery, Illinois as of November 30, 2015 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the Montgomery County Circuit Clerk Fiduciary Fund, as of November 30, 2015 and the changes in assets and liabilities for the year then ended, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

*Financial Statements*

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
6. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
7. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
8. Guarantees, whether written or oral, under which the Montgomery County Circuit Clerk is contingently liable, if any, have been properly recorded or disclosed.

*Information Provided*

9. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.

- c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 10. We have not performed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 11. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statement.
- 12. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 13. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 14. There are no known related parties or related party relationships and transactions of which we are aware.

*Other*

- 15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 16. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 17. The Montgomery County Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
- 18. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 19. There are no:

- a. Violations or possible violations of federal, state, and local laws or regulations or provisions of contracts and grant agreements, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
  - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
20. In regards to the financial statement preparation nonattest services performed by you, we have 1) accepted all management responsibilities; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services. This nonattest service does not constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
21. The Montgomery County Circuit Clerk, a department of the County of Montgomery, Illinois has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
22. The Montgomery County Circuit Clerk, a department of the County of Montgomery, Illinois has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
23. Deposits are properly classified as to risk. Collateralization agreements with financial institutions, if any, have been properly disclosed.
24. With respect to the supplementary information, (SI):
  - a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
25. We understand that you prepared the draft financial statements and that your preparation of the draft financial statements was limited to formatting the information in the Circuit Clerk's expanded trial balance worksheet as generated from the general ledger.

26. With respect to the Circuit Clerk Audit Guidelines, amended March 2014 (the Guide):  
The Circuit Clerk management asserts that an evaluation has been performed and the office has materially complied with the following matters (Appendix D-2, of the Circuit Clerk Audit Guidelines, amended March 2014):
- 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 funds 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.
  - f. We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth by the State of Illinois Administrative Office of the Illinois Courts (AOIC), relating to the processing of fines, fees, and costs, and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of these laws, including the results of other audits or program reviews.
  - g. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
  - h. We have made available to you all documentation related to the compliance requirements, including information related to the Guide and the AOIC.

Sincerely,

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Montgomery County Circuit Clerk, a department of the County of Montgomery, Illinois

Signed: Holly Lemons  
Holly Lemons, Clerk of the Circuit Court

Signed: Stephanie Keiser  
Stephanie Keiser, Accountant