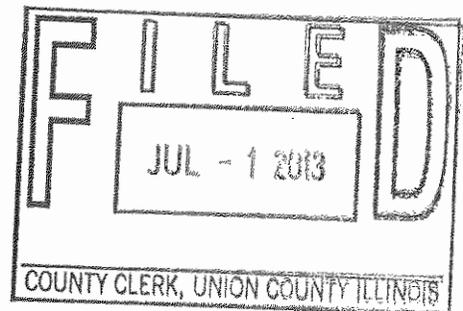


**UNION COUNTY CIRCUIT CLERK
SPECIAL REPORT ON FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORTS
November 30, 2012**

**TANNER MARLO CPAs INC.
509 ½ EAST DEYOUNG STREET
MARION, ILLINOIS 62959**



UNION COUNTY CIRCUIT CLERK

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FINANCIAL SECTION



TANNER MARLO CPAs, INC
Certified Public Accountants

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MARION, ILLINOIS 62959
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(618) 993-6193
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INDEPENDENT AUDITOR'S REPORT

Union County Circuit Clerk
Union County Courthouse
Jonesboro, IL 62952

We have audited the accompanying financial statements of the fiduciary fund of the Union County Circuit Clerk as of and for the year ended November, 30 2012 as listed in the Table of Contents. These financial statements are the responsibility of the Union County Circuit Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note A, the financial statements present only the fiduciary fund of the Circuit Clerk and are not intended to present fairly the financial position of Union County, Illinois and the changes in its financial position for the year then ended in conformity with accounting principles, generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Circuit Clerk's fiduciary fund of Union County, Illinois as of November 30, 2012 and its' changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 28, 2013, on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters which is included within. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Union County Circuit Clerk has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America regard as necessary to supplement, although not required to be part of, the financial statements.

Our audit was made for the purpose of forming an opinion on the financial statements of the fiduciary fund. The accompanying supplemental information on pages 8 through 18 are presented for additional analysis and are not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, are fairly stated in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Union County Board, Union County Circuit Clerk, appropriate officials of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, appearing to read "Tanner Marlo".

TANNER MARLO CPAs INC.
Certified Public Accountants
June 28, 2013



TANNER MARLO CPAs, INC
Certified Public Accountants

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**SPECIAL 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**

We have audited the financial statements of the fiduciary fund for the Union County Circuit Clerk as of and for the year ended November 30, 2012 and have issued our report thereon dated June 28, 2013. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Union County Circuit Clerk financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an

objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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



TANNER MARLO CPAs INC.

Certified Public Accountants

June 28, 2013

UNION COUNTY CIRCUIT CLERK
BALANCE SHEET
November 30, 2012

ASSETS

Cash in Bank	\$ 350,127
TOTAL ASSETS	<u>\$ 350,127</u>

LIABILITIES

Due to State and Local Government Agencies:	
County Fees	\$ 2,712
State Fees	1,186
Clerk Fees	8,200
State Attorney Fees	945
Fines	23,932
Sheriff Fees	125
Public Defender	115
Judicial Security	3,190
Traffic Safety School	780
Court Fees	1,201
Child Advocacy Fee	740
Due to State and Local Funds:	
Law Library Fund	1,220
Court Automation Fund	3,462
Court Document Storage Fund	3,475
Probation Fund	1,519
Traffic and Criminal Surcharge Fund	-
Drivers Education Fund	1,320
Medical Costs Fund	328
Trauma Center Fund	844
Surcharge/LEADS Fund	128
Violent Crimes Victim Asst. Fund	475
Domestic Violence Shelter and Service Fund	535
Marriage Fund	10
State Police Op Fund	2,440
E-Citation	254
FTA Warrant Fee	140
DUI Equipment	2,585
Spinal Cord Trust	5
DNA Identification Fund	-
Drug Crime Lab Fund	-
Anti Crime Fund	837
Drug Assessment	335
Fire Prevention Fund	60
Prisoner Review Board	17
Police Vehicle Fund	650
Lump Sum Surcharge	6,263
Clerk Op Add-Ons	238
Child Support Administration Fund	36
Due to Individuals and Businesses:	
Deposits of Bail Securities	164,918
Restitution	50
Deposits held for others	75,000
Accrued interest	70
Other	39,787
TOTAL LIABILITIES	<u>\$ 350,127</u>

The accompanying notes are an integral part of this statement.

UNION COUNTY CIRCUIT CLERK
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	Balance November 30, 2011	Additions	Deletions	Balance November 30, 2012
ASSETS				
Cash in Bank-Separate Maint. & Child Support	\$ 20,820	\$ 5,324	\$ 1,197	\$ 24,947
Cash in Bank-Operation & Admin Fund	2,132	3,610	4,219	1,523
Cash in Bank-E-Citation Fund	681	1,813	-	2,494
Cash in Bank-Marriage Fund	2,457	190	-	2,647
Cash in Bank-Domestic Governmental Funds	345,101	1,297,665	1,324,250	318,516
TOTAL ASSETS	\$ 371,191	\$ 1,308,602	\$ 1,329,666	\$ 350,127
LIABILITIES				
Due to State and Local Government Agencies:				
County Fees	\$ 1,970	\$ 37,342	\$ 36,600	\$ 2,712
State Fees	858	16,365	16,037	1,186
Clerk Fees	4,766	168,961	165,527	8,200
State Attorney Fees	990	13,900	13,945	945
Fines	12,003	306,431	294,502	23,932
Sheriff Fees	570	4,278	4,723	125
Public Defender	125	4,355	4,365	115
Judicial Security	3,242	48,874	48,926	3,190
Traffic Safety School	570	7,900	7,690	780
Court Fees	1,076	18,179	18,054	1,201
Child Advocacy Fee	475	8,140	7,875	740
Due to State and Local Funds:				
Law Library Fund	570	17,300	16,650	1,220
Court Automation Fund	3,086	63,328	62,952	3,462
Court Document Storage Fund	2,604	55,119	54,248	3,475
Probation Fund	2,604	35,388	36,473	1,519
Traffic and Criminal Surcharge Fund	-	76	76	-
Drivers Education Fund	773	12,745	12,198	1,320
Medical Costs Fund	230	3,748	3,650	328
Trauma Center Fund	661	9,302	9,119	844
Surcharge/LEADS Fund	-	2,602	2,474	128
Violent Crimes Victim Asst. Fund	92	3,102	2,719	475
Domestic Violence Shelter and Service Fund	600	3,765	3,830	535
Marriage Fund	-	30	20	10
State Police Op Fund	1,870	31,538	30,968	2,440
E-Citation	-	3,046	2,792	254
FTA Warrant Fee	-	4,518	4,378	140
DUI Equipment	3,246	40,162	40,823	2,585
Spinal Cord Trust	-	29	24	5
DNA Identification Fund	-	1,648	1,648	-
Drug Crime Lab Fund	-	545	545	-
Anti Crime Fund	1,060	13,550	13,773	837
Drug Assessment	170	4,826	4,661	335
Fire Prevention Fund	-	771	711	60
Prisoner Review Board	19	231	233	17
Police Vehicle Fund	744	9,205	9,299	650
Lump Sum Surcharge	3,421	62,445	59,603	6,263
Clerk Op Add-Ons	267	3,576	3,605	238
Child Support Administration Fund	84	5,318	5,366	36
Due to Individuals and Businesses:				
Deposits of Bail Securities	205,528	237,991	278,601	164,918
Restitution	25	35,387	35,362	50
Deposits held for others	75,000	-	-	75,000
Accrued interest	75	228	233	70
Other	41,817	12,358	14,388	39,787
TOTAL LIABILITIES	\$ 371,191	\$ 1,308,602	\$ 1,329,666	\$ 350,127

The accompanying notes are an integral part of this statement.

**UNION COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 20, 2012**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

The Union County Circuit Clerk is an elected official responsible for collections and distribution of funds for the First Judicial Circuit Court of Union County. The Circuit Clerk's office is also the keeper of the court's records.

These financial statements present only the fiduciary funds maintained by the Circuit Clerk's office. Union County issues publicly available basic financial statements which includes all the funds and account groups of the County, including the Circuit Clerk's office. The report may be obtained by writing to the Union County Board, Courthouse, Jonesboro, Illinois 62952.

2. Basis of Presentation

The accounts of the Circuit Clerk are organized on the basis of certain agency and trust funds used to account for assets held by the Circuit Clerk in a trustee capacity or as an agent on behalf of others. The funds are custodial in nature and do not represent results of operation or have a measurement focus. The monies collected consist mainly of fines and fees assessed for certain state and local agencies and funds established by the Illinois General Assembly as contained in the Illinois Compiled Statutes to be collected by the Circuit Clerks of the State of Illinois.

3. Basis of Accounting

The Union County Circuit Clerk follows the modified basis of accounting established by governmental accounting standards and accounting policies established by the Administrative Office of the Illinois Courts.

NOTE B – CONCENTRATION OF CREDIT RISK

At November 30, 2012, the carrying amount of the Circuit Clerk's deposits with financial institutions was \$350,127 and the bank balance was \$372,898.

Custodial Credit Risk – Custodial risk is the risk that in the event of a bank failure, the Circuit Clerk's deposits may not be returned to the Circuit Clerk. As of November 30, 2012, the Circuit Clerk had no uninsured/uncollateralized deposits.

At November 30, 2012, the bank balance was \$372,898, was covered by federal depository insurance in the amount of \$250,000, \$112,898 was collateralized by pledged bank assets in the Circuit Clerk's name. No legal opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements.

SUPPLEMENTARY INFORMATION

**REPORT J
ANNUAL FINANCIAL REPORT**

**CLERK OF THE CIRCUIT COURT
1ST JUDICIAL CIRCUIT, UNION COUNTY, ILLINOIS
FISCAL YEAR ENDING ____ Nov. 30, 2012**

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$168,961.46
<small>(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.)</small>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$55,625.15
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$5,234.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$55,118.94
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$3,576.10
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$3,045.95
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS		\$642.64
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE		\$7,703.00
(3) OTHER		\$25,000.00
	SECTION G (1,2,3) TOTAL	\$33,384.82

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$324,946.42

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)		\$54,000.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL		\$187,259.00	
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	0	
	(ii) PART TIME:	0	

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

SECTION A (1,2) TOTAL \$241,259.00

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 \$130,450.47

(2) PAID FROM COUNTY GENERAL FUND

\$0.00
SECTION B (1,2) TOTAL \$130,450.47

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 \$1,154.57

(2) PAID FROM COUNTY GENERAL FUND

\$0.00
SECTION C (1,2) TOTAL \$1,154.57

D. COURT DOCUMENT STORAGE EXPENSES

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

(1) PAID FROM DOCUMENT STORAGE FUND \$78,986.08

(2) PAID FROM COUNTY GENERAL FUND

\$0.00
SECTION D (1,2) TOTAL \$78,986.08

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$4,218.84

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,O,E OR F ABOVE

SECTION G TOTAL \$16,622.21

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$472,691.17

**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.)	\$315,964.70		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,148,065.08		
		SECTION A TOTAL	\$1,464,029.78
			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	\$24,280.16		
b. DRUG FINES	\$0.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$3,440.80		
	SUBTOTAL 1-a,b,c,d,e	\$27,720.96	

1.1) DRUG TASK FORCE \$0.00

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 **\$0.00**

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

3) COUNTY

a. CRIMINAL FINES	\$99,432.72		
b. TRAFFIC FINES	\$175,571.90		
c. DRUG FINES	\$0.00		
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)	\$6,615.50		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$281,620.12	

*"OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) **\$309,341.08**
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$6,089.93
2. ROAD FUND (OVERWEIGHTS)	\$1,301.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$695.00
6. STATE POLICE DUI FUND	\$4,309.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$3,102.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$2,678.48
9. DRIVERS EDUCATION FUND	\$12,745.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$3,882.28
11. DRUG TREATMENT FUND	\$4,826.48
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$9,301.50
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$16,364.96
17. GENERAL REVENUE FUND	\$31,969.20
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$50.00
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	\$29.25
36. FIRE PREVENTION FUND	\$771.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$447.41
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$1,392.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$31.36
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$0.00
45. LUMP SUM SURCHARGE*	\$62,444.64

SUBTOTAL 4 (1-45) \$ 162,430.49

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) \$309,341.08
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-46) \$162,430.49

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$0.00
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	\$750.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$1,617.00
55. FTA WARRANT FEE (STATE POLICE)	\$0.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDDC 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	\$231.00
63. ROADSIDE MEMORIAL FUND	\$0.00
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$33.38
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$31,538.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$4,716.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$45.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
999. OTHER (ITEMIZE ON ATTACHMENT D)	\$3,773.88

SUBTOTAL 4 (46-999) \$42,704.28

SUBTOTAL 4 (1-999) \$205,134.75

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL \$ 514,475.83
 THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$13,952.00
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$4,250.70	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$48,874.00	
	SUBTOTAL (2-a,b)	\$53,124.70
3. COUNTY LAW LIBRARY FUND		\$17,300.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$180.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$18,179.26
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$4,355.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$4,355.00
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$35,387.90
10. DISPUTE RESOLUTION FUND		\$844.00
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		\$7,900.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$3,748.30
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. OTHER		\$39,451.61
	SECTION C TOTAL	\$194,422.77
	THIS AMOUNT FORWARDED TO PAGE 7	

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

INTERNAL CONTROL AND COMPLIANCE SECTION



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

Compliance

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

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk is maintaining effective accounting control over revenues, expenditures, assets and liabilities.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirement included in the Clerks of Courts Act; and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Union County Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Union County Circuit Clerk's compliance with specified requirements.

During our audit we noted the following instance of noncompliance which is required to be reported in accordance with the audit guidelines:

COMPLIANCE

- There were some miscalculations of fines and fees due to human input errors. The Circuit Clerk has designed fee tables that calculate the fine plus court costs. These tables are updated periodically to implement new statutes and county resolutions. The fee tables

have been input into the software system and are pulled automatically by the system according to offense codes. We noted two instances of fees being assessed at the incorrect amount. This mistake was due to human error and is not considered an indication of fraud.

Internal Control

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

A *control 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 in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance with the aforementioned requirements 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 not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies as defined above.

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



TANNER MARLO CPAs INC.
Certified Public Accountants
June 28, 2013