

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

MANAGEMENT LETTER

December 31, 2016



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

In planning and performing our audit of the financial statements of the Peoria County Office of the Circuit Clerk's (Circuit Clerk) Fiduciary Fund as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Circuit Clerk's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control.

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 discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and a deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Circuit Clerk's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies listed on the following pages to be material weaknesses in the Circuit Clerk's internal control.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency listed on the following pages to be a significant deficiency in the Circuit Clerk's internal control.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with you and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing these recommendations.

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

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

Sikich LLP

Springfield, Illinois
July 13, 2017

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK

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MATERIAL WEAKNESSES

Circuit Clerk Activity Reconciliation

The Circuit Clerk's Office records all the Circuit Clerk activity in the Odyssey system. During our testing, we noted the activity recorded in Odyssey system did not reconcile to the general ledger. Based on our discussion with management, a reconciliation was not being performed. We recommend the Circuit Clerk's Office monthly reconcile activity in subsidiary systems to the general ledger.

Management Response: All activity from the Odyssey case management system should interface into Peoria County's Pentamation software. Errors have been found in the actual interface and we are taking the necessary steps to make corrections.

Bank Accounts

During our testing of cash we noted that the Circuit Clerk bank reconciliations did not agree to the trial balance. A reconciliation of bank balances to the general ledger should include an investigation of errors or unreconciled balances to ensure the financial statements are not misstated. We recommend the Circuit Clerk's Office perform bank reconciliations for all bank accounts for which they are custodian, to ensure the general ledger is accurate.

Management Response: All activity from the Odyssey case management system's general ledger should interface into Peoria County's Pentamation software's general ledger. Errors have been found in the actual interface and we are taking the necessary steps to make corrections. The reconciliation of the Circuit Clerk's bank balances to the general ledger in both systems will be done more frequently so that errors and unreconciled balances can be identified and rectified in a timely manner.

PEORIA COUNTY OFFICE OF THE CIRCUIT CLERK

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SIGNIFICANT DEFICIENCIES

Penalty Computation

The Peoria County court and the Circuit Clerk’s office failed to assess and collect certain fines and fees required by the Illinois Compiled Statutes on several cases selected for testing during our audit. The Peoria County Office of the Circuit Clerk should ensure all fines and fees are properly assessed in accordance with the Illinois Compiled Statutes.

Management Response: The Circuit Clerk does not have the authority to levy fines. Due to the fact that the imposition of a fine is a judicial act, the trial courts must impose fines upon the defendant. There must be a record from the trial courts through a signed judgment order of fines and costs ordered to be assessed. When a certain fine or fee should be assessed in accordance with the Illinois Compiled Statutes, based on the disposition or nature of offense, the Circuit Clerk still only has the authority to assess and collect what was ordered in the trial courts.

55 ILCS 5/4-112001.1 Counties Code

Statute requires a fee of \$25 be assessed for serving or attempting to serve any summons on each defendant. The courts incorrectly imposed the penalty on the following cases:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CF-00102-1	\$25	\$ 32
16-CF-00274-1	\$75	\$ 63
16-CF-01235-1	\$50	\$ 44

730 ILCS 5/5-9-1 Unified Code of Corrections

Statute requires a fee added to every fine imposed in sentencing for a criminal or traffic offense, except an offense relating to parking or registration, or offense by a pedestrian, an additional penalty of \$15 for each \$40. The courts incorrectly imposed the penalty on the following cases:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CF-00274-1	\$90	\$ 165
16-CF-00728-1	\$90	\$ -
16-CM-01235-1	\$90	\$ -
16-CM-01463-1	\$75	\$ -

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730 ILCS 5/5-9-1.1 Unified Code of Corrections

Statute requires, in addition to any penalty imposed under 730 ILCS 5/5-9.1.1 subsection (a), a \$40 assessment shall be assessed by the court, the proceeds of which shall be collected by the Circuit Clerk. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CM-01463-1	\$40	\$ -

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SIGNIFICANT DEFICIENCIES (Continued)

Fines and Fees Penalty Computation (Continued)

730 ILCS 5/5-9-1.4 Unified Code of Corrections

Statute requires a criminal laboratory analysis fee of \$100 for each offense for which an individual was convicted of an offense in violation of the Cannabis Control Act, the Illinois Controlled Substances Act, the Methamphetamine Control and Community Protection Act, or the Steroid Control Act. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CM-01463-1	\$100	\$ -

730 ILCS 5/5-9-1.5 Unified Code of Corrections

Statute requires a fee of \$10 be added for the offense of domestic battery upon any person who pleads guilty or no contest to or who is convicted of murder, voluntary manslaughter, involuntary manslaughter, burglary, residential burglary, criminal trespass to residence, criminal trespass to vehicle, criminal trespass to land, criminal damage to property, telephone harassment, kidnapping, aggravated kidnapping, unlawful restraint, forcible detention, child abduction, indecent solicitation of a child, sexual relations between siblings, exploitation of a child, child pornography, assault, aggravated assault, battery, aggravated battery, heinous battery, aggravated battery of a child, domestic battery, reckless conduct, intimidation, criminal sexual assault, predatory criminal sexual assault of a child, aggravated criminal sexual assault, criminal sexual abuse, aggravated criminal sexual abuse, violation of an order of protection, disorderly conduct, endangering the life or health of a child, child abandonment, contributing to dependency or neglect of child, or cruelty to children and others; provided that the offender and victim are family or household members as defined in Section 103 of the Illinois Domestic Violence Act of 1986. The courts incorrectly imposed the penalty on the following cases:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CF-00102-1	\$200	\$ -
16-CM-00194-1	\$200	\$ -

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SIGNIFICANT DEFICIENCIES (Continued)

Fines and Fees Penalty Computation (Continued)

730 ILCS 5/5-9-1.6 Unified Code of Corrections

Statute requires a fee of \$10 be added for the offense of domestic battery upon a plea of guilty, stipulation of facts or finding of guilty resulting in a judgment of conviction or order of supervision. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CF-00274-1	\$10	\$ 210

705 ILCS 105/27.6(b) Clerks of Courts Act

Statute requires an additional fee of \$100 to the clerk of the circuit court for any person convicted or receiving an order of supervision for driving under the influence of alcohol or drugs shall pay. This additional fee shall be remitted by the clerk to the Treasurer within 60 days after receipt for deposit into the Trauma Center Fund fees for deposit into the Trauma Center Fund. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CM-01463-1	\$100	\$ -

705 ILCS 105/27.6(b-1) Clerks of Courts Act

Statute requires in addition to any other fines and court costs assessed by the courts, a fee of \$5 for any person convicted or receiving an order of supervision for driving under the influence of alcohol or drugs. This additional fee shall be remitted by the clerk to the Treasurer within 60 days after receipt for deposit into the Spinal Cord Injury Paralysis Cure Research Trust Fund. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CM-01463-1	\$5	\$ -

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SIGNIFICANT DEFICIENCIES (Continued)

Fines and Fees Penalty Computation (Continued)

705 ILCS 105/27.1a(bb)(4) Clerks of Courts Act

Statute states in child support and maintenance cases, the clerk, if authorized by an ordinance of the county board, may collect an annual fee of up to \$36 from the person making payment for maintaining child support records and the processing of support orders to the State of Illinois KIDS system and the recording of payments issued by the State Disbursement Unit for the official record of the Court. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-F-000048-1	\$36	\$ -

730 ILCS 5/5-6-3(g) Unified Code of Corrections

Statute requires an offender sentenced to probation or to conditional discharge and who during the term of either undergoes mandatory drug or alcohol testing, or both, or is assigned to be placed on an approved electronic monitoring device, shall be ordered to pay all costs incidental to such mandatory drug or alcohol testing, or both, and all costs incidental to such approved electronic monitoring in accordance with the defendant's ability to pay those costs. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-DT-00056-1	Pay testing fees	\$ -

Also during our testing of case file 16-CM-01463, we could not verify if the probation drug testing fee was properly assessed or not. Per review of the case file, the defendant was ordered to serve 60 days in jail and then had 12 months probation with mandatory drug testing. Per discussion with the Circuit Clerk, a probation drug test fee is only applied to the case when the defendant fails the test. The Circuit Clerk does not know when a drug test has been performed and only applies the fees when the defendant fails the tests. We recommend that the Circuit Clerk receive a monthly listing of all individuals receiving a mandatory drug test and verify all drug testing fees are correctly applied to the applicable case.

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SIGNIFICANT DEFICIENCIES (Continued)

Fines and Fees Penalty Computation (Continued)

720 ILCS 550/10.3 Cannabis Control Act

Statute states every person convicted of a violation of this Act, and every person placed on probation, conditional discharge, supervision or probation under Section 10 of this Act, shall be assessed for each offense a sum fixed at: (1) \$3,000 for a Class X felony; (2) \$2,000 for a Class 1 felony; (3) \$1,000 for a Class 2 felony; (4) \$500 for a Class 3 or Class 4 felony; (5) \$300 for a Class A misdemeanor; (6) \$200 for a Class B or Class C misdemeanor. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-CM-01463	\$200	\$-

625 ILCS 5/16-104c Illinois Vehicle Code

Statute states any person who receives a disposition of court supervision for a violation of any provision of this Code or a similar provision of a local ordinance shall pay an additional fee of \$35. The courts incorrectly imposed the penalty on the following case:

<u>Case</u>	<u>Fee per Statute</u>	<u>Actual Assessed</u>
16-DT-00056-1	\$35	\$-

Credit for Time Served

During the testing of case 16-CF-00728, we noted the Defendant should have received a credit of \$75 for time served per court order that was not applied. We recommend that the Circuit Clerk review all court orders to verify the credit for time served is correctly applied to the case.