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Chairman and Members of the County Board and Management  
Tazewell County, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tazewell County, Illinois as of and for the year ended November 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of a deficiency in internal control other than a significant deficiency and material weakness and other matter that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. A separate communication dated July 8, 2019, contains our written communication of significant deficiencies and material weaknesses in the entity's internal control. This letter does not affect our report on the financial statements dated July 8, 2019, nor our internal control communication dated July 8, 2019.

#### **Financial Software Access Rights**

The County does not regularly monitor and review the financial system rights given to employees throughout the fiscal year. Too much access for any one position may provide opportunities for errors or fraud. These access rights should be reviewed annually, at a minimum, to ensure individual positions are given the appropriate user rights based on their job responsibilities.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various entity personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, County Board, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

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Peoria, Illinois  
July 8, 2019