



**COUNTY OF KENDALL, ILLINOIS**  
**FINANCE COMMITTEE**  
KENDALL COUNTY OFFICE BUILDING  
County Board Rm 210; 111 W. Fox Street; Yorkville

**Thursday, December 16, 2021 at 4:00PM**  
**MEETING AGENDA**

- 1. Call to Order and Pledge of Allegiance**
- 2. Roll Call:** Matt Kellogg (Chairman), Amy Cesich, Brian DeBolt, Scott Gengler, Scott Gryder
- 3. Approval of Agenda**
- 4. Approval of Claims**
- 5. Department Heads and Elected Official Reports**
- 6. New Business**
  - *Discussion and Approval of Kendall County FY21 Audit*
  - *Discussion and Approval of Kendall County Circuit Clerk FY21 Audit*
  - *Discussion and Approval of Kendall Area Transit FY21 CARES Grant Audit*
  - *Discussion and Approval of the Distribution of 708 Mental Health ARPA Funds*
- 7. Old Business**
- 8. Public Comment**
- 9. Review Board Action Items**
- 10. Executive Session**
- 11. Adjournment**

*If special accommodations or arrangements are needed to attend this County meeting, please contact the Administration Office at 630- 553-4171, a minimum of 24-hours prior to the meeting time*

# Claims Listing

12/15/2021 11:57:59 AM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Description	Invoice Amount
<b>Jury Commission</b>							
	899999	JUR OTP	100146	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	102008	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$23.32
	899999	JUR OTP	102474	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$17.72
	899999	JUR OTP	107775	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$21.08
	899999	JUR OTP	109169	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	113080	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$21.08
	899999	JUR OTP	113804	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$13.24
	899999	JUR OTP	116397	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$22.20
	899999	JUR OTP	116478	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$22.20
	899999	JUR OTP	119637	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$22.20
	899999	JUR OTP	121728	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	122031	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$30.04
	899999	JUR OTP	122483	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	130042	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$17.72
	899999	JUR OTP	135325	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$15.48
	899999	JUR OTP	137277	Petit Juror Per Diem	11001515 65530	Petit Juror Per Diem	\$15.48

<b>Jury Commission</b>	899999	JUR OTP	137335	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$26.68
	899999	JUR OTP	137558	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$14.36
	899999	JUR OTP	139443	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	139765	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$25.56
	899999	JUR OTP	144865	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	147935	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$26.68
	899999	JUR OTP	148022	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	148631	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$14.36
	899999	JUR OTP	149994	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$14.36
	899999	JUR OTP	152814	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$24.44
	899999	JUR OTP	153052	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$26.68
	899999	JUR OTP	153862	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$17.72
	899999	JUR OTP	154593	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$17.72
	899999	JUR OTP	156214	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$26.68
	899999	JUR OTP	156516	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$26.68
	899999	JUR OTP	157992	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$26.68
	899999	JUR OTP	158717	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$13.24
	899999	JUR OTP	162338	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$18.84
	899999	JUR OTP	174320	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$23.32
	899999	JUR OTP	177682	Petit Juror Per Diem	11001515	65530	Petit Juror Per Diem	\$26.68

<b>Jury Commission</b>							<i>Sub-Total</i>	<b>\$744.32</b>
							<b>Jury Commission</b>	<b>Total</b>
							<b>Grand Total</b>	<b>\$744.32</b>

**COUNTY OF KENDALL, ILLINOIS  
SPECIAL COMMITTEE OF THE WHOLE/  
FINANCE COMMITTEE  
Thursday, November 10, 2021 at 4:00 PM  
Special Meeting Minutes**

**CALL TO ORDER AND PLEDGE OF ALLEGIANCE** - The meeting was called to order at 4:00p.m. by County Board Vice Chair Matt Kellogg, who led the Pledge of Allegiance to the American Flag.

**ROLL CALL**

<b>Board Member</b>	<b>Status</b>	<b>Arrived</b>	<b>Left Meeting</b>
Amy Cesich	Present		
Brian DeBolt	Here		
Elizabeth Flowers		4:23p.m.	
Scott Gengler	Here		
Judy Gilmour	Here		
Scott Gryder	ABSENT		
Matt Kellogg	Yes		4:45p.m.
Dan Koukol	Here		
Ruben Rodriguez	Here		
Robyn Vickers	Here		

**Others Present:** PBZ Senior Planner Matt Asselmeier, Deputy County Administrator Latreese Caldwell, Health Department Assistant Executive Director Steve Curatti, Chief Deputy County Coroner Levi Gotte, Financial Analyst Jennifer Karales, County Administrator Scott Koeppel, County Coroner Jacquie Purcell, Health Department Environmental Health Director, Aaron Rybski

**APPROVAL OF AGENDA** – Motion by Member Cesich, second by Member Gengler. **With eight members present voting aye, the motion carried by a vote of 8-0.**

**APPROVAL OF CLAIMS** – Motion by Member Cesich, second by Member DeBolt.

<b>Board Member</b>	<b>Vote</b>
Amy Cesich	Yes
Brian DeBolt	Yes
Scott Gengler	Yes
Judy Gilmour	Yes
Matt Kellogg	Yes
Dan Koukol	Yes
Ruben Rodriguez	Yes
Robyn Vickers	Yes

**With eight members present voting aye, the claims were approved by a vote of 8-0.**

## DEPARTMENT HEADS AND ELECTED OFFICIAL REPORTS

**Facilities Management:** Member DeBolt updated the committee on the following:

1. Crowder Roofing did remediation and seal-coating on the Annex Building at a cost of approximately \$3000. Originally, \$7000 was budgeted for this project.
2. All records from the Hart house were moved to the Courthouse, and the Hart House was demolished, and landscaping was installed in October. The property is now ready for future County expansion plans.
3. The former funeral home on Madison Street owned by the County was demolished and all debris removed. Final plans for the area have not been finalized.

**Technology:** Mr. Koeppel reported that Technology has completed the process of implementing two factor authentication with all County email accounts, and said Technology personnel are available to provide assistance as needed to County employees.

## ITEMS OF BUSINESS

**From the Finance Committee:** Ms. Caldwell provided information on the Resolution that will be approved by the County Board for the levies, and reviewed the Levy calculation and requests. Mr. Kellogg reported that Department Heads and Elected Officials are consulted

Member Vickers reported that the Health Department briefed the Health & Environment Committee that TB cases are on the rise in Kendall County. Ms. Vickers asked if anyone had contacted the Health Department about additional funding. Ms. Caldwell stated that the \$15,000 was requested by the Health Department. **Ms. Caldwell will research to see if there is a cap on the TB levy, and report back to the committee at the next meeting.**

Member Koukol made a motion to forward the following levy recommendations to the December 7, 2021 County Board meeting for approval, second by Member Gengler.

- *Approve County Health Fund Levy 2021 payable 2022 in an amount not to exceed \$1,454,000*
- *Approve Veteran's Assistance Commission Fund Levy 2021 payable 2022 in an amount not to exceed \$350,961*
- *Approve Tuberculosis Fund Levy 2021 payable 2022 in an amount not to exceed \$15,000*
- *Approve Liability Insurance Fund Levy 2021 payable 2022 in an amount not to exceed \$1,305,300*

- *Approve Social Security Fund Levy 2021 payable 2022 in an amount not to exceed \$1,400,000*
- *Approve Illinois Municipal Retirement Fund Levy 2021 payable 2022 in an amount not to exceed \$2,150,000*
- *Approve County Bridge Fund Levy 2021 payable 2022 in an amount not to exceed \$500,000*
- *Approve County Highway Fund Levy 2021 payable 2022 in an amount not to exceed \$1,500,000*
- *Approve Extension Education Fund Levy 2021 payable 2022 in an amount not to exceed \$187,487*
- *Approve Senior Citizen Social Services Fund Levy 2021 payable 2022 in an amount not to exceed \$400,000*
- *Approve 708 Mental Health Fund Levy 2021 payable 2022 in an amount not to exceed \$947,000*
- *Approve General Fund Levy 2021 payable 2022 in an amount not to exceed \$12,513,825*

**With nine members in attendance voting aye, the motion carried.**

Member Kellogg reviewed the proposed Change log changes with the committee, and highlighted some of the increases and decreases, ARPA funding, capital requests, updated account coding and transparency, health care cost accounting, and discussions on future self-funded insurance.

- *Discussion and Approval of an Ordinance Approving the Kendall County Fiscal Year 2021-22 Budget and Appropriations - **Item moved to the November 29, 2021 County Board meeting***
- *Discussion and Approval of an Ordinance Approving a Budget Amendment for the Kendall County Fiscal Year 2020-21 Annual Budget and Appropriations – **Item moved to the November 29, 2021 County Board meeting***

**Vice Chair Kellogg left the meeting at 4:45p.m. Member Rodriguez made a motion to nominate Member Gengler to serve as the Meeting Chair in the absence of the County Board Chair and Vice Chair, second by Member DeBolt. With eight members present voting aye, the motion carried.**

***From the PBZ Department:***

- *Discussion of Petition 21–26 a Request from Robert Bright on Behalf of the Madison Trust and Castle Bank N A and JoAnn Bright-Theis for Major Amendments to the*

*Special Use Permit for a Banquet Facility Granted by Ordinance 2019-23 by Dividing the Building Allowed to be a Banquet Facility into Separate Event Spaces, Setting the Maximum Capacities of the Event Spaces, Setting the Days of and Hours of Operation for the Event Spaces, Amending the Landscaping Plan, and Removing the Requirement that the Barn Doors be Closed by 7:00 p.m. at Events with Music at 10978 Crimmin Road, Newark (PINs: 04-29-300-010, 04-29-300-012, 04-30-400-007, 04-30-400-012, 04-30-400-013, 04-30-400-018, 04-30-400-019, 04-31-200-013, 04-31-200-014, 04-32-100-006, and 04-32-100-008) in Fox Township –* Mr. Asselmeier reported that as requested, the owners have installed a new septic system, that has been inspected by the Health Department. The owners have also made additions to the landscaping in an effort to block some of the noise/music from the venue to the neighborhood. Mr. Asselmeier stated that the owners are making attempts to comply with the requirements for their special use amendment requests.

Member DeBolt made a motion to forward the item for approval to the November 16, 2021 County Board meeting, second by Member Rodriguez. Member Gengler called for a Roll Call Vote:

<b>Board Member</b>	<b>Vote</b>
Amy Cesich	Yes
Brian DeBolt	Yes
Elizabeth Flowers	No
Scott Gengler	Yes
Judy Gilmour	Yes
Dan Koukol	Yes
Ruben Rodriguez	Yes
Robyn Vickers	Yes

**With Members Cesich, DeBolt, Gengler, Gilmour, Koukol, Rodriguez, and Vickers voting aye, and Member Flowers voting nay, the motion carried by a vote of 7-1.**

***From the Technology Department:***

- *Discussion and Approval of Contract with LIT Communities for Rural County Broadband Study not to exceed \$126,023 –* Mr. Koeppel briefed the committee on the contract proposal with LIT Communities.

Member Cesich made a motion to forward the item to the County Board for approval, second by Member Flowers. **With eight members present voting aye, the motion carried.**

***From the Health Department:***

*Discussion and Approval of the Food Protection Ordinance –* Environmental Health Department Director Aaron Rybski reviewed the proposed changes to the ordinance with the committee. Member Cesich made a motion to forward the item



to the November 16, 2021 County Board meeting consent agenda for approval, second by Member Flowers. **With eight members present voting aye, the motion carried.**

*Discussion and Approval of the Public Health Nuisance Ordinance* - Aaron Rybski reviewed the proposed changes to the ordinance with the committee. Member Cesich made a motion to forward the item to the November 16, 2021 County Board meeting consent agenda for approval, second by Member Koukol. **With eight members present voting aye, the motion carried.**

*Discussion and Approval of the Onsite Wastewater Treatment System Ordinance* - Aaron Rybski reviewed the proposed changes to the ordinance with the committee. Member Gilmour made a motion to forward the item to the November 16, 2021 County Board meeting consent agenda for approval, second by Member Vickers. **With eight members present voting aye, the motion carried.**

**OLD BUSINESS** – None

**PUBLIC COMMENT** - None

**QUESTIONS FROM THE MEDIA** – Jim Wyman, WSPY News

**CHAIRMAN’S REPORT** – No Report

**EXECUTIVE SESSION** – Not needed

**BOARD ACTION ITEMS FOR NOVEMBER 16, 2021:**

- *Approval of Claims*
- *Approval of the American Rescue Plan Act Funds Non-Profit Grants*
- *Approval of the Food Protection Ordinance*
- *Approval of the Public Health Nuisance Ordinance*
- *Approval of the Onsite Wastewater Treatment System Ordinance*

**ADJOURNMENT** – Member Koukol made a motion to adjourn the meeting, second by Member Rodriguez. **With eight members present voting aye, the meeting adjourned at 6:09p.m.**

Respectfully Submitted,

Valarie McClain  
Administrative Assistant/Recording Secretary



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CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

September 23, 2021

To the Chairman and Members  
Of the Board  
County of Kendall, Illinois

We are pleased to confirm our understanding of the services we are to provide the County of Kendall, Illinois for the year ended November 30, 2021. We will audit the financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the County of Kendall, Illinois as of and for the year ended November 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County of Kendall, Illinois' basic financial statements. 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. As part of our engagement, we will apply certain limited procedures to County of Kendall, Illinois' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) General and Major Special Revenue Fund Budgetary Comparison Schedules
- 3) IMRF Pension Data Schedules
- 4) Notes to RSI

We have also been engaged to report on supplementary information other than RSI that accompanies the County of Kendall, Illinois' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole or in a report combined with our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards
- 2) General Fund Combining Schedules
- 3) Combining and Individual Non-major Fund, Component Unit, and Fiduciary Fund Financial Statements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Assessed valuation, tax rates, tax extensions, and tax collections

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will each include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the chairman and members of the board of the County of Kendall, Illinois. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or we may withdraw from this engagement.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse

that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Kendall, Illinois' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County of Kendall, Illinois' major programs. The purpose of these procedures will be to express an opinion on the County of Kendall, Illinois' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the County of Kendall, Illinois in conformity with U.S. generally accepted accounting principles and Uniform Guidance based on information provided by you. We will also prepare and submit the Annual Financial Report for the State of Illinois Comptroller's Office. Additionally, we will prepare the in-relation-to opinion letter that is required to be submitted with the Comprehensive Year-End Financial Report (CYEFR) through the Grant Accountability and Transparency Act (GATA) portal. These nonaudit services do not constitute an audit under *Government Auditing*

Standards and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the paragraph and fair presentation of financial statements that are free from material misstatement whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws; regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit finding and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the commencement of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with Uniform

Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the U.S generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare or sign all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete and electronically submit the appropriate sections of the Data Collection Form (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the County of Kendall, Illinois; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mack & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or granter agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation

to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Tawnya Mack is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$48,400. The fee for the in-relation-to opinion letter for the CYEFR will be billed at a rate of \$150 per hour and will not exceed \$5,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the County of Kendall, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Sincerely,


*Mack & Associates, P. C.*

Mack & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of County of Kendall, Illinois.

County Administration signature:  \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Board Member signature:  \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_



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TAWNYA R. MACK, CPA  
LAURI POPE, CPA

CATE MOULTON, CPA  
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

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September 23, 2021

Kendall County Circuit Clerk  
Yorkville, IL

We are pleased to confirm our understanding of the services we are to provide Kendall County Circuit Clerk for the year ended November 30, 2021. We will audit the financial statements of the fiduciary funds, including the related notes to the financial statements, which collectively comprise the basic financial statements of Kendall County Circuit Clerk as of and for the year ended November 30, 2021.

We have also been engaged to report on supplementary information that accompanies Kendall County Circuit Clerk's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Report J – Annual Financial Report

#### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the standards for financial audits contained in the Circuit Clerk Audit Guidelines, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Kendall County Circuit Clerk's financial statements. Our report will be addressed to the Kendall County Circuit Clerk. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Kendall County Circuit Clerk is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.



We will also provide a report on compliance and on internal control over compliance with requirements listed below:

- 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 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 law.

The report on compliance and internal control over compliance will include a paragraph that states the report is intended solely for the information and use of the County of Kendall, 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.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing,

and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kendall County Circuit Clerk's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will assist in preparing the financial statements and related notes of the Kendall County Circuit Clerk in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring the management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws regulations, contracts and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies

with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, and contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information which we have been engaged to report on in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting standards generally accepted in the United States of America; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting standards generally accepted in the United States of America; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, and related notes and that you have reviewed and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will sign all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Kendall County Circuit Clerk; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an auditing finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Tawnya Mack is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$4,525. However, in the event an electronic verification of deposit is required for completion, it will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant

additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Kendall County Circuit Clerk and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

*Mack & Associates, P. C.*

Mack & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Kendall County Circuit Clerk.

Circuit Clerk signature:  \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Board Member signature:  \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



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TAWNYA R. MACK, CPA  
LAURI POPE, CPA

CATE MOULTON, CPA  
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

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December 9, 2021

To Chairman and Members  
Of the Board  
County of Kendall, Illinois

We are pleased to confirm our understanding of the services we are to provide the County of Kendall, Illinois, for the year ended June 30, 2021. We will audit the Coronavirus Aid Relief and Economic Security Act Program Annual Financial Report and Coronavirus Aid Relief and Economic Security Act Program Grant Reimbursement Reports of the County of Kendall, Illinois, Non-Metro Transportation Operating and Administrative Assistance Grant Agreement, which comprise the schedule of revenue and expense for the year ended June 30, 2021, and the related notes to the financial statements.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements present fairly, in all material respects, the revenues and expenses of the County of Kendall, Illinois Transit, in accordance with the prescribed reporting requirements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of the accounting records of the County of Kendall, Illinois Transit, and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the County of Kendall, Illinois Transit's financial statements. Our report will be addressed to the Chairman and Members of the Board of the Kendall County, Illinois. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of receivables and certain other

assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Kendall, Illinois Transit's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will assist in preparing the financial statements and related notes of the County of Kendall, Illinois Transit in conformity with the prescribed reporting provisions based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You agree to assume all management responsibilities for financial statement preparation services and related notes and any other nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

**Engagement Administration, Fees, and Other**

We understand that your employees will sign all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the County Administrator; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mack & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Illinois or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$1,200. However, any fees for third party verification of deposit authorizations that may be required will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be rendered upon completion of the engagement and is payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the County of Kendall, Illinois, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Sincerely,

*Mack & Associates, P. C.*

Mack & Associates, P.C.  
Certified Public Accountants

**RESPONSE:**

This letter correctly sets forth the understanding of the County of Kendall, Illinois Transit.

Deputy County Administrator signature:  \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Board Member signature:  \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**708 Calculations**

	FY 21 Award 708	Percent	FY 22 AWARD 708		ARPA AWARD		Total Award	% of Total
KCHD	804,950	85%	804,950	85%	45,050	56.31%	850,000	82.77%
NAMI	-	0.00%	7,050	0.74%	12,450	15.56%	19,500	1.90%
DRUG COURT	9,750	1.03%	9,750	1.03%	1,750	2.19%	11,500	1.12%
OPEN DOOR	31,150	3.29%	30,000	3.17%	1,000	1.25%	31,000	3.02%
AID	29,150	3.08%	28,000	2.96%	1,000	1.25%	29,000	2.82%
DAY1PACT	5,000	0.53%	5,000	0.53%	2,200	2.75%	7,200	0.70%
FV COMMUNTIY SERVICE	2,450	0.26%	2,450	0.26%	4,350	5.44%	6,800	0.66%
OSC	-		7,050	0.74%	7,450	9.31%	14,500	1.41%
SENIOR SERVICE	12,200	1.29%	12,200	1.29%	2,300	2.88%	14,500	1.41%
MUTUAL GROUND	33,000	3.48%	33,000	3.48%	-		33,000	3.21%
CASA	7,250	0.77%	7,550	0.80%	2,450	3.06%	10,000	0.97%
FSA(did not apply)	12,100	1.28%	-		-		-	
<b>TOTAL</b>	<b>947,000</b>		<b>947,000</b>		<b>80,000</b>		<b>1,027,000</b>	