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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Kankakee County, Illinois  
Kankakee, Illinois

We have performed the procedures enumerated below, which were agreed to by the Kankakee County Board on the financial records of Kankakee County for the period December 1, 2015 to April 23, 2016. Kankakee County's management is responsible for the financial records. The sufficiency of these procedures is solely the responsibility of Kankakee County. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- 1) For December 1, 2015 through April 23, 2016, we selected one invoice prepared for inmate services from each entity that housed prisoners in Kankakee County during that time period: Cook County, Cook County SSU, Indiana US Marshal's Service, and Illinois US Marshal's Service. There were no ICE invoices prepared during that time period. For each invoice, we agreed the total billed per day to negotiated rates, recalculated the total billed, and recalculated the days billed for selected inmates by tracing to the in/out reports. We also selected individual travel and medical expenses where applicable and agreed to supporting documentation. No exceptions were noted as a result of the procedures performed.
- 2) We randomly selected 20 payments made from the Sheriff's commissary account for the period December 1, 2015 to April 23, 2016 and agreed the payments to supporting documents without exception.
- 3) We obtained check registers, bank statements, and bank reconciliations as of March 31, 2016 for the following accounts: Sheriff's sale, civil process, major crimes task force, seizure, commissary, safety, CERT, and LEPC to determine that the bank reconciliations maintained in the Sheriff's office were prepared as of March 31, 2016, and that they agree to the bank statements and check registers. The original engagement letter also listed account 10970, which was listed in error as this account does not exist. We noted the following exceptions:
  - a) No March 31, 2016 bank reconciliations were prepared for the major crimes task force or seizure accounts. However, there was no activity during the month and the bank statement balance agreed to the check register balance.
  - b) No March 31, 2016 bank reconciliation was prepared for the safety account. There was only one check written during the month, which cleared, and the bank statement balance agreed to the check register balance.
  - c) No March 31, 2016 bank reconciliation was prepared for LEPC account. It appears there were 6 outstanding checks totaling \$753.



Bank reconciliations were prepared for the remaining accounts and agreed to the bank statements and check registers without exception.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The agreed-upon procedures do not constitute an audit or a review of financial statements or any part thereof, the objective of which is the expression of an opinion or conclusion on the financial statements or a part thereof. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Kankakee County Board and management and is not intended to be and should not be used by anyone other than those specified parties.

*Smith, Koelling, Dykstra and Ohm, P.C.*

Bourbonnais, Illinois  
February 13, 2018