WILLIAMSON COUNTY
CIRCUIT CLERK'S OFFICE
AUDIT AS REQUIRED BY ILCS 705 105/27.8
AS OF AND FOR THE FISCAL
YEAR ENDED NOVEMBER 30, 2015

TABLE OF CONTENTS

	PAGE
REPORTS:	
Independent Auditors' Report	1-4
Independent Accountants' Report on Compliance and on Internal Control Over Compliance	5-7
Independent Auditors' 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*	8-45
FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2015:	
Williamson County Circuit Clerk -- Fiduciary Fund - Statement of Net Position	46-47
Notes to Financial Statements	48-51
OTHER SUPPLEMENTARY INFORMATION:	
Williamson County Circuit Clerk – Fiduciary Fund - Schedule of Cash in Bank	52
2015 Annual J-Report as Prepared by the Williamson County Circuit Clerk	53-65

Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard | Marion, IL 62959 | (618) 993-5553 | Fax: (618) 993-3394 | hudgensmeyer.com

November 30, 2016

INDEPENDENT AUDITORS' REPORT

Williamson County Government
Board of Commissioners
407 North Monroe
Marion, IL 62959

Report on the Financial Statements

We have audited the accompanying financial statements of the Fiduciary Fund of the Williamson County Circuit Clerk's Office, Williamson County, Illinois as of and for the year ended November 30, 2015, which collectively comprise the Office's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Williamson County Circuit Clerk's management.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

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, the Circuit Clerk audit guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee, 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 these financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

KERRY J. HUDGENS
khudgens@hudgensmeyer.com

KIM D. MEYER
kmeyer@hudgensmeyer.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the sensitive nature of the records in adoption, juvenile, and mental health case files, we were not permitted access to these case files. Therefore, no testing was performed on these cases files and accordingly, we express no opinion or any other form of assurance on them.

We did not audit Williamson County's Marriage and Civil Union Fund because we were denied access to all records for this fund by the Judicial Branch. Therefore, we were not able to conclude that the financial statements as a whole are free from material misstatement due to the inability to obtain sufficient appropriate audit evidence.

As more fully described in material weakness 2015-6, the Circuit Clerk's Fiduciary Fund Financial Statements were materially misstated as of November 30, 2015. A material number and dollar amount of bail bonds were posted at the County Jail and deposited in the Sheriff's Department's bank account, but not subsequently transferred to the Circuit Clerk's Office. Bail bonds are required to be deposited with the Circuit Clerk.

Opinion

In our opinion, except for the effects of the matters discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Williamson County Circuit Clerk's Fiduciary Fund as of November 30, 2015 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 1, the financial statements present only the Fiduciary Fund of the Williamson County Circuit Clerk, Williamson County, Illinois and do not purport to, and do not, present fairly the financial position of Williamson County Government, Illinois as of November 30, 2015, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Users of this report should read the Auditors' Report on the Government-Wide Financial Statements of Williamson County Government for the year ended November 30, 2015 in order to gain a full understanding of the financial position of Williamson County Government as a whole.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential

part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the Williamson County Circuit Clerk's basic financial statements of the Fiduciary Fund. The Schedule of Cash in Bank and Report J are supplemental information and are presented for the purpose of additional analysis and are not required parts of the financial statements.

The Schedule of Cash in Bank and Report J provide relevant information that is not provided by the Fiduciary Fund financial statements, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The Schedule of Cash in Ban and Report J are based on guidelines of the Administrative Office of the Illinois Courts.

The Schedule of Cash in Bank and Report J are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The Schedule of Cash in Bank and Report J have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records, used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Cash in Bank and Report J are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 30, 2016, on our consideration of the Williamson County Circuit Clerk's Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Williamson County Circuit Clerk's Office's internal control over financial reporting and compliance.

Respectfully submitted,

HUDGENS & MEYER, LLC
Certified Public Accountants

Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard Marion, IL 62959 (618) 993-5553 Fax: (618) 993-3394 hudgensmeyer.com

November 30, 2016

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Williamson County Government
Board of Commissioners
407 North Monroe
Marion, IL 62959

Compliance

We have examined the Williamson County Circuit Clerk's, Williamson County, Illinois' compliance with the requirements listed below and the effectiveness of the Williamson County Circuit Clerk's Office internal control over compliance with the requirements listed below during the year ended November 30, 2015. The management of the Williamson County Circuit Clerk's Office is responsible for compliance with these requirements and for maintaining effective internal control to provide reasonable assurance that the Williamson County Circuit Clerk's Office complies with the specified requirements. Our responsibility is to express an opinion on the Williamson County Circuit Clerk's compliance with the specified elements and to report on the effectiveness of the internal control over compliance with the specified requirements based on our examination.

The compliance requirements examined include:

A. For the sample of cases tested, there were inconsistencies noted in the application of the fines and fees in the Traffic Division. The Civil Division of the Circuit Clerk's Office has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.

B. For the sample of the cases tested, the Circuit Clerk's Office has not, in all cases, properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law. As further described in material weakness 2015-5, the Circuit Clerk's Office did not properly reclassify and distribute bond in multiple cases.

C. For the sample of the cases tested, the Circuit Clerk's Office has timely assessed but not distributed monies, in all cases, in accordance with the purpose authorized by law. As further described in material weakness 2015-5, the Circuit Clerk's Office did not properly reclassify and distribute bond in multiple cases.

D. For the sample of the cases tested, the Circuit Clerk's Office has generally complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations, except as noted on pages 8-45.

KERRY J. HUDGENS
khudgens@hudgensmeyer.com

KIM D. MEYER
kmeyer@hudgensmeyer.com

E. For the sample of the cases tested, the Circuit Clerk's Office 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, except as noted on pages 8-45.

The samples tested did not include adoption, juvenile, or mental health cases.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to financial audits engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Circuit Clerk Audit Guidelines issued by the State of Illinois Circuit Clerk Audit Guidelines Committee; and, accordingly, included obtaining an understanding of the internal control over compliance, testing, and evaluating the design and operating effectiveness of the internal control, and performing 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 Williamson County Circuit Clerk's compliance with specified requirements.

In our opinion, the Williamson County Circuit Clerk's Office did not maintain effective internal control over financial reporting for the year ended November 30, 2015. The areas material weaknesses are listed in the Independent Auditors' 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 on pages 8-45 of this report.

Internal Control

The management of the Williamson County Circuit Clerk's Office 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 Williamson County Circuit Clerk's internal control over compliance with the aforementioned requirements 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 the Circuit Clerk Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Williamson County Circuit Clerk's Office's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Williamson County 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 noncompliance with the requirements listed previously in 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 controls over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed previously in this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance with the requirements listed previously in this report 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 significant deficiencies or material weaknesses. We did identified deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. These material weaknesses as of November 30, 2015 are described on pages 8-45 of this report.

Because of inherent limitations in any system of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation on the internal control over compliance to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the controls may deteriorate.

Respectfully submitted,

HUDGENS & MEYER, LLC
Certified Public Accountants

Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard Marion, IL 62959 (618) 993-5553 Fax: (618) 993-3394 hudgensmeyer.com

November 30, 2016

INDEPENDENT AUDITORS' 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*

Williamson County Government
Board of Commissioners
407 North Monroe
Marion, IL 62959

We have audited, in accordance with the 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, the financial statements of the Fiduciary Fund of the Williamson County Circuit Clerk's Office, Williamson County, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the Williamson County Circuit Clerk's basic financial statements and have issued our report thereon dated November 30, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Williamson County Circuit Clerk's internal control over financial reporting (internal control) to determine the 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 Williamson County Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County 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 preceding 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 were not identified. However, as described in the accompanying findings, we identified certain deficiencies in internal control that we consider to be material weaknesses. We consider the all of the deficiencies described below, 2015-1 to 2015-12, to be material weaknesses.

2015 MATERIAL WEAKNESSES:

Narrative

The material weaknesses section of this report describes the weaknesses in the County's internal controls that require management's corrective action. The material weaknesses that are repeat findings from prior years' audits are indicated below. The audit of the financial statements as of November 30, 2015 also identified additional material weaknesses in the County's internal controls.

The former Circuit Clerk, who was in Office as of November 30, 2014, retired as of September 28, 2015. Accordingly, the Williamson County Board requested an exit audit in accordance with 55 ILCS 5/6-31005, *Funds Managed by County Officials*. While the exit audit will be issued in a separate report, in order to achieve full disclosure and for the ease of the reader, the findings from the exit audit process are also included below. The exit audit extended the auditing procedures to include all activity through September 28, 2015.

Subsequent to the retirement of the former Circuit Clerk, a new Circuit Clerk was appointed on September 28, 2015. All of the findings and recommendations resulting from the audit of the financial statements as of November 30, 2015 were presented to the new Circuit Clerk as the auditing procedures were completed and recommendations were formed. Also, a new State's Attorney was appointed in September 8, 2014 after the former State's Attorney retired. All of the findings and recommendations resulting from the audit of the financial statements as of November 30, 2015 were presented to the new State's Attorney as the auditing procedures were completed and recommendations were formed.

Delay in Issuance

The Williamson County Circuit Clerk's Office was issued internal control recommendations in multiple prior years' audits that had not been addressed or implemented. The Circuit Clerk's Office became aware of a material fraud, embezzlement, and collusion scheme by three of its employees in August of 2013. Therefore, issuance of the November 30, 2015 audit report was delayed until:

1) A responsible party was identified for each audit recommendation;
2) Substantial completion of the audit recommendations had been achieved; and
3) An implementation date was established for any remaining audit recommendations that were not fully implemented as of the date of this report.

The 2015 material weakness listed below occurred both pre 2013 fraud discovery and through the date of the extended audit procedures of September 28, 2015. The current Circuit Clerk, State's Attorney, and Sheriff were instrumental in understanding the material weaknesses in internal controls and assisting staff in implementing the auditing recommendations and corrective actions to date. The current Circuit Clerk, State's Attorney, and Sheriff have committed to implementing all of the remaining audit recommendations by the implementation dates noted in this report.

Management Responses

The Circuit Clerk, State's Attorney, and Sheriff all provided both written and verbal responses to the audit recommendations. The implemented verbal and written responses and corrective actions

were implemented by the new Circuit Clerk appointed September 28, 2015, the new State's Attorney and the Sheriff. The verbal and written responses are reported below.

2015-1 Outstanding Checks (Repeat Finding)

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:
We noted (499) outstanding checks on the November 30, 2015 bank reconciliation that were greater than six months old. The (499) checks were issued between January 3, 2008 and May 31, 2015. The total of the outstanding checks greater than six months old as of November 30, 2015 was $62,756.

Cause:
There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, there is a lack of internal monitoring and written procedures for the proper disposition and follow up of outstanding checks as of November 30, 2015.

Effect or potential effect:
Uncleared checks result in funds remaining in the bank account that without further follow-up will remain uncleared. The resulting cumulative balance of uncleared checks in the bank account are susceptible to misappropriation.

Recommendation:
Outstanding checks should be reviewed on a monthly basis and uncleared checks should have follow-up action taken. Any checks that cannot be successfully cleared should be reviewed for transfer to the Williamson County Treasurer for further transfer to the State of Illinois Unclaimed Property Division.

The Circuit Clerk should update the County Board, in writing, when the implementation of the audit recommendation is completed.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response
This audit recommendation is being addressed. I have implemented a procedure, based on statutory requirements, for the monthly review of the outstanding checks and proper disposition of said checks. I generate a monthly report of the outstanding checks. The new bookkeeper/ project` manager reviews the old outstanding checks. Then I perform a final review of the old outstanding checks. We are both reviewing the records of each outstanding check in order to determine the proper disposition of each outstanding check.

2015-2 Circuit Clerk's Daily Deposit

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:
We compared a sample of deposit tickets for the form of payment and compared the deposit tickets to the daily voucher report. The daily voucher report contains a form of payment report that indicates cash, company check, personal check, and money orders received for the day.

For a selection of the deposit tickets tested, we noted that the cash received per the daily voucher form of payment report did not match the cash deposited for the day per the corresponding deposit ticket. We requested the deposit detail for the non-matching days directly from the bank and upon further review, it was noted that the employees were not correctly selecting the correct form of payment when applying payments for fees and fines.

Cause:
There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, there is a lack of internal monitoring and written procedures for the recording of fines and fees by payment type as of November 30, 2015

Effect or potential effect:
If the daily voucher reports, which include a payment by type report, cannot be relied upon for accuracy, the risk of abuse and misappropriation of cash receipts is increased.

Recommendation:
It is recommended that Circuit Clerk develop and implement a policy directing the employees to select the correct form of payment when recording the payment of fines and fees. The Circuit Clerk should then utilize the form of payment report from the daily vouchers and reconcile the cash and checks deposited to the totals on the physical daily deposit ticket.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. This audit recommendation is completely implemented.

Circuit Clerk's Response
This audit recommendation has been addressed. I have instructed each staff member that they are to utilize the proper form of payment for data entry when entering receipts. The new

process of daily checkout that I have implemented since taking office also includes verifying the amount of each type of payment before the deposit is taken to the bank. I have also assigned the review of the daily voucher report as compared to the daily deposit ticket to the new bookkeeper to reconcile the cash and checks deposited. If there are any items incorrectly labeled as the wrong form of payment those items are immediately changed before check out is completed. Additionally, I randomly perform an internal audit to personally reconcile the daily voucher report to the daily deposit ticket to confirm the accuracy.

2015-3 Lack of Uniform Practices and Fine and Fee Applications (Lack of Training is a Repeat Finding)

Criteria:
Generally Accepted Accounting Principles, Government Auditing Standards, and Illinois Compiled Statutes regarding assessment of fines and fees.

Conditions:

Traffic Division - Upon inquiry, observation, walkthroughs, and reviews of samples of traffic case files in the Circuit Clerk's Traffic Department, the following conditions were noted:

- Staff members do not have uniform practices in place for the assessment and application of fines and fees.
- Overrides of the system when applying payments for fines and fees are often performed.
- Whiteout appears to be applied to files, which appear to be modifying payment dates.
- Inquiries of multiple employees in the Circuit Clerk's Traffic Department, indicated that the traffic staff did not feel adequately trained to perform their duties.

Civil Division - Upon inquiry, observation, walkthroughs, and reviews of samples of civil case files in the Circuit Clerk's Civil Department, the following conditions were noted:

- Staff members do not have uniform practices for entering docket entries.
- Inconsistent practices applied for filing receipts in the case files.
- Date variances existed between the docket sheet dates and computer dates for fees received.

Cause:
There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. Staff training and retraining for software modernizations or revisions have not been historical practices for the Office.

Effect or potential effect:
Lack of training for staff members can lead to unnecessary and/or undetected errors. Lack of uniform application by staff of standardized policies and procedures also increases the risk that fraud or abuse may occur.

Recommendations:
The Circuit Clerk should review the Traffic Department for consideration of proper staffing and supervision. The Circuit Clerk should also review the current practices utilized by staff for applying fines and fees and compare those practices to the current law.

It is also recommended that the Circuit Clerk develop and implement written policies and procedures to instruct all staff regarding their required duties, which should be inclusive of case file management. The Circuit Clerk should review any outside training classes, manuals, or other materials that would assist staff in the uniform application of assessments of fines and fees.

The Circuit Clerk should update the County Board, in writing, when the implementation of the audit recommendation is completed.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response:
This audit recommendation is being addressed. I am reviewing the current practices utilized by staff for applying fines and fees and comparing those practices to the current law. I am in the process of developing and implementing policies and procedures to instruct staff regarding their required duties. Additionally, I have implemented department policies in the Traffic Department where all the employees are in the process of being trained to perform each other's duties instead of each employee only being responsible for their specific job. This cross training now allows work to still be completed when a clerk is sick or on vacation. I also have instituted the procedure of all of the employees in the Traffic Department to go into Court on a rotating basis to assist the Judge on Tuesday and Wednesdays instead of just one employee going in on every Tuesday and Wednesday in Traffic Court. Additionally, the Traffic Department clerks are being trained to provide in court notices in order to reduce the cost of postage. Furthermore, as files and documents come back from the Judge for the Traffic Department those files and

documents are randomly distributed among all of the employees instead of going to one specific employee. I have contacted other Illinois counties of Williamson's size or larger to inquire about the structural set up and I am in the process of reviewing the structural set up in the Office. I have contacted Goodin Associates Ltd. concerning training sessions for the traffic department. The employees have received verbal instruction to no longer use white out in case files, mistakes are to be marked through and initialed. I have also set up a workstation for myself in the Traffic Department and I am present in the Traffic Department on a regular basis.

I am also reviewing the policies and procedures of the Civil Department in the office. I have implemented checks and balances and segregation of duties in the Civil Department. I have instituted a procedure for the transfer of signed and issued warrants to the Sheriff's Department Dispatch Division. I will further develop and implement policies and procedures that allow for consistence practices regardless of case type.

Although preliminary policy changes are already in effect it is estimated that the complete review, design, and implementation of written policies and procedures to instruct traffic staff of uniform practices and procedures will take another 12 – 15 months to complete. As part of my process, I will consult with each traffic department staff member in order to determine which training classes, manuals, and/or other materials that would assist each staff member in achieving the uniform application of assessments of fines and fees. After assessing each traffic staff member individually, all staff will also receive uniform training and instruction.

Currently, the projected implementation date for full implementation is November 30, 2017. If additional implementation time is necessary, the County Board will be contacted.

2015-4 Internal Control Design of Office and Segregation of Duties (Repeat Finding)

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:
As of November 30, 2015, the internal control design and segregation of duties of the Department does not appear adequate for the size and volume of transactions that the Circuit Clerk's Office process on a daily and annual basis and this appears to contribute to the errors discovered during the audit process. An ineffective internal control design can allow for unmitigated and undetected fraud and abuse by employees.

The internal control design and segregation of duties of the Department consist of the following:

1) An elected official – The Circuit Clerk.

2) An Office Supervisor who has the same computer user rights as the Circuit Clerk. The Office Supervisor will assist all staff with daily problems that occur and resolve problems and disputes from all outside individuals calling the Office.

3) Staff members that are assigned to specific case types. The staff members do not rotate or interact on case types other than the assigned case types. The case type assignments appear to be assigned on a perpetual basis for an employee's entire career.

The internal control system in the Circuit Clerk's Office as of November 30, 2015 contributed to the extent and perpetual nature of the fraud discovered in 2013. The lack of rotation of job duties and work assignments in the Circuit Clerk's Office results in a very low probability that another employee would review the case files or work of another employee. Therefore, the possibility of detection, mitigation, and prevention of fraud and abuse by employees is greatly reduced.

We also examined segregation of duties regarding cash receipts and disbursements functions and found that there were limited segregation of duties over cash receipts and disbursements, recording of transactions, and reconciliation of the bank accounts.

Cause:
There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, the internal control structure had not been reviewed in order to improve the segregation of duties and internal controls. There is also was a lack of segregation of duties in the bookkeeping and financial reporting processes noted in the 2013 and prior audits.

Effect or potential effect:
Failure to redesign the internal control design and properly segregate duties may allow for future fraudulent acts by employees to go undetected. Failure to implement a proper system of internal controls, proper segregation, and rotation of duties, the possibility of mishandling or misappropriating cash and receipts is increased.

Failure to implement proper segregation of duties increases the possibility of mishandling or misappropriating cash and receipts.

Recommendations:
The Circuit Clerk should review the internal control design and structure of the Office and implement processes and procedures that are appropriate for its size and volume of transactions received daily and annually.

A key component in an effective internal control environment is the introduction of the element of unpredictability in which office staff member or members will be handling financial transactions, cash, case files, and other office documents. In order to gain an understanding of other effective internal control structures, it is recommended that the Williamson County Circuit Clerk make inquiries of other Circuit Clerk's from Illinois Counties of comparable or slightly larger populations in order to study other systems of internal controls that could be effective for the size and volume of cases and funds that the Williamson County Circuit Clerk's Office processes daily and annually. The Circuit Clerk should also consider other sources of

information that will provide relevant guidance for designing an effective internal control structure that is suitably designed for Williamson County's size and volume of transactions and cases. An adequately designed internal control system should assist in detecting, mitigating, and preventing future fraud and abuse by employees.

The Circuit Clerk should update the County Board, in writing, when the implementation of the audit recommendation is completed.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response:
This audit recommendation is being addressed. I have reviewed and am currently revising the internal control design and structure of the Circuit Clerk's Office to determine how to best improve the internal controls in the Office. If funding or line items need reviewed as part of this process, I will consult any and all changes with the County Board.

Several steps of my initial plan have already been put into effect. I have added the position of a bookkeeper/project manager, keeping that position's duties separate from handling incoming finances. This allows for an important feature of segregation of duties. I have instituted a checks and balance procedure of having all outgoing checks to require two signatures from two clerks or my signature. I have randomly reviewed case files to confirm accuracy and implementation of office procedures. I have also updated the user rights within our computer program, adding new restrictions and limitations to the supervisor position. I have also implemented procedures for the bonds to be received in a lockbox and employees are designated on a random basis to input the bonds into the system. Additionally, I have implemented department policies in the Traffic Department where all the employees are in the process of being trained to perform each other's duties instead of each employee only being responsible for their specific job. This cross training now allows work to still be completed when a clerk is sick or on vacation. I also have instituted the procedure of all of the employees in the Traffic Department to go into Court on a rotating basis to assist the Judge on Tuesday and Wednesdays instead of just one employee going in on every Tuesday and Wednesday in Traffic Court. Additionally, the Traffic Department clerks are being trained to provide in court notices in order to reduce the cost of postage. Furthermore, as files and documents come back from the Judge for the Traffic Department those files and documents are randomly distributed among all of the

employees instead of going to one specific employee. I have contacted other Illinois counties of Williamson's size or larger to inquire about the structural set up and I am in the process of reviewing the structural set up in the Office. I will update the County Board as steps of my plan are finalized and executed in the Department.

2015-5 Outstanding Bonds in the Circuit Clerk's Office (Repeat Finding)

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Conditions:
We reviewed the Circuit Clerk's Outstanding Bond Report as of November 30, 2015. We found 275 outstanding bonds dating back to 1986 that had the case closure date listed on the Outstanding Bond Report or appeared to be dated based upon the year in which the case was opened. The total dollar amount of Outstanding Bond for the 275 cases that had the case closure date listed on the Outstanding Bond Report or appeared to be dated based upon the year in which the case was opened totaled $152,205.75. The detail list of the 275 bonds outstanding was provided to the Circuit Clerk for further review.

The review of the Outstanding Bond Report as of November 30, 2015 showed 49 cases dating between 1985 and 1987 that were still listed on the Outstanding Bond Report. The amount of bonds outstanding for each of these cases was $0. It is unclear why these cases are still being reported on the Outstanding Bond Report.

Cause:
There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, there is a lack of internal monitoring and written procedures for the review of the monthly outstanding bond report and the subsequent reclassification and/or disposition of bonds as of November 30, 2015.

Effect or potential effect:
Lack of internal monitoring for any funds maintained, including outstanding bonds, can result in misappropriation of funds. Retaining outstanding bonds that have disposition orders can allow for future abuse and fraud by employees. Also, the lack of review of the outstanding bond report and failure to reclassify and distribute bonds results in an unnecessary delay of the distribution of fines and fees to agencies and other governmental entities.

Recommendation:
It is recommended that the Circuit Clerk develop and implement written policies and procedures for all outstanding bonds to ensure that all bonds are reclassified or refunded in a timely manner and in accordance with case disposition orders. The Circuit Clerk should review the monthly outstanding bond report as part of the process.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301 ext. 1230. As of the date of this report, the

written policy and procedure changes to respond to the identified weakness are in the development and/or step-by-step implementation stage. Any new procedures that I, as Circuit Clerk, have identified that will detect, prevent or mitigate the identified weakness have either been or will be tested for efficiency and efficacy. The Office utilizes software for most processes. From time to time, software limitations may not allow for implementation of a procedure change as initially written. If the results of any tests of new procedures do not assist in detecting, preventing or mitigating the identified weakness in an effective and efficient manner, a modified procedure will be identified and implemented. In order to allow for the testing phases and implementation phase of effective and efficient policies and procedures, the projected implementation date for all finalized policies and procedures is November 30, 2017.

Circuit Clerk's Response:
This audit recommendation is being addressed. I am reviewing the outstanding bond report to determine the disposition of each outstanding bond. On an ongoing basis I have assigned the duty of reviewing the outstanding bond report to the new bookkeeper/project manager and then I will perform a final review of the information accumulated. As part of the process, we are reviewing each individual bond that has remained on the outstanding bond report that appears to either have a case disposition date or appears dated based on the date received. There has been an accumulation, back to 1985, of outstanding bonds that the Clerk's Office has received and that needs to be reclassified and distributed to other agencies and entities. This process of reviewing older case files is expected to be completed by November 30, 2017.

In addition, the new bookkeeper/project manager and I will be reviewing the outstanding bond list on a monthly basis to ensure the timely reclassification and distribution of the money to other governmental agencies and entities.

In addition, the new bookkeeper and I will be reviewing and the outstanding bond list on a monthly basis to ensure the timely reclassification and distribution of the money to other agencies and entities.

2015-6 Bonds in Sheriff's Department (Repeat Finding)

Criteria:
Generally Accepted Accounting Principles, Government Auditing Standards, 725 ILCS 5/110-7, 725 ILCS 5/110-8, 725 ILCS 5/110-9, and ILCS S.Ct. Rule 553.

Conditions:
The internal controls over the transfers of bonds, tickets, and police reports between the Sheriff's Department, Circuit Clerk's Office and State's Attorney's Office are not adequately designed to provide assurance that such information is effectively or efficiently transferred between the three departments. Therefore, due to the conditions listed below, recommendations were made to the Sheriff's Department, Circuit Clerk's Office and State's Attorney's Office as detailed below.

The Sheriff's Department maintains a manual detailed ledger of bonds received that is referred to as "The Bond Book." The intended purpose of the Bond Book is to record the receipt and

subsequent disbursement or transfer of bonds for what are classified as misdemeanor type offenses. In some cases that are under review by the State's Attorney's Office, a case may not be opened immediately. Therefore, a former Circuit Clerk determined that the Circuit Clerk's Office would not accept bond money without an active case number. Since there is a time period for the State's Attorney's Office's consideration of misdemeanor type charges and the Circuit Clerk's Office was not agreeing to receive bond money without an active case number, the Sheriff's Department holds the misdemeanor bonds received in a bank account that it maintains. If charges are filed by the State's Attorney's Office, the bond is to be transferred from the Sheriff's Department to the Circuit Clerk's Office into the newly created case file. If an election not to prosecute is filed by the State's Attorney's Office and provided to the Sheriff's Department, the bond is to be returned to the individual posting the bond. Upon review of the Sheriff's Department's Bond Book, it was determined that the bond types listed in the manual ledger did consist of bonds for misdemeanors type offenses. It was also noted that the Bond Book contained bonds received for felony type offenses and DUI offenses. Felony and DUI bonds are supposed to be transferred directly to the Circuit Clerk's Office since a case file is opened immediately on these types of offenses. At the time of inspection, the sum of the outstanding bonds being maintained in the Sheriff's Department and listed in the Sheriff's Department's Bond Book totaled $120,565 and consisted of (707) individual bonds.

The (707) bonds found on file in the Sheriff's Office were received between May 6, 2008 and the date of the extended audit procedures, September 28, 2015.

Our tests of the (707) individual bonds listed in the Sheriff's Department's Bond Book as compared to court records in the Circuit Clerk's Office indicated the following:

1) (315) of the (707) bonds, or 45%, totaling $61,220, had established case files in the Circuit Clerk's Office. Upon further review, it was noted that of the (315) opened cases, (168) cases had been fully adjudicated and (147) cases were still pending final disposition. A complete listing of the (315) bonds, with all available details, has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board. As of the date of this report, the $61,220 of bonds has been transferred to the Circuit Clerk's Office and accurately recorded in the individual case files that were previously opened. For an interim time period, the bonds are classified as outstanding bonds and will be properly distributed in accordance with the disposition orders as stated in each case file. The Circuit Clerk is also reviewing the case files for any other outstanding fines and fees on any other cases for the defendants prior to refunding any of the bond money to any individuals.

2) (282) of the (707) bonds, or 40%, totaling $44,655, did not appear to have case files opened in the Circuit Clerk's Office for the offenses listed on the individual bond sheets. Upon further review of the (282) bonds, it was determined that:

a) (35) of the (282) bonds, totaling $5,735, had opened case files in the Circuit Clerk's Office; however the charges filed by the State's Attorney's Office

did not match the offenses for which the individual was arrested. The charges filed by the State's Attorney's Office varied from the original offense on the physical ticket or police report because the State's Attorney's Office found other charges to be more appropriate under the circumstances. There does not appear an effective method in place for communicating between the State's Attorney's Office, Sheriff's Department, and Circuit Clerk's Office regarding the elevation or reduction in charges from the originally listed offense so that the bond can be applied to the opened case file.

b) (64) of the (282) bonds, totaling $8,445, had elections not to prosecute on file in the State's Attorney's Office. The Sheriff's Department was not aware of the elections not to prosecute and therefore, the bonds were not refunded or forwarded to the Circuit Clerk's Office to be applied to other outstanding fines and fees. There is not an effective method in place for communicating between the State's Attorney's Office, Sheriff's Department, and Circuit Clerk's Office regarding elections not to prosecute.

c) No further records for (142) of the (282) bonds for non-traffic offenses, totaling $24,670 of bond, were located. For (47) of the (142) remaining criminal bonds, it was noted that the individual was also arrested on the same date for a traffic-related offense. Upon inquiry and walkthroughs, it appears that the following process is in place for traffic and non-traffic bond, traffic and non-traffic tickets, and combined police reports for individuals who are arrested for a traffic offense and a non-traffic offense on the same day:

i. The posting of two bonds for release from jail is required – one for the traffic offense and one for the non-traffic offense.

ii. In some instances, the policing agencies delivered the combined traffic and non-traffic report to the Traffic Department in the State's Attorney's Office and in other instances the policing agencies were delivering the combined traffic and non-traffic report to the Administrative Assistant in the States Attorney's Office.

iii. The policing agencies deliver the physical tickets issued for the traffic and non-traffic offenses to the State's Attorney's Office. The tickets issued for the traffic offenses are delivered to the Traffic Department of the State's Attorney's Office and the tickets issued for the non-traffic offenses are delivered to the Administrative Assistant in the State's Attorney's Office.

iv. There is no matching of the non-traffic tickets and non-traffic or combined traffic and non-traffic reports in the State's Attorney's Office.

v. The Administrative Assistant in the State's Attorney's Office delivers the non-traffic tickets to the respective attorney assigned to the case type or the tickets would be placed in interdepartmental mail boxes for the Assistant States Attorneys if the tickets were delivered to the front office of the States Attorney's Office by the local law enforcement agencies. The criminal attorneys receiving the non-traffic tickets do not review the non-traffic tickets received. Instead they review police reports received and file cases based upon information in the police reports. This process was referred to as filing an information only.

vi. When receiving a combined traffic and non-traffic police report, the Traffic Department in the State's Attorney's Office reviews the traffic portion of the reports only and matches up the traffic tickets received with traffic section of the reports. The Traffic Department in the State's Attorney's Office does not review the non-traffic charges that were listed in a combined traffic and non-traffic report.

vii. The State's Attorney's Office reported that the approximately 50% of the criminal assistant states attorneys dispose of the non-traffic tickets received since they are not utilized as part of the filing process.

viii. Upon inquiry, there was an assumption made by the Administrative Assistant in the State's Attorney's Office that the Traffic Department in the State's Attorney's Office was reviewing all charges listed in the combined traffic and non-traffic report.

ix. Therefore, the non-traffic charges for these bonds were never reviewed by the State's Attorney's Office. Accordingly, neither a case file was opened nor was an election not to prosecute completed and filed and the criminal bond remained on file with the Sheriff's Department without follow up action.

x. It appears that the bonds posted for the traffic related offenses in these (47) examples were transferred to the Circuit Clerk's Office. Only the criminal bond remained in the Sheriff's Office.

xi. (95) of the (142) bonds did not appear to have neither a case filed nor an election not to prosecute and it is unknown as to why there are no further records regarding these offenses. The bond for these (95) non-traffic offenses also remained on file with the Sheriff's Department. Tests of samples of bonds received in the Sheriff's Office subsequent to November 30, 2015 also showed similar results of criminal bond remaining in the Sheriff's Office with neither a case being opened nor an election not to prosecute being filed by the State's Attorney's Office. The

State's Attorney's Office has been provided all of the current year and subsequent year's lists of criminal bond received where bond was posted, and there is neither a case file nor an election not to prosecute filed.

It should be noted that the Crime Tracker software program that is utilized by the State's Attorney's Office for tracking criminal police reports filed, does not appear to have the functionality necessary to generate reports and data for all information that has been entered into the program. Therefore, for all or a portion of the data for the (142) bonds and offenses, if police reports were received, may have been entered into the Crime Tracker software program, but may not be retrievable by the State's Attorney's Office. More specifically, if there is a typo or misspelling in a name during data input into the Crime Tracker software program by the Administrative Assistant in the State's Attorney's Office, the specific typo or misspelling will have to be re-performed exactly in order to find the data.

Upon further inquiry, physical copies of the police reports for the (95) criminal bonds were not located in the State's Attorney's Office.

d) (41) of the (282) bonds, totaling $5,805, were still pending review by the State's Attorney's Office.

A complete listing of the (282) bonds, with all available details, has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board. As of the date of this report, the $44,655 of bonds has been transferred to the Circuit Clerk's Office and accurately recorded in individual nonstandard case files for each individual posting bond or in the corresponding case file if a case file was located

during the process. For an interim time period, the bonds are being classified as outstanding bonds. The Circuit Clerk is reviewing court records for any other outstanding fines and fees on any other cases prior to refunding any of the bond money.

3) (85) of the (707) bonds, or 12%, did not have opened cases in the Circuit Clerk's Office; however, the Sheriff's Department was in possession of the physical traffic and non-traffic tickets that should have been submitted to the Circuit Clerk for filing. The total of the bond that was posted with the (85) traffic and non-traffic tickets was $9,830.

During the audit process, it was noted that there were two locations in the Sheriff's Department that were receiving tickets from multiple law enforcement agencies for subsequent transfer to the Circuit Clerk's Office. Having two different locations for ticket drop off appears to have contributed to the confusion and delay in transferring the tickets to the Circuit Clerk's Office. Also, traffic and non-traffic tickets are required to be delivered to the Circuit Clerk's Office within

48 hours of the ticket's issuance and the Sheriff's Department staff member handling the tickets was not aware of the 48 hour filing requirement. A complete listing of the (85) bonds with all available details has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board. As of the date of this report, the $9,830 of bonds has been transferred to the Circuit Clerk's Office where case files were opened and were subsequently dismissed for lack of timely filing.

4) (25) of the (707), bonds, or 3%, were listed as outstanding on the Sheriff's Department's ledger, however, upon further review, the bonds had already been transferred to the Circuit Clerk's Office into active case files. The manual ledger needed to be updated for the date of these bond transfers. The total of the bond transferred on these (25) cases totaled $4,860. A complete listing of the (25) bonds with all available details has been provided to the State's Attorney's Office, Circuit Clerk's Office, and County Board.

A walkthrough of the transfer of bonds, police reports, and tickets determined the following:

1) There are three intake points for traffic and non-traffic police reports and tickets in the State's Attorney's Office: 1) the Administrative Assistant, 2) the domestic incident intake person, and 3) the traffic intake person. This appears to contribute to the miscommunications that are occurring in the State's Attorney's Office.

2) The process for transferring bonds between the Sheriff's Department and the Circuit Clerk's Office consisted of a phone call from the Circuit Clerk's Supervisor to the Sheriff's Department's Office Manager to request an individual bond be transferred. This system does not appear adequately designed for the volume and frequency of transactions.

3) The level of difficulty for the Circuit Clerk's Office in determining if there were open case files for the bonds found was increased because the ticket number was not entered into the ticket number data entry field in the Jim's software program when the State's Attorney's Office opened a case file. The case number was input as the ticket number when the case file was opened by the State's Attorney's Office.

4) When opening cases, the State's Attorney's Office is not listing any arresting agency on the information (County or otherwise) and therefore the Clerk's Office, when inputting the information into their system would mark it as County-Crm-Juv as a default.

Refunded Bonds

A review of the Bond Book for previously refunded bonds by the Sheriff's Department indicated that between October 1, 2012 and September 28, 2015, $25,193 in bond money had been returned to individuals under the following circumstances:

1) (93) Individual traffic and non-traffic bonds totaling $15,230 had been released to individuals that had established cases in the Circuit Clerk's Office.

2) (33) Individual traffic and non-traffic bonds totaling $5,288 had been released to individuals and there was no record of the tickets or police reports in the State's Attorney's Office.

3) (25) Individual traffic and non-traffic bonds totaling $3,505 had been released to individuals while the Sheriff's Department was in still in possession of the written tickets. The tickets were not filed with the Circuit Clerk's Office within the 48 hour required time period.

4) (8) Individual criminal bonds totaling $1,170 had been released to individuals while charges were still be considered by the State's Attorney's Office.

Transferred Bond
A review of the bonds that were transferred from the Sheriff's Department to the Circuit Clerk's Office indicated that:

1) Bonds were not transferred in a timely manner in all cases. Delays of 4 months or greater were noted between the opening of a case file and the subsequent transfer of bond.

2) It was also noted that bond received by credit card in the Sheriff's Department was not being transferred to the Circuit Clerk's Office in a timely manner.

Cause:
There is a lack of corrective action to prior internal control recommendations made through 2013 and prior audits.

Effect or potential effect:
725 ILCS 5/110-7, 725 ILCS 5/110-8, 725 ILCS 5/110-9, and ILCS S. Ct. Rule 553 all require bail bond be deposited with the Circuit Clerk. Therefore, the Circuit Clerk's financial statements are materially misstated and a modified opinion on the financial statements has been issued.

Recommendations for Sheriff's Department:

Completed as of the date of this report or date to be completed

Completed It is recommended that the Sheriff's Department utilize preprinted and *prenumbered* bond sheets for the processing of bail bonds in the County Jail. The Sheriff's Department has historically used preprinted bond sheets, however, they were not prenumbered. The new prenumbered forms should include a section at the top of the sheet to indicate staff initials and date for Sheriff's Department staff delivering the bond sheets and bail bond to the Circuit Clerk's Office and for the Circuit Clerk staff who is receiving the bond in the Circuit

Clerk's Office. It is recommended that the preprinted and prenumbered bond sheets be completed in quadruplicate. One copy should be retained by the County Jail to be stored in numerical order, one copy should be maintained in the inmate's jail records, one copy should be delivered to the Circuit Clerk's Office for the criminal file, and one copy should be delivered to the State's Attorney's Office for its records.

Completed The County Jail staff should directly deliver the bail bonds, along with all reports and tickets, for all offenses directly to the Circuit Clerk's Office within 48 hours of receipt. This will eliminate the bank deposits into the misdemeanor bond bank account held by the Sheriff's Department. The direct transfer of bonds from the County Jail to the Circuit Clerk's Office began December 9, 2015.

Completed For the (315) bonds identified with outstanding cases totaling $61,220, the Sheriff's Department should transfer the Circuit Clerk's Office as soon as practicable. It is recommended that the Sheriff's Department batch approximately 20 bonds per check so that the Circuit Clerk's Office can enter the bonds in batch form and enter into any known case files.

Completed For the (282) bonds identified with outstanding cases totaling $44,655, the Sheriff's Department should transfer the bond to the Circuit Clerk's Office as soon as practicable. It is recommended that the Sheriff's Department batch approximately 20 bonds per check so that the Circuit Clerk's Office can enter the bonds in batch form as nonstandard cases and enter into any known case files.

Completed For the (85) bonds identified with traffic tickets in the Sheriff's Department totaling $9,830, the Sheriff's Department should transfer the bond and traffic tickets to the Circuit Clerk's Office as soon as practicable. The Sheriff's Department should deliver all traffic tickets and bonds to the Sheriff's Department within 48 hours of receipt in the future.

Completed The Sheriff's Department should complete a final reconciliation of the misdemeanor bond account.

9/30/2016 Any remaining funds for outstanding checks should be transferred to the Treasurer's Office to be held in trust and disposed of in accordance with Illinois State Law.

9/30/2016 The Sheriff's Department misdemeanor bond bank account should be closed.

10/31/2016 The Sheriff's Department should record all cash receipts, including cash from Officers from other Departments, through the stellar teller machine for further processing. The Sheriff's Department should also issue a memo to all County staff and outside law enforcement agencies regarding the requirement that all cash received be deposited into the stellar teller machine for further processing.

Completed The Sheriff's Department should have all traffic and non-traffic tickets, County and all outside Departments, dropped off at one central location in the Sheriff's Department for subsequent transfer to the Circuit Clerk's Office. Traffic tickets from the County only (no cash), will be dropped off at dispatch to be entered in the Sheriff's Department's citation tracking software and then transferred to the Circuit Clerk's Office. The Sheriff's Department should also develop written procedures for the receipt and subsequent transfer of traffic and non-traffic tickets to the Circuit Clerk's Office. Such procedures should include the requirement to transfer all traffic and non-traffic tickets within 48 hours.

Completed The Sheriff's Department should develop and implement procedures that require bonds paid by credit cards be transferred in a timely manner to the Circuit Clerk's Office.

The Sheriff should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Sheriff's Department's Response:

1. All tickets (with or without cash) from County and all outside agencies, will now be delivered to the Jail and not to Dispatch. The Jail will now be responsible for delivering all tickets with cash and bonds to the Circuit Clerk's Office.

2. The Sheriff's Office will issue a memo to all County staff and to outside agencies regarding the process for dropping tickets and for dropping tickets with cash into the Steller machines.

3. Tickets with cash and all bonds will no longer be transferred to the Circuit Clerk's Office by the Sheriff's Office. The jail will begin transferring all tickets with cash and bonds.

4. The Sheriff's Office will transfer all outstanding bonds held by their Office to the Circuit Clerk's Office. Each transfer will include bond sheets and/ or tickets with a check matching the total of bond and/or tickets. One person from the Sheriff's Office and the Circuit Clerk will both sign in agreement of the transfer.

5. The Sheriff's Office will no longer receive tickets with cash or bonds.

6. Currently, the projected implementation dates for all uncompleted steps are listed above. If additional implementation time is necessary, the County Board will be contacted.

The County Jail also prepared the following letter in response to the audit findings:

This letter is in response to your request to explain in writing our changes for bond checks. This letter represents only procedures for the Williamson County Sheriff's Office Jail division. Changes in all other Offices and other divisions of the Sheriff's Office do not fully apply to this letter.

1. All tickets, with or without cash, from the County and all other agencies are received in the Jail instead of dispatch.

2. All Williamson County bond sheets are now numeric. Also a transfer signature line has been added.

3. New bond sheets have an extra carbon copy. This extra copy is kept and filed in numeric order in the jail records.

4. To account for and maintain numeric order, voided bond sheets are handled in the same manner as correctly processed bonds. The voided Jail copy goes into Jail records and remainder is transferred to the Circuit Clerk's Office as voided.

5. All bond checks, including all credit card bonds, are written to the Circuit Clerk's Office.

6. Bonds are transferred directly from the Jail to the Circuit Clerk. This transfer is made from Administrative staff to the Circuit Clerk in person or into a lock box newly acquired by the Clerk.

7. Currently, the projected implementation dates for all uncompleted steps are listed above. If additional implementation time is necessary, the County Board will be contacted.

Recommendations for Circuit Clerk's Office:

Completed as of the date of this report or date to be completed	
Completed	The Circuit Clerk's Office should directly receive all bonds from the County Jail within 48 hours of receipt. This will eliminate the bank deposits into the misdemeanor bond bank account held by the Sheriff's Department. The direct transfer of bonds from the County Jail to the Circuit Clerk's Office began December 9, 2015.
Completed	If the Circuit Clerk's Office receives a bond from the County Jail and a case file has not been opened or an election not to prosecute has not been filed, the Circuit Clerk's Office should enter the bonds as a nonstandard case file until a case is filed or an election not to prosecute is received. If an election not to prosecute is filed, the Circuit Clerk should place the election not to prosecute in the nonstandard case file prior to closure. The Circuit Clerk's Office should review court records for any other cases for individuals that may have other outstanding fines and fees prior to refunding any bond.

Completed The Circuit Clerk should develop and implement a written process that requires the individual clerk opening a new case file where bond is typically received, i.e. felonies, misdemeanors, DUIs etc., to inquire of any bond received if not clearly indicated, review the outstanding bond list in the event the bond has been entered into a nonstandard case file, and immediately transfer the bond received into the established case file. The transferred bond from the nonstandard case to the case filed should be documented in both the nonstandard and new case files at the time of transfer.

Completed For the (315) bonds identified with outstanding cases totaling $61,220, the Circuit Clerk's Office should enter the bonds into the corresponding case files as soon as possible.

Completed After inputting the bonds received for the (315) bonds from the Sheriff's Department, the Circuit Clerk's Office should review the status of the cases in order to determine if the bonds should be reclassified, refunded, or both. Prior to refunding bonds to individuals for any of the (315) bonds found, the Circuit Clerk should review court records for any other cases where the individual may have other outstanding fines and fees.

Completed For the (282) bonds identified with outstanding cases totaling $44,655, the Circuit Clerk's Office should enter the bonds in nonstandard case files or any identified case files for further review and proper application of bonds as soon as possible.

Completed After inputting the batches of bonds received for the (282) bonds received, the Circuit Clerk should review the current case status in order to determine if the bond should be reclassified, refunded, or both. Prior to refunding bonds to individuals for the (282) bonds found, the Circuit Clerk should apply the bonds to identified case files and review the case filings to date to ensure that no other case file have been opened. If a case has not been opened, the Circuit Clerk's Office should review court records for any other cases where the individual may have other outstanding fines and fees.

Completed For the (85) bonds identified with traffic and non-traffic tickets in the Sheriff's Department totaling $9,830, the Sheriff's Department should transfer the bonds received and traffic tickets to the Circuit Clerk's Office as soon as possible. Because the traffic tickets were not received within 48 hours of receipt in the Sheriff's Department, the Circuit Clerk should review the appropriate disposition method.

Completed After inputting the (85) bonds and traffic and non-traffic tickets, but prior to refunding bonds to individuals, the Circuit Clerk's Office should review court records for any other cases where the individual may have other outstanding fines and fees.

Completed The Circuit Clerk should develop written policies and procedures that require the review the nonstandard bond files on no less than a monthly basis to ensure that bond is accurately and timely transferred to opened case files. The files should also be updated for any elections not to prosecute that are received and the nonstandard case files subsequently closed.

Completed From time to time, the Circuit Clerk should review deputy clerk case and work assignments and make adjustments in case in work assignments in order to introduce a level of unpredictability in which staff complete work assignments and which staff handle the Office's case types and files. The Clerk should document the changes in work assignments and assignments to case file types as they occur.

Completed The Circuit Clerk should develop and implement written policies that require that the data entry for bonds received in the Circuit Clerk's Office be assigned to staff member(s) on a random basis so that no one staff member performs the data entry bonds received for an extend period of time.

Completed The Circuit Clerk should develop and implement written policies that require that the outstanding bond report should be reviewed on no less than a monthly basis in order to properly and timely reclassify and/or refund bonds.

Completed The Circuit Clerk should develop and implement written policies that require a periodic review of random case files. The case files should be reviewed for proper and timely receipt of filing fees, fines, bond(s), and the subsequent distribution of filing fees, fines, and bond(s) in accordance with State Law and case disposition orders.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Circuit Clerk's Response:
This audit recommendation has been addressed.

Bonds received in the County Jail

It is my understanding that, as of December 9, 2015, the Williamson County Sheriff's Office/Jail is delivering all bail bonds received to my Office. I have installed a secure lock box for the receipt of the bond money in my office in order to increase security of the bond money. My office then diligently reviews and enters the bonds received into the specific case files, if known, or nonstandard case files in the event that a case file is not yet opened. I rotate the staff members entering the bond so that there is a level of unpredictability regarding who is going to be handling the bond money in my Office and so that the staff members are trained in different areas of the office. I also have assigned different staff members to continuously review the nonstandard bonds received in order to identify any incidents that are not being currently reviewed by the State's Attorney's Office. I monitor and review the bonds to confirm the entry

of the bond into the specific case file or nonstandard case file and I perform a continuous review of the "nonstandard bonds". As a result of this policy change, the Circuit Clerk's office is receiving the bond money as is required by Statute. Additionally, this policy has allowed for the Circuit Clerk's office to keep track of the bond money and to ensure bond money is applied to the correct case in a timely manner

Outstanding Bonds

Since taking Office on September 28, 2015, I reviewed the past audit reports and worked with the County's auditor to further my understanding of the improvements needed for the Office's internal control. During these reviews, I decided to implement the process of the Circuit Clerk's Office receiving and reviewing the Bonds. Additionally, I have been reviewing the Outstanding Bond list and I have found Outstanding Bonds where the cases have long been disposed of. The Outstanding Bond list is a list of bonds that have been posted to individual cases. Bond is money that individuals post at the County Jail in order to get out of Jail. My review indicates the Circuit Clerk's Office has over 1.3 million dollars of bond money on file. This total represents bond on over 2,800 individual cases. I am in the process of reviewing each individual bond and the case it is associated with to determine if the bond can be reclassified and distributed for cases that were not dismissed or refunded, net of the 10% clerk fee, for the cases that were dismissed. I have also found overweight tickets that had been paid in installments and are now paid in full. I am reviewing the bonds and individual cases on these bonds in order to reclass and distribute that money correctly.

My initial review of the Outstanding Bond list indicates that there is approximately $400,000 of bonds being held on cases that have already been disposed of. My staff and myself are in the process of reviewing the computer data and/or case files for each of these outstanding bonds with case dispositions indicated to ensure that there is no other reason for us to keep this money on hold.

What this will mean is that after the review process the County's General Fund, the County's fee funds, the municipalities and other agencies will see a momentary burst in fee income from the distribution of these outstanding bonds. Please note that if the cases were dismissed, there will be an amount refunded to the individuals posting the bonds. I know how closely the Board monitors fine and fee income and wanted to make the County Board aware of this prior to the distribution.

Currently and into the future, I have assigned staff members to review the Outstanding Bond list on a monthly basis in order to properly distribute the bond money as the cases are disposed of. Additionally, I am and will continue to review the outstanding Bond list and the case files to ensure the Circuit Clerk's Office will provide more accountability over the bonds received and to ensure proper and timely distribution.

Nonstandard case type and bonds

Again, since becoming Circuit Clerk September 28, 2015 and working with the auditor, I saw the need for a new case type. This new case type is called Nonstandard. A Nonstandard case

type will be used on certain offenses, which may be classified as misdemeanors or felonies. The State's Attorney's Office has up to 18 months to file misdemeanor charges and 3 years to file felony charges. These offenses have bond associated with them. The Circuit Clerk's Office cannot apply a bond in the computer unless there is a case number issued. The Nonstandard case type will allow us to assign a case number, (i.e, 2016NS1), have a physical case file, and have the bond applied to that case file pending the decision of the State's Attorney's Office of whether or not to formally file charges. This allows the Circuit Clerk's office to receive the bonds from the Sheriff's office as required by State Statute. Prior to the recent introduction of this case type, the Circuit Clerk's Office did not receive the bonds on these offenses pending formal charges. The bonds were requested from the Sheriff's office only when the States Attorney's Office opened a case.

In response to identifying the need, I have ordered and received specific case file folders for this nonstandard case type. The bond paperwork and any other information received on these offenses, pending formal charges, is filed in a nonstandard case file, assigned a nonstandard case number and if formal charges are filed, any subsequent transfer of the bond from the nonstandard case type to a misdemeanor or felony case file will be well documented, both in the case files and in the computer. Also, if formal charges are not filed, the appropriate return of bond will be documented in both the computer and the case file. Based on the current volume that I have studied, it appears that there are approximately 500 offenses per year that will fall into this category. With an average of $150 bond per offense, this equates into approximately $75,000 of bond money per year that the Circuit Clerk's Office will now be recording or tracking as required by State Statute.

Staff Assignments

One of the concepts that I, as the Circuit Clerk, noticed from the past audit reports was that the Circuit Clerk's Office needed to segregate job duties. More specifically, that the authority regarding making changes in the computer on case files, resolving unexplained missing bonds, performing the daily balancing and bank deposit and taking problematic phone calls that were all encompassed in the supervisor position. The auditor's comments were and continue to be that these functions need to be separate and segregated. As Circuit Clerk, I agree that one person should not be able to resolve all case issues and then solely handle the money as well. The segregation of duties encourages free flow of information to me as Circuit Clerk if a matter needs to be addressed.

In response to the past audit findings, I have created a new position in my Office which is a bookkeeper/project manager. The bookkeeper/project manager position does not have any direct interaction with the case files when they are opened and therefore is a segregation of duties. I moved the office from a bookkeeping process of writing numbers down, on manual 14 column green-bar paper, to having an actual bookkeeping software program that easily enables reports and other comparison to any prior year information or other data. Reports are now easily generated to monitor and review. Additionally, I have again segregated duties by rotating the staff assignment for the entry of the bond money and the clerk entering the bond money is not the clerk who handles that staff assignment. Also, I have added additional procedures for the daily checkout. For instance, one clerk upstairs counts the daily money by cash, check and

credit card and one clerk downstairs does the same process. The clerk upstairs totals the amounts and confirms the amounts for cash checks, and credit card match the daily voucher and prepares the deposit for the day. A third clerk takes the deposit to the bank. The clerk upstairs also compares the individual reclassification and bond sheets to the totals on the voucher report. Then the paperwork is transferred to the bookkeeper/project manager who double checks the reclassifications, bonds and daily checkout/deposit work. I randomly audit the daily reclassifications, bonds and daily checkout/deposit work. Additionally, I am training the Traffic Department so that instead of each clerk only performing their job duties exclusively, all five clerks are trained and know how to do all the job duties and responsibilities in the Traffic Department. This new job duty includes going into Court as the Clerk for traffic days. In doing so, I am ensuring that if one clerk is not in the office, the Traffic Department can run efficiently and effectively. Therefore, my path forward for the Office is to continue to separate and segregate controls over resolution of case file issues in the Office and the handling of money in the Office. Finally, I have installed additional security cameras throughout both offices including the area where money is accepted and handled, and a backup system to increase security. Also, after I took office I moved the video monitor for the security cameras from a storage room into the Circuit Clerk's office in order to have a better monitoring of the office.

The Board

I have enjoyed the opportunity to speak with you in past meetings to discuss the changes, small and large, that I and my staff have been working on since taking Office. You have patiently listened to me. Now I want to listen to you. I want to know if the changes that I am bringing to you are beginning to address your concerns. If not, I want to hear what your concerns are so that I can continue to address these concerns. Your faith and confidence in my Office is important to me. I truly believe that my staff is committed to serving the public in a professional and courteous manner and will continue to improve all aspects of the Circuit Clerk's Office.

The Public

The taxpayers work hard every year and faithfully pay their tax bills and a portion of that goes to fund my Office. The Public having faith and confidence in my Office is important to me as well as my staff.

Fine and Fee Collection

Also, in moving forward into the future, I have been in discussions with the Board and the State's Attorney's Office regarding how to best collect the outstanding fines and fees. The State's Attorney and I have entered into a contract with a collection agency for past due fine and fee collections. I want the Board to know that whatever role the Circuit Clerk's Office will play in collecting past due fines and fees that we are up for the task. I am here to work with all Office holders for the best interest of the residents of Williamson County.

The Circuit Clerk has implemented the audit recommendations.

Recommendations for the State's Attorney's Office:

Completed as of the date of this report or date to be completed

Completed The State's Attorney's Office should receive and maintain copies of all bond sheets received. The bond sheets should be compiled in a manner which the bond sheets can be identified when either filing charges or electing not to prosecute. The bond sheets for any case files that are opened should be placed in each case file that the State's Attorney's Office opens. Any bond sheets that remain without receiving a report will be quickly identified and follow up action should occur. The State's Attorney's Office should establish written guidelines and policies for the policing agencies to know a required time period to file reports with the Office unless special circumstances exist that delay the filing of a police report.

Completed Elections not to prosecute should be filed by the State's Attorney's Office directly with the Circuit Clerk's Office. The elections not to prosecute should be filed along with the ticket and/or the State's Attorney's copy of the bond sheet for proper identification.

Completed The State's Attorney's Office should develop and implement written processes and procedures that will properly notify the Circuit Clerk's Office of the cases filed where the charged offense will vary from the original offense. It is recommended that the State's Attorney's Office develop a form that can be placed in the Circuit Clerk's files.

Completed The State's Attorney's Office should develop and implement written processes and procedures that will properly and timely notify the Circuit Clerk of the cases where bond should be transferred to another outstanding case when the State's Attorney's Office decides not to file charges on all offenses and there were multiple bonds posted. It is recommended that the State's Attorney's Office develop a form that can be placed in the Circuit Clerk's files.

Completed The State's Attorney's Office should review modern case management software programs for implementation into the Office's practices and procedures. It appears that the current software program that the State's Attorney's Office uses to track criminal police reports, Crime Tracker, has outlived its functionality and is not an effective tool in tracking criminal reports that are filed with the State's Attorney's Office. The Crime Tracker software program also does not appear to provide adequate internal controls that would assist in mitigating or detecting any of errors that were identified during the audit process. Therefore, the State's Attorney's Office should develop and implement a system of control that will document, record and track police reports and/or tickets at the time of

receipt in the Office in order to ensure that all police reports and and/or tickets are reviewed by an appropriate staff member, and that the Office's decision to either prosecute or not prosecute is documented and maintained in the State's Attorney's Office's records. In order to properly design a system of control, the State's Attorney's Office should consider the implementation of an effective and efficient case management software program that will be a useful tool in tracking the criminal reports received by the State's Attorney's Office. It is further recommend that the State's Attorney's Office review software that is compatible with the software that the Circuit Clerk's Office utilizes. It our opinion, the substantial progress that is needed in this area cannot be achieved without the implementation of an effective and efficient case management software program in the States Attorney's Office.

3/31/2017 It is also recommended that the State's Attorney's Office reduce the intake points for police reports and tickets to one point of intake and data entry into the new software be made at the point of intake for all police reports and tickets.

3/31/2017 The State's Attorney's Office should develop and implement written policies and procedures that are compliant with State Law regarding the retention of traffic and non-traffic tickets received for all staff to adhere to.

3/31/2017 It is recommended that the State's Attorney's Office review its current procedures for not inputted the issued citation or ticket number as well as not inputting the arresting agency upon opening a case.

The State's Attorney should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

State's Attorney's Response:

You requested this letter be sent to you, as part of the audit process, asking us to explain in writing what response our Office has taken on the recent issues concerning misdemeanor bond money. Please be aware that at no time does the State's Attorney's Office ever receive, process, record, deliver, hold or transfer bond money. However, the Sheriff's Department, State's Attorney's Office, and Circuit Clerk's Office each play an integral part in the County's criminal justice system and as such we all strive to work together to achieve effectiveness and efficiency in all areas that affect us as a whole. Therefore, our Office has made some specific changes we believe will help the bond process. These changes include:

1. **Bond Sheets.** The Circuit Clerk's Office will now send a copy of every bond sheet to our Office. We have created a new Master Bond Sheet Binder and procedure wherein the bond sheets get filed alphabetically in the binder then inserted into our case files when they are opened or attached to the election not to prosecute. This is a way to alert the prosecutor in charge of the case that bond money is attached to it. Also bond sheets that remain in the binder for long periods of time with no ENTP or new case file to go along with it will also alert us to a missing report of an arrest.

2. **Elections Not to Prosecute (ENTP).** Several months ago we re-initiated the procedure of sending a copy of every ENTP to the Circuit Clerk's Office and Sheriff's Department. This procedure allows them to more efficiently know what cases we are not filing on so as to return the bond money in a more timely manner, unless applied to other outstanding balances.

3. **Traffic/Misdemeanor Combination Cases.** During the investigation of the bond matters, we discovered several cases where a defendant was arrested for both a traffic and non-traffic misdemeanor at the same time. A single report was sent to our Office for all charges, but the report would only be placed in the traffic file; the Administrative Assistant would never even see the report to know to review it for charges. However, the bond in the case would be attached to that non-traffic misdemeanor offense that was not being reviewed for charges. Although traffic and non-traffic misdemeanors have always been filed separately, we have begun a new procedure wherein when a traffic assistant receives one of these combination reports, the traffic assistant will have all bond transferred to the traffic case and handle the non-traffic misdemeanor along with the traffic case.

4. **Crime Tracker.** All non-traffic reports brought to our Office by law enforcement are put into a software program called Crime Tracker. Previously this only applied to the non-traffic reports. We now have Crime Tracker software on the computer of our traffic Department staff, and we have instituted a new procedure of also putting all traffic reports received in crime tracker. This will allow us to not only monitor and be able to record the non-traffic reports we receive, but now also the traffic reports. This is to help aid in item #3 stated above, but also to help in those instances where a bond is discovered but no new case or ENTP has been filed. We can also better determine if we ever received a report and its status or location.

5. **Non-Standard Identification When Filing a New Case.** As part of our new bond sheet procedure we created a new form that is to be attached to the information the secretary takes to the Circuit Clerk's Office when filing a new case if the charge is different from the original arrest. This form will have the NS number from the bond sheet that corresponds with the new case. This will help the Clerk's Office in identifying which new case the bond is to be transferred to, especially when the charge a defendant posts bond on may not be the same charge the prosecutor decides to file charges on.

As with any new process there may come a time when new procedures or changes to the above procedures will need to be made. The State's Attorney's Office is working toward a stronger awareness of the bonds posted, the reports sent to our Office, and better organization of both. Any further recommendations from you that would make the system more efficient would also be welcomed. Feel free to contact me if you have any questions or concerns about any of the above new procedures.

6. **Case Management Software Program.** The State's Attorney has wanted to implement a new case management software program in the Office since taking over in the fall of 2014, however it was cost-prohibitive until now. Upon recent approval for funding from the County Board, the State's Attorney has signed an agreement with Goodin Associates to begin installation of the PC Jims Prosecutor software. It is slated to begin after the installation of the

Circuit Clerk's new as400 software/server. The State's Attorney has been trying to implement this new software since taking office in the fall of 2014, but was unable until funding was approved.

The State's Attorney's Office has reviewed case management software programs and found one that is compatible with the software that the Circuit Clerk is utilizing. The identified case management software program also has a delinquent fine and fee collection module that can be used to satisfy the audit recommendation. The State's Attorney's Office has presented the cost information for 1- user, 1-10 users and 1-23 users. The State's Attorney's Office will need financial assistance in purchasing the software program and paying for any future annual maintenance agreements. The projected implementation date for the corrective action will be 90 days after the purchase and installation of the case management software program.

7. **Charged offense vs. Original Offense.** The States Attorney's Office implemented new office procedures on January 4, 2016 and issued all staff a memo regarding the new procedures for case filings in the Office. The States Attorney's Office addressed the notification process to the Circuit Clerk's Office in the event that the charged offense varies from the original offense for any reason.

8. **Intake points for police reports and tickets.** The State's Attorney intends to implement this recommendation and to have a written policy in place for this by August 31, 2016.

9. **Retention of traffic and non-traffic tickets.** The State's Attorney intends to implement this recommendation and to have a written policy in place for this by August 31, 2016

10. **Input of citation or ticket numbers.** The State's Attorney intends to implement this recommendation and to review current procedures and have any additional policies in place by August 31, 2016. Also, for the past several months the State's Attorney's Office has been filing a "Probable Cause affidavit" with each information to the Clerk's Office when opening a new misdemeanor or felony case. This "PC" affidavit does contain the law enforcement agency and Investigating Officer information in it.

11. **Single Entry Point for Intake.** Regarding the single entry point for intake and data entry of all reports and citation, I would like to add that my office has been working on implementing a policy wherein all police reports submitted from police agencies would be submitted via e-mail and not in paper form.

In reviewing the process of report submission and some of the issues associated therewith that you detected in your audit findings, we believe that paper report submission can lead not only to confusion, lost reports, and simply just an exorbitant amount of paper, but could also present other risks. It is my belief that these problems and risks can be greatly mitigated by implementing and e-mail report submission policy.

In short police agencies would e-mail all reports to a safe and secure single and internal email address in my office. That e-mail account would be accessible by the report intake employee, as well as me and the assistant state's attorneys. I have spoken with many county law enforcement offices, and this change appears to be welcomed by them as well.

We are currently researching the best way to ensure that this e-mail account is a safe and secure as possible. Once we are confident in the e-mail account creation process regarding this issue, we well stand ready to implement our proposed e-mail report filing policy. It is my hope and prediction that this can be done by the end of 2016.

The future cost of office supplies may be increased with the need to print reports from the secured email box for files; however, it is believed that the benefits and assurance of electronically submitting reports to the States Attorney's Office will outweigh such costs. The County Board will be consulted with for an estimate of future office supplies expense.

This information is being provided to you in response to the audit recommendations from the "2015 material weaknesses" of the County's audit. The recommendations that have not already been fully implemented by the State's Attorney's Office, but are in various stages of implementation include (1) modern case management software, (2) single entry point for intake and data entry of all reports and citations, (3) retention procedures for citations, and (4) inputting of information concerning citation or arresting agency identities.

Since taking office in the fall of 2014, I have been trying to implement a new case management software program, however it was cost-prohibitive until now. I have recently secured funding from the County Board and signed an agreement with Goodin Associates, Ltd. for the installation of new case management software, being PC Jims Prosecutor. That software is slated to be installed within the next 60 days. It will likely impact how I proceed on the remaining recommendations and impact the functionality of the Office. To give an exact determination of how this software will work and what changes or modifications will be made concerning current procedures would be premature at this time.

I am reviewing the internal control structure of the State's Attorney's Office and the results of the audit. As I complete my review process and develop an implementation plan, I request that the County Board be open to discussions with me in order to explain in detail any modifications to the State's Attorney's internal control structure that I consider necessary to improve the functionality of the Office. These modifications may include, but not limited to, reassignment of staff duties, modifications in job descriptions, and adjustments in pay treatment. My expectation is that the discussions will encompass several meetings with the County Board and a fully approved plan by both sides to be implemented by March 31, 2017.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County State's Attorney's Office. The Williamson County State's Attorney can be contacted at (618) 997-1301 ext. 1227. A detailed timeline of implementation appears below.

2015-7 Delinquent Fine and Fee Collection

Criteria:
Generally Accepted Accounting Principles, Government Auditing Standards, and 55 ILCS 5/3-9005.

Condition:
Upon review of the outstanding fine and fee report, Williamson County is owed in excess of $12,000,000 of outstanding fines and fees. Upon inquiry, the delinquent fine and fee collection program in the State's Attorney's Office consists of an excel spreadsheet that represents a listing of phone calls received from the general public concerned about nonpayment of fines and fees on specific cases. It is estimated that this delinquent fine and fee program addresses less than 5% of the outstanding fines and fees in the County. It was also noted that due to the passage of time, a portion of the outstanding fines and fees are not collectible. It is unknown as to why these fines and fees remain as outstanding.

Cause:
The State's Attorney's Office does not have access to the computerized database of outstanding fines and fees that are on file in the Circuit Clerk's Office available to it. The Circuit Clerk's Office does not have the authority to remove outstanding fines and fees without a court order.

Effect or potential effect:
The failure to collect outstanding fines and fees can cash flow strains for the County since the cost of prosecuting, defending, and adjudicating the cases has already been incurred.

Recommendation:
The State's Attorney's Office should consider implementing a software program that integrates with the current software maintained in the Circuit Clerk's Office. Integrating the State's Attorney's Office with the Circuit Clerk's Office's via software was also recommended in 2015-7. Integrating the State's Attorney's Office and the Circuit Clerk's Office with information sharing compatible software would allow for the direct transfer of delinquent fine and fee information to the State's Attorney's Office. The State's Attorney's Office could then deploy further delinquent fine and fee collection efforts that it deems necessary and prudent under the circumstances.

The State's Attorney's Office should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

State's Attorney's Response:
The State's Attorney's Office has reviewed case management software programs and found one that is compatible with the software that the Circuit Clerk is utilizing. The identified case management software program also has a delinquent fine and fee collection module that can be used to satisfy the audit recommendation.

The States Attorney's Office has decided to implement a more comprehensive approach to collecting outstanding fines and fees in Williamson County. In addition to the Office's historical internal practices for collecting outstanding fines and fees, I have made the decision to incorporate an external collection agency to further assist in the County's collection efforts. As of the date of this report, the following steps for a successful implementation have been identified. I have indicated the steps that are complete and projected implementation dates, in date order, for the remaining identified steps. Adjustments to implementation dates may be necessary if complications present during any of the steps. The County Board will be advised of any necessary modifications to the scheduled implementation dates.

1) Develop an understanding of the Office's internal and external collection processes. **(Completed.)**

2) Review of any software, hardware, or other tools that would streamline and the collection of delinquent fines and fees as well as minimize the County's expenses in the short-term and long-term. **(Completed.)**

3) Research the available software, hardware and other tools by participating in demonstrations and performing research into the cost benefit relationship of any potential purchases. **(Completed.)**

4) Present the County Board with any requests for purchases and receive approval for funding. **(Completed.)**

5) Order the approved items and schedule installation, integration, and staff training for successful implementation. **(Completed.)**

6) Approve, sign and deliver the contract with the collection agency. The Board will be provided a copy of the signed contract. **(Completed.)**

7) Assign office staff who will participate in the debt collections program and define each individual's role and assigned tasks. **(Completed.)**

8) Schedule the installation and integration of the approved software, hardware and other tools. **(Completed.)**

9) Schedule the recommended staff training session in order to assist in a successful implementation. **(Completed.)**

10) Complete the required data testing with the collection agency. **(Completed.)**

11) Develop a flow chart that will define the flow of data, including any restrictions on the year or years to be submitted for collection as well as any case type restrictions to the collection agency, the subsequent receipt of collections from the collection agency, the designated bank account(s) to receive the delinquent fine and fee collections from the collection agency, the transfer of the collections to the Circuit Clerk's Office for proper application of collected fines and fees, and the collection of data in order to report the results of the Office's and collection agency's efforts to the Board. The flow chart and, formats of designed reports, and reporting frequency will be provided to the County Board and the Circuit Clerk's Office in an effort to keep all parties informed. **(Completed.)**

12) Announce the start date of transmitting outstanding fines and fees to the collection agency to the general public. The announcement will define a period of time for individuals to pay outstanding fines and fees at the Courthouse *prior to* the first transmission of outstanding fines and fees to the external collection agency. The announcement content and method of presentation for the announcement will be determined after consultation with the County Board. **(Completed.)**

13) Submit the first batch of delinquent fines and fees to the Collection Agency. **(Completed.)**

14) First receipt of collected fines and fees from the collection agency. **(Completed.)**

15) First report of the receipts from the collection agency to the County Board. **(Completed.)**

2015-8 Employee use of County Assets for Personal Gain and Circumvention of County Fee Revenue

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:
A review of documents in the Circuit Clerk case files indicated that a Sheriff's Department employee was utilizing County owned assets for personal gain and circumventing the County's fee revenue for civil service documents.

Cause:
The employee abused County-owned assets for personal gain.

Effect or potential effect:
The abuse of County owned assets and circumvention of civil service fee revenues results in lost revenues for the County that cannot be recovered.

Recommendation:
The employee's use of County owned assets for personal gain and the circumvention of fee revenue should be addressed with the employee in order to stop the activity and prevent the activity in the future.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Sheriff. The Sheriff can be contacted at (618) 997-1301 ext. 301. The corrective action is implemented as of the date of this report.

Management's Response:
The Sheriff did address the employee's use of County owned assets for personal use. The employee is no longer employed with the County.

2015-9 Missing Citations

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:
The Williamson County Sheriff's Department provided us with a listing of citations that the Department had written in 2014 and 2015. We tested samples of the listing of citations. During the testing of the samples, we noted 5 citations that the Sheriff's Department had issued that did not appear in the court's records. The Sheriff's Department was able to pull its files on each of

the citations and the Sheriff's Department's records contained only their required file copy. We inquired of both the Circuit Clerk's Office and the State's Attorney's Office for the original citations that could not be located. After all inquiries, we were not able to locate the citations in the court's records.

Cause:
The internal controls design over citations and the transfer of citations to the Circuit Clerk's Office does not appear adequate for the volume and frequency of the citations issued.

Effect or potential effect:
Lack of proper controls over citations and the transfer of citations can allow for potential mishandling of the citations and employee abuse of the system.

Recommendation:
The Sheriff's Department, Circuit Clerk's Office and State's Attorney's Office should develop and implement a system of controls for the transfer of citations to the appropriate Departments.

The Circuit Clerk should also consider confirming the number of citations issued by the policing agencies in order to compare the number of citations received in the Circuit Clerk's Office. The confirmation process can be random, rotating, and on a periodic basis that the Circuit Clerk considers effective and efficient for the Circuit Clerk's Office and the policing agencies.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Responsible party and implementation date:
The responsible parties for this recommendation are the Williamson County Sheriff, Williamson County Circuit Clerk, and the Williamson County State's Attorney. They can be contacted at (618) 997-1301. This audit recommendation is completed.

Management's Response:
This recommendation has been addressed. I, as Circuit Clerk, have established communication with local law enforcement agencies in which I request those agencies to send me reports showing the citations the agencies delivered to the Circuit Clerk's Office for a certain time period. . I have gathered this data for the purpose of comparing the citations the Circuit Clerk's Office has received and entered into the software program to the citations the local law enforcement agencies have delivered to the Circuit Clerk's Office. The reports received from the local law enforcement agencies listing the citations delivered to the Circuit Clerk's Office are consistent with the information entered into our computer system which indicates that all those citations were entered by the Circuit Clerk's Office in a correct and timely manner. I have also requested and the agencies have confirmed that in the future they will send reports directly to me of the citations they deliver to the Circuit Clerk's Office for any certain time period requested. Additionally, I, as Circuit Clerk, have instituted a policy where I will request and confirm the citations received from the local law enforcement agencies to the citations entered into the software program at the Circuit Clerk's Office on a random, rotating and periodic basis.

2015-10 Child Support Fund (Repeat Finding)

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:
We examined the client prepared trial balance as of November 30, 2015 and found that the trial balance did not include the balance in the child support bank account. As of November 30, 2015, the child support bank account had a balance of $227,994.

Cause:
There is a lack of corrective action to internal control recommendations made through 2013 and prior audit recommendations. As a result, the balance of the child support fund as of November 30, 2015 was not included in the Clerk's trial balance.

Effect or potential effect:
The Circuit Clerk's financial statements are materially misstated without the inclusion of the child support fund.

Recommendation:
We recommend that all funds held be reported on the Office's trial balance.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230. This audit recommendation is completed. The recommendation will be implemented for the year ending November 30, 2016.

Circuit Clerk's Response:
This audit recommendation has been addressed. The Child Support Fund will be included in the trial balance of the Circuit Clerk's Office for the year ending November 30, 2016. I have implemented the Child Support Fund into the bookkeeper's work through QuickBooks. Therefore, all of the accounts in the Circuit Clerk's office are included on the trail balance. This will allow tracking of the deposits and checks to be reconciled on a monthly basis, quarterly and annual, coinciding with our other bank accounts. I perform random audit reviews to confirm all funds, including Child Support Fund, are included in the trial balance.

2015-11 Investment Policy

Criteria:
Generally Accepted Accounting Principles.

Condition:
The Circuit Clerk's Office maintained the following reconciled balances in its bank accounts as of November 30, 2015:

Main Checking account - .15% interest	$1,642,603
Certificate of Deposit - .10% interest	50,000

Certificate of Deposit - .15% interest	50,000
Savings account - .25% interest	100,000
Money Market - .25% interest	50,000
Child Support Bank Checking - .30% interest	227,994
Certificate of Deposit - .55% interest	100,000
Certificate of Deposit - .55% interest	50,000
Total	$2,270,597

The Certificates of Deposit have automatically renewed each year for the last several years.

Cause:
As of November 30, 2015, an investment policy in the Circuit Clerk's Office had not developed or implemented.

Effect or potential effect:
Without an investment policy dictating the management of the funds maintained by the Circuit Clerk's Office, the risk of funds being uninsured increases. Also, the County's rate of return can be increased with active participation and planning.

Recommendation:
The Circuit Clerk's Office should develop and implement and investment policy for funds held by the Office. The investment policy should encompass cash flow management, FDIC coverage, pledged securities, and rate of return.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230. The projected implementation date for this recommendation is November 30, 2017.

Circuit Clerk's Response:
This audit recommendation is being addressed. I have begun the process of looking at moving some of the Circuit Clerk's Office financial assets by calling local banks inquiring about their FDIC coverage, pledged securities, and rate of return for the various accounts they offer. I will further this plan of action by establishing an investment policy of the various types of funds collected by this Office. I will update the County Board once the policy has been completely developed and implemented.

2015-12 FDIC Coverage

Criteria:
Generally Accepted Accounting Principles and Government Auditing Standards.

Condition:
There are no preventative or mitigating controls to ensure that the Circuit Clerk's Office obtained pledged securities in an amount to cover the full bank balances as the bank balances continue to increase.

Cause:
As of November 30, 2015, the Circuit Clerk's Office did not have mitigating controls in place to monitor FDIC coverage and pledged securities for bank balances.

Effect or potential effect:
Any unpledged and uninsured bank balances are subject to loss.

Recommendation:
We recommend that the Circuit Clerk address FDIC coverage in the recommended investment policy. See recommendation 2015-11 for further information.

The Circuit Clerk should update the County Board, in writing, when the implementation of the remaining audit recommendations are completed.

Responsible party and implementation date:
The responsible party for this recommendation is the Williamson County Circuit Clerk. The Circuit Clerk can be contacted at (618) 997-1301, ext. 1230. The projected implementation date for this recommendation is November 30, 2017.

Circuit Clerk's Response:
This audit recommendation is being addressed. I have begun the process of looking at moving some of the Circuit Clerk's Office financial assets by calling local banks inquiring about their FDIC coverage, pledged securities, and rate of return for the various accounts they offer. I will further this plan of action by establishing an investment policy of the various types of funds collected by this Office. I will also the County Board once the policy has been completely developed and implemented.

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 considered none of the deficiencies described above to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County Circuit Clerk's financial statements are free from 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 other instances of noncompliance or other matters, other than those listed above as material weaknesses that are required to be reported under *Government Auditing Standards.*

Responses to Findings

The responses to the findings identified in our audit is described in the preceding findings. The responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2015

WILLIAMSON COUNTY CIRCUIT CLERK
FIDUCIARY FUND - AGENCY FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2015

ASSETS		
Cash and Cash Equivalents	$	2,270,857
TOTAL ASSETS	$	2,270,857
LIABILITIES		
Payable to Williamson County Government Funds:		
Clerk Fees and Interest	$	83,888
State Attorney Fees		2,301
Fines		39,345
Forfeitures		2,580
Sheriff's Fees		381
Public Defender		-
Filing Fees		-
Dispute Resolution Fund		-
Law Library Fund		1,113
Clerk's Cost		-
Sheriff's Medical Fund		547
DUI Equipment Fund		9,524
Court Automation Fund		5,137
Court Document Storage Fund		5,184
Clerk Op. Add-On Fund		658
Clerk Operations Deduction		85
Police Vehicle Fund		-
States Attorney Automation		-
Interest Income		-
Payable to Williamson County, Municipalities and other Governmental Entitles:		
Driver's Education		315
Court Assessment Fund		5,373
Court Security Fund		14,631
Juvenile Legal Fees for Representing Minors		-
Juvenile Delinquency Cost/Support		-
County Health Fund		-
Bail Bond Cost		-
Substance Abuse Fund		-
Working Cash Fund		-
Probation and Court Services Funds		-
Traffic and Criminal Surcharge Fund		-
Child Support Enforcement Fund		140
Payable to Marriage Fund - Circuit Court		60
Payable to Attorney General		-
Payable to the Attorney General Charitable Enforcement		-
Payable to Municipalities		32,162
Payable to the Illinois Commerce Commission		-
Payable to the Child Support Collection Fund		-
Payable to the Department of Alcoholism		-
% Distribution: $55 and Over Fund		13,564

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY CIRCUIT CLERK
FIDUCIARY FUND - AGENCY FUND
STATEMENT OF NET POSITION
NOVEMBER 30, 2015

LIABLITIES (CONCLUDED)

Payable to the Illinois State Treasurer:		
Payable Local Anti-Crime Program	$	-
Professional Regulation Evidence Fund		-
Payable to Capital Plan and O.W.		60,926
Drivers Education Fund		1,830
General Professions Dedicated Funds		-
Underground Utility Facilities Damage		-
State Overweight Fines		-
Surcharge and Leads Funds		26,541
Department of Conservation		200
Drug Enforcement Fund		-
Drug Assessment Fund		-
DUI Crime Laboratory Fund		-
Prevention Fund		-
Emergency Medical Services Fund		-
Trauma Center Fund		1,089
State Police for the Road Fund		-
10% States Attorney Fee		-
State Toll Highway Authority Fund		-
Department of Natural Resources Fund		-
Employee Commute Options Fund		-
State Boating Act Fund		-
Drug Treatment Fund III		-
Violent Crimes Victim Assistance Fund		3,517
Drug Crime Laboratory Fund		-
Sexual Assault Services Fund		-
Domestic Violence Shelter and Service Fund		-
Child Sexual Abuse Fund		-
Drug Treatment Fund		-
Anti-crime Fund		674
% Distribution: $55 and Over Fund		5,875
Payable to Others		
Deposits of Funds - Other Court Cases		-
Miscellaneous		389,602
Deposits of Bail Securities		1,335,620
TOTAL LIABILITIES	$	2,042,862
NET POSITION		
Held in trust for child support collection efforts	$	227,995
TOTAL NET POSITION	$	227,995

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

NOTES TO FINANCIAL STATEMENTS

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Williamson County (the "County") was incorporated under the provisions of the State of Illinois. The County operates under a Commission form of government and provides the following services: public safety, highways and bridges, judiciary and court related services, public health, public welfare, and general administrative services.

The County operates with three elected County Commissioners. Those Commissioners also appoint members to various boards, of which one has been determined to be component units of the County. The Circuit Clerk's position is an elected position which is elected every four years.

The Circuit Clerk's Fiduciary Fund is accounted for as a fund of the County and its operations are not independent of the County. The County's General Fund, IMRF Fund, and Employee Health Insurance Fund appropriate funds annually to incorporate 100% of the Circuit Clerk's Office's operating expenses, retirement contributions, and health insurance expenses, respectively. The Circuit Clerk reimburses each respective fund the salary portions and fringe benefit portions for two employees in the Office. The expenses for one employee are reimbursed from the Child Support Fund and the expenses for the other employee are reimbursed from the Document Storage Fund. The Circuit Clerk maintains the Child Support Fund and the Document Storage Fund.

The accounting policies of the Williamson County Circuit Clerk conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of the Williamson County Circuit Clerk are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations of the Circuit Clerk's financial activities for the fiscal year ended November 30, 2015.

A. The Financial Reporting Entity

These financial statements represent only the financial position of Williamson County Circuit Clerk's Fiduciary Fund.

B. Fund Accounting

The Fiduciary Fund of the Circuit Clerk's Office is organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, and fund equity.

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

B. Fund Accounting (Concluded)

Summary of Fiduciary Fund Types

• Private-purpose trust funds account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments, such as escheat property held in trust for the benefit of individuals or other governments.

• Agency funds are clearing accounts used to account for assets held for other funds, governments, or individuals. Agency funds are custodial in nature; that is, their assets equal their liabilities.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the measurement focus applied.

The modified accrual basis of accounting and economic resources measurement focus is used by the Fiduciary Fund.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The Circuit Clerk's Office defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be 60 days.

Certain fines and fees are not susceptible to accrual because they are usually not measurable until received.

D. Cash and Cash Equivalents

Cash applicable to a particular fund is readily identifiable. Cash in excess of current requirements is deposited in interest-bearing certificates of deposit, savings accounts, and money market accounts. Cash temporarily deposited in any of the forms previously listed are presented as cash and cash equivalents in the statement of fiduciary net assets, in accordance with generally accepted accounting principles.

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED):

E. Net Position

The net position balance represents the amount available for budgeting future operations and expenditures for child support services.

E. Fund Financial Statements

The fund financial statements present information about the Circuit Clerk's Fiduciary Fund.

The Circuit Clerk's Office applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the Circuit Clerk applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements.

G. Subsequent Events

Subsequent events have been evaluated through November 30, 2016, which is the date of this report.

NOTE 2 CASH AND INVESTMENTS:

A. Cash on Hand

The Circuit Clerk's Office maintains a cash change fund, which totaled $260 as of November 30, 2015.

B. Cash in Bank

The carrying amount of the Circuit Clerk's deposits, including cash on hand and deposits with financial institutions was $2,270,857. The bank balance was $2,406,369. The balances are categorized as follows:

WILLIAMSON COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 2 CASH AND INVESTMENTS (CONCLUDED):

	Carrying Amount	Bank Balance
Cash on Hand	$ 260	$ -
(Category #1) - Insured (FDIC)	1,027,994	1,028,128
(Category #2) - Uninsured with collateral	1,242,603	1,378,241
(Category #3) - Uninsured and uncollateralized	-	-
Total	$ 2,270,857	$ 2,406,369

At November 30, 2015, the Circuit Clerk had multiple certificates of deposit with local financial institutions. In accordance with generally accepted accounting principles, certificates of deposit and other time savings deposits are reported as cash and cash equivalents. The table presented above presents cash and cash equivalents according to risk categories. The categories are described as follows:

Category #1 - includes deposits covered by depositing insurance.

Category #2 - includes deposits covered by collateral pledged in the County's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

C. Investment Policies

By law, deposits may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

Generally, the County's investing activities are managed under the custody of the County Treasurer. However, the Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the Court System.

As of November 30, 2015, the Circuit Clerk's Office did not maintain an investment policy for its funds.

OTHER SUPPLEMENTARY INFORMATION

WILLIAMSON COUNTY CIRCUIT CLERK
FIDUCIARY FUND
SCHEDULE OF CASH IN BANK - AGENCY FUND
NOVEMBER 30, 2015

CASH IN BANK		
Cash on Hand	$	260
Cash in Bank		2,270,597
TOTAL CASH IN BANK	$	2,270,857

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

REPORT J
ANNUAL FINANCIAL REPORT

CLERK OF THE CIRCUIT COURT
1ST JUDICIAL CIRCUIT, WILLIAMSON COUNTY
FISCAL YEAR ENDING NOVEMBER 30, 2015

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED (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.)	**SECTION A TOTAL**	**$554,309.22**
B. COURT AUTOMATION FUND	**SECTION B TOTAL**	**$58,593.30**
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	**SECTION C TOTAL**	**$3,152.14**
D. COURT DOCUMENT STORAGE FUND	**SECTION D TOTAL**	**$58,292.61**
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	**SECTION E TOTAL**	**$10,726.00**
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 $2,971.19 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE $12,830.52 (3) OTHER $0.00	**SECTION G (1,2,3) TOTAL**	**$15,801.71**

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL $700,874.98

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES				
(1) CIRCUIT CLERK (PAID BY COUNTY)			$74,403.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			$367,671.54	
(3) NUMBER OF STAFF POSITIONS:	(I) FULL-TIME:	13		
	(II) PART TIME:	0		
NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW.			**SECTION A (1,2) TOTAL**	**$442,074.54**
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			$47,296.38	
(2) PAID FROM COUNTY GENERAL FUND			$0.00	
			SECTION B (1,2) TOTAL	**$47,296.38**
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			$35,771.82	
(2) PAID FROM COUNTY GENERAL FUND			$0.00	
			SECTION C (1,2) TOTAL	**$35,771.82**
D. COURT DOCUMENT STORAGE EXPENSES (INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)				
(1) PAID FROM DOCUMENT STORAGE FUND			$51,082.17	
(2) PAID FROM COUNTY GENERAL FUND			$0.00	
			SECTION D (1,2) TOTAL	**$51,082.17**
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND (INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)			**SECTION E TOTAL**	**$0.00**
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**	**$14,748.61**
PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL				**$590,973.52**

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.)	$1,040,146.19	
		SECTION A TOTAL **$8,321,224.18**
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	$7,281,077.99	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	$376,706.45		
b. DRUG FINES	$8,120.33		
c. CRIME LABORATORY FUND	$0.00		
d. CRIME LABORATORY DUI FUND	$0.00		
e. OTHER	$30,657.06		
	SUBTOTAL 1-a,b,c,d,e	**$415,483.84**	
1.1) DRUG TASK FORCE		**$4,914.00**	
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)			
a. ALL EXCEPT DRUG FINES	$0.00		
b. DRUG FINES	$0.00		
c OTHER	$0.00		
	SUBTOTAL 2-a,b,c	**$0.00**	
		TOTAL	**$420,397.84**

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

3) COUNTY		
a. CRIMINAL FINES	$117,087.28	
b. TRAFFIC FINES	$385,440.28	
c. DRUG FINES	$6,531.95	
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)	$178,885.26	
SUBTOTAL 3-a,b,c,d,e,f,g		**$687,944.77**

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) **$1,108,342.61**

THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	$7,271.92
2. ROAD FUND (OVERWEIGHTS)	$347,465.75
3. STATE TOLL HIGHWAY AUTHORITY FUND	$0.00
4. DRUG TRAFFIC PREVENTION FUND	$743.25
5. STATE CRIME LABORATORY FUND	$9,174.00
6. STATE POLICE DUI FUND	$5,801.60
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	$51,047.81
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	$56.00
9. DRIVERS EDUCATION FUND	$26,452.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	$4,406.50
11. DRUG TREATMENT FUND	$33,106.30
12. CHILD ABUSE PREVENTION FUND	$0.00
13. SEXUAL ASSAULT SERVICES FUND	$200.00
14. TRAUMA CENTER FUND	$14,115.08
15. PERCENTAGE DISTRIBUTION: UNDER $55 FUND	$0.00
16. PERCENTAGE DISTRIBUTION: $55 AND OVER FUND	$73,644.50
17. GENERAL REVENUE FUND	$104,471.45
18. EMS ASSISTANCE FUND	$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	$1,914.63
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	$0.00
36. FIRE PREVENTION FUND	$0.00
37. WIC PROGRAM	$0.00
38. SEX OFFENDER REGISTRATION FUND	$1,400.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	$0.00
40. SPECIAL ADMINISTRATIVE FUND	$0.00
41. LEADS MAINTENANCE FUND	$229.71
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	$12,279.83
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	$873.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUN	$29,784.64
45. LUMP SUM SURCHARGE*	$300,830.62

SUBTOTAL 4 (1-45) **$ 1,025,268.59**

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) **$1,108,342.61**
AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)	**SUBTOTAL 4 (1-45)**	**$1,025,268.59**	
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		$0.00	
47. ARSONIST REGISTRATION FUND		$0.00	
48. CAPITAL PROJECTS FUND		$347,465.75	
49. 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		$0.00	
54. FORECLOSURE PREVENTION PROGRAM FUND		$5,782.00	
55. FORECLOSURE PREVENTION "GRADUATED" FUND		$11,914.36	
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		$716.50	
63. ROADSIDE MEMORIAL FUND		$0.00	
64. SEALING FEE (STATE POLICE)		$0.00	
65. SECRETARY OF STATE POLICE DUI FUND		$382.00	
66. SECRETARY OF STATE POLICE SERVICES FUND		$194.00	
67. SECRETARY OF STATE POLICE VEHICLE FUND		$320.00	
68. SEX OFFENDER INVESTIGATION FUND		$0.00	
69. STATE ASSET FORFEITURE FUND		$0.00	
70. STATE POLICE OPERATIONS ASSISTANCE FUND		$38,422.00	
71. STATE POLCIE STREETGANG-RELATED CRIME FUND		$0.00	
72. STATE POLICE VEHICLE FUND		$3,548.00	
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		$1,880.50	
74. VEHICLE INSPECTION FUND		$0.00	
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		$670.00	
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		$0.00	
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		$0.00	
78. STATE POLICE SERVICES FUND		$0.00	
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		$0.00	
80. GUARDIANSHIP AND ADVOCACY FUND		$13,590.00	
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND		$1,777.00	
82. ACCESS TO JUSTICE FUND		$2,740.77	
999.OTHER (ITEMIZE ON ATTACHMENT D)		$0.00	
	SUBTOTAL 4 (46-999)	**$429,402.88**	
	SUBTOTAL 4 (1-999)		**$1,454,671.47**

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL **$ 2,563,014.08**
THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY			
(a) FEES		$27,177.65	
(b) RECORDS AUTOMATION FUND		$4,741.00	
	SUBTOTAL (1-a,b)		**$31,918.65**
2. SHERIFF			
(a) FEES (e.g. SERVICE OF PROCESS*)		$20,785.00	
(b) COUNTY GENERAL FUND FOR COURT SECURITY		$146,255.40	
	SUBTOTAL (2-a,b)		**$167,040.40**
3. COUNTY LAW LIBRARY FUND			$9,994.00
4. MARRIAGE FUND OF THE CIRCUIT COURT			$720.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM			$58,222.78
6. COURT-APPOINTED COUNSEL:			
(a) DEFENSE COUNSEL		$10,201.43	
(b) JUVENILE REPRESENTATION		$0.00	
	SUBTOTAL (6 -a,b)		**$10,201.43**
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER			$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE			$0.00
9. PROBATION AND COURT SERVICES FUND			$138,963.73
10. DISPUTE RESOLUTION FUND			$2,810.00
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			$0.00
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			$0.00
17. COUNTY JAIL MEDICAL COSTS FUND			$7,130.87
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. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES			$0.00
23. CHILDREN'S ADVOCACY CENTER			$0.00
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)			$0.00
25. DRUG COURT			$0.00
26. JUDICIAL FACILITIES FEE			$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COUR			$0.00
28. YOUTH DIVERSION PROGRAM			$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND			$0.00
99. OTHER (ITEMIZE ON ATTACHMENT E)			$0.00
	SECTION C TOTAL		**$427,001.86**

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)			$251,517.69
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER			
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	$0.00		
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	$0.00		
SUBTOTAL (2-a,b)			**$0.00**
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			$0.00
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"			$9,793.72
8. REFUND AND RETURNS			
a. BAIL	$331,888.79		
b. OTHER	$485.00		
SUBTOTAL (8-a,b)			**$332,373.79**
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)			$5,072.00
SECTION D TOTAL			**$598,757.20**
THIS AMOUNT FORWARDED TO SECTION D BELOW			

SECTION A TOTAL (FROM PAGE 3)	**$8,321,224.18**
SECTION B TOTAL (FROM PAGE 5)	**$2,563,014.08**
SECTION C TOTAL (FROM PAGE 6)	**$427,001.86**
SECTION D TOTAL (FROM PAGE 7)	**$598,757.20**
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	**$11,909,997.32**

Please indicate if you are a percentage distribution count pursuant to 27.5 and 27.6 of the Clerks of Courts Act **YES** [ ] **NO** [X]

Please indicate the Month your fiscal year ends. **MONTH:** [November]

ATTACHMENT A

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

DESCRIPTION	AMOUNT
Office Supplies	$13,673.35
Office Holder & Employee Bond	$715.00
Publication Fee	$360.26
Circuit Clerk Expense	$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
	$0.00
ATTACHMENT A TOTAL	**$14,748.61**

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
Marion	$104,548.54	$2,309.50	$0.00	$8,671.80	$0.00	**$115,529.84**
Herrin	$35,780.41	$120.00	$0.00	$2,119.60	$0.00	**$38,020.01**
Johnston City	$51,962.50	$246.83	$0.00	$3,240.00	$0.00	**$55,449.33**
Carterville	$54,328.40	$0.00	$0.00	$5,386.86	$0.00	**$59,715.26**
Freeman Spur	$2,151.42	$0.00	$0.00	$40.00	$0.00	**$2,191.42**
Cambria	$10,721.93	$273.75	$0.00	$500.00	$0.00	**$11,495.68**
Energy	$84,765.95	$191.25	$0.00	$6,978.80	$0.00	**$91,936.00**
Whiteash	$28.92	$0.00	$0.00	$0.00	$0.00	**$28.92**
Pittsburg	$3,768.07	$12.50	$0.00	$300.00	$0.00	**$4,080.57**
Crainville	$15,825.36	$50.00	$0.00	$2,060.00	$0.00	**$17,935.36**
Spillertown	$244.56	$0.00	$0.00	$0.00	$0.00	**$244.56**
Creal Springs	$2,300.62	$0.00	$0.00	$340.00	$0.00	**$2,640.62**
Hurst	$10,279.77	$2.50	$0.00	$1,020.00	$0.00	**$11,302.27**
	$0.00	$4,914.00	$0.00	$0.00	$0.00	**$4,914.00**
Southern Illinois Enforcement	$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**
	$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**
	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
SUBTOTALS	**$376,706.45**	**$8,120.33**	**$0.00**	**$30,657.06**	**$0.00**	
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						**$415,483.84**

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 % Disbursement (County Fee)	$168,706.06
Sheriff Vehicle Fund	$3,820.00
Sheriff DUI Equipment	$6,359.20
	$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 C TOTAL	**$178,885.26**

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 D

LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"

DESCRIPTION	AMOUNT
	$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
	$0.00
	$0.00
	$0.00
ATTACHMENT D TOTAL	**$0.00**

THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 5.

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. C. (99): "OTHER"

DESCRIPTION	AMOUNT
	$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 E TOTAL	**$0.00**

THIS TOTAL SHOULD MATCH PART III - SECTION C. (99) (Other) TOTAL ON PAGE 6.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT F

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

DESCRIPTION	AMOUNT
Out of County FTA Warrant Fee	$5,072.00
	$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 F TOTAL	**$5,072.00**

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