



Chairman and Members of the County Board
Effingham County, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Effingham County, Illinois as of and for the year ended November 30, 2024, and have issued our report thereon dated June 26, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated December 2, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Effingham County, Illinois are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2024.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to explain the modified cash basis of accounting used by the County.

Management representations

We have requested certain representations from management that are included in the management representation letter dated June 26, 2025.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate communication to you dated June 26, 2025, communicating internal control related matters identified during the audit.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Limitations on the group audit

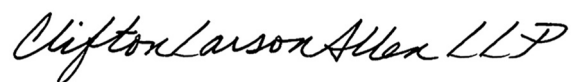
There were no restrictions on our access to information of components or other limitations on the group audit.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 26, 2025.

With respect to the budgetary comparison schedules and the combining fund statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 26, 2025.

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Champaign, Illinois
June 26, 2025

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

Effingham County, Illinois

Agg Remain

Year Ended November 30, 2024

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
<p>Debits/Credits - Amounts should be entered as debits (positive amounts) or credits (negative amounts). For example, increases to assets as debits, increases to liabilities as credits, decreases to net income as debits, and increases to net income as credits.</p> <p>Describe all current year misstatements below. Collapse this row (to the left) to print for attachment to management representation letter.</p>						
Estimated uncollectible loan receivable	\$ (31,333)	\$ -	\$ -	\$ -	\$ 31,333	\$ 31,333
Unrecorded Recorder clearing cash balance	64,270	-	-	-	(64,270)	(64,270)
Net current year misstatements (Iron Curtain Method)	32,937	-	-	-	(32,937)	(32,937)
Effect of prior year uncorrected misstatements on the change in fund balance/net position						(5,955)
Combined current and prior year misstatements (Rollover Method)	\$ 32,937	\$ -	\$ -	\$ -	\$ (32,937)	\$ (38,892)
Financial statement totals	<u>\$ 15,477,474</u>	<u>\$ -</u>	<u>\$ (986,970)</u>	<u>\$ -</u>	<u>\$ (14,490,504)</u>	<u>\$ (1,428,551)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%	#DIV/0!		#DIV/0!	0%	2%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%	#DIV/0!		#DIV/0!	0%	3%

OMISSION OF A DISCLOSURE, INCLUDING INADEQUATE OR INCOMPLETE DISCLOSURES, OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Guidance

Description	Amount (If Applicable)
None	

Client: **A792573 - Effingham County, Illinois**
Engagement: **Audit 2024 - Effingham County, Illinois**
Period Ending: **11/30/2024**
Trial Balance: **0900.00 - New Combined TB**
Workpaper: **0921.00a - Combined Journal Entries Report - by JrnlNu**
Fund Level: **All**
Index: **All**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To record current year entry for Fund 87				
087-000-50000	MISC DEDUCTIONS		2,810.00	
087-000-11001	CASH IN BANK - MSB DELINQUENT TAX 10022			879.00
087-000-40000	MISC ADDITIONS			1,931.00
Total			2,810.00	2,810.00
Adjusting Journal Entries JE # 2				
To adjust County portion of Collector funds				
001-000-11112	CASH - COUNTY COLLECTOR		14,965.00	
001-000-11112	CASH - COUNTY COLLECTOR		48,894.00	
001-000-11112	CASH - COUNTY COLLECTOR		45,000.00	
001-000-11115	CASH - COLLECTOR TAX INDEMNITY		3,180.00	
001-000-40804	PERSONAL PROPERTY REPLACEMENT		267,435.00	
060-052-40910	MISCELLANEOUS INCOME		45,000.00	
001-000-11112	CASH - COUNTY COLLECTOR			267,435.00
001-000-40910	MISCELLANEOUS INCOME			3,180.00
001-000-40910	MISCELLANEOUS INCOME			45,000.00
001-000-40911	INTEREST INCOME			14,965.00
001-000-40911	INTEREST INCOME			48,894.00
060-000-11111	AUDITOR CASH ADJUSTMENT			45,000.00
Total			424,474.00	424,474.00
Adjusting Journal Entries JE # 3				
To remove County portion of Collector PPRT and interest/pooled cash from Fund 81				
081-000-24120	PERSONAL PROPERTY REPLACEMENT TAX		487,602.00	
081-000-24201	INTEREST & COSTS DUE TO GENERAL COUNTY		126,425.00	
081-000-24202	INVESTMENT INTEREST DUE TO GENERAL COUNTY		24,407.00	
081-000-24301	PROPERTY TAX INDEMNITY		108,588.00	
081-000-11016	MM - TAX COLLECTION - FIFTH THIRD BANK - #7690766683			638,434.00
081-000-24120	PERSONAL PROPERTY REPLACEMENT TAX			108,588.00
Total			747,022.00	747,022.00
Adjusting Journal Entries JE # 4				
To record Fund 83-Custodial Fund Balance				
083-000-11001	CASH IN BANK - MSB - 011045		5,688.00	
083-000-50100	DISBURSEMENTS		65,448.00	
083-000-40000	RECEIPTS			71,136.00
Total			71,136.00	71,136.00
Adjusting Journal Entries JE # 6				
To correct interfund transfer from Hotel/Motel to TrailRec recorded as expense.				
062-052-51420	INTRAGOVERNMENTAL TRANSFER		10,000.00	
062-052-51189	MISCELLANEOUS EXPENSE			10,000.00
Total			10,000.00	10,000.00
Adjusting Journal Entries JE # 7				
PBC - capital improvement fund/ARPA fund				
001-000-18100	DUE FROM OTHER FUNDS		129,512.00	
001-005-51117	MAINTENANCE OF GROUNDS		156,470.00	
005-000-18100	Due from Other Funds		156,470.00	
010-051-51111	MAINTENANCE OF BUILDINGS		98,421.00	
010-051-51111	MAINTENANCE OF BUILDINGS		21,226.00	
010-051-51570	Equipment		9,865.00	
001-000-21000	DUE TO OTHER FUNDS			156,470.00
001-005-51111	MAINTENANCE OF BUILDINGS			98,421.00
001-005-51111	MAINTENANCE OF BUILDINGS			21,226.00
001-005-51570	EQUIPMENT			9,865.00
005-098-51117	MAINTENANCE OF GROUNDS			156,470.00
010-000-28999	Due to General Fund			129,512.00
Total			571,964.00	571,964.00
Adjusting Journal Entries JE # 8				
To correct PY Public Defender transfer that was not reversed in the CY				
058-052-40940	INTRAGOVERNMENTAL TRANSFERS		95,164.00	
058-000-11001	CASH ACCOUNT			95,164.00
Total			95,164.00	95,164.00
Adjusting Journal Entries JE # 9				
To record GASB adjustment for FY24				
001-000-11114	CASH - COUNTY RECORDER		12,007.00	

001-000-40842	COUNTY RECORDER	28,426.00	
035-000-11111	AUDITOR CASH ADJUSTMENT	4,508.00	
047-000-11111	AUDITOR CASH ADJUSTMENT	5,376.00	
001-000-11114	CASH - COUNTY RECORDER		28,426.00
001-000-40842	COUNTY RECORDER		12,007.00
035-052-40842	COUNTY RECORDER		4,508.00
047-052-40842	COUNTY RECORDER		5,376.00
Total		50,317.00	50,317.00

Adjusting Journal Entries JE # 10

7030.00

To reverse GASB 84 Adjustment from FY23

001-000-40842	COUNTY RECORDER	12,892.00	
035-052-40842	COUNTY RECORDER	5,194.00	
047-052-40842	COUNTY RECORDER	2,229.00	
001-000-11114	CASH - COUNTY RECORDER		12,892.00
035-000-11111	AUDITOR CASH ADJUSTMENT		5,194.00
047-000-11111	AUDITOR CASH ADJUSTMENT		2,229.00
Total		20,315.00	20,315.00

Adjusting Journal Entries JE # 11

7000.00

To record County and Custodial Fund balances for Sheriff/Commissary accounts

001-000-18008	PETTY CASH - SHERIFF DEPT	9,414.00	
001-000-51189	MISCELLANEOUS EXPENSE	24,419.00	
001-000-11117	CASH - COMMISSARY		24,419.00
001-000-40910	MISCELLANEOUS INCOME		9,414.00
Total		33,833.00	33,833.00

Adjusting Journal Entries JE # 12

7000.00

To record circuit clerk activity

056-052-40843	CIRCUIT CLK - CHILD SUPPORT	20,000.00	
066-000-11001	CASH IN BANK - WSB #110003341	32,137.00	
066-052-51189	MISCELLANEOUS EXPENSE	25,975.00	
086-000-50001	Fines, Fees, and Other Judicial	872,013.00	
086-000-50002	Bails Bond Refunds	97,139.00	
056-000-11004	CASH HELD BY CIRCUIT CLERK		9,176.00
056-052-40910	MISCELLANEOUS INCOME		10,824.00
066-052-40830	CIRCUIT CLERK OPERATION INCOME		58,112.00
086-000-11001	GENERAL CHECKING - WASHINGTON SAVINGS BANK		220,262.00
086-000-40001	Fines, Fees And Other Judicial		748,890.00
Total		1,047,264.00	1,047,264.00

Adjusting Journal Entries JE # 13

0921.01

To correct fund balance related to prior year AJEs not posted

001-000-08008	PETTY CASH -SHERIFFDEPT	486.00	
001-000-11112	CASH - COUNTY COLLECTOR	578,343.00	
001-000-11114	CASH - COUNTY RECORDER	70,245.00	
001-000-11115	CASH - COLLECTOR TAX INDEMNITY	105,408.00	
001-000-11116	CASH - COUNTY SHERIFF	3,493.00	
001-000-11117	CASH - COMMISSARY	94,711.00	
001-000-11119	CASH - LANDFILL APPLICATION	625.00	
001-000-18008	PETTY CASH - SHERIFF DEPT	2,282.00	
001-000-21000	DUE TO OTHER FUNDS	296.00	
001-000-21001	DUE TO CUSTODIAL	6,616.00	
066-000-11001	CASH IN BANK - WSB #110003341	111,029.00	
082-000-11001	CASH IN BANK - MSB 011-045	19,387.00	
083-000-11001	CASH IN BANK - MSB - 011045	7,449.00	
085-000-11001	SHERIFF - CASH IN BANK - 5/3	121,269.00	
085-001-11002	COMMISSARY - #36250	3,511.00	
086-000-11001	GENERAL CHECKING - WASHINGTON SAVINGS BANK	433,287.00	
087-000-11001	CASH IN BANK - MSB DELINQUENT TAX 10022	979.00	
001-000-18100	DUE FROM OTHER FUNDS		37.00
001-000-30000	FUND BALANCE		862,468.00
066-000-30000	FUND BALANCE		111,029.00
082-000-11111	Cash Adjustment		6,616.00
082-000-24201	FUND BALANCE - DUE TO OTHER GOVERNMENTAL UNITS		12,771.00
083-000-24204	FUND BALANCE - DUE TO OTHER GOVERNMENTAL UNITS		7,449.00
085-000-24201	FUND BALANCE - DUE TO OTHER GOVERNMENTAL UNITS		124,780.00
086-000-24239	DUE TO OTHER AGENCIES		433,287.00
087-000-24239	DUE TO OTHER AGENCIES		979.00
Total		1,559,416.00	1,559,416.00

Adjusting Journal Entries JE # 14

0921.01

To correct fund balance

032-052-51189	MISCELLANEOUS EXPENSE	933.00	
032-000-30000	Fund Balance		933.00
Total		933.00	933.00

Adjusting Journal Entries JE # 15

0921.02

To correct prior year cash adjustment recorded to cash and a/r

032-052-18000	ACCOUNTS RECEIVABLE	380.00	
035-000-11001	CASH ACCOUNT	5,194.00	
041-000-11001	CASH ACCOUNT	65,000.00	

045-000-11001	CASH ACCOUNT	10,000.00	
047-000-11001	CASH ACCOUNT	2,230.00	
053-000-11001	CASH ACCOUNT	15,000.00	
054-000-11001	CASH ACCOUNT	15,000.00	
058-000-11001	CASH ACCOUNT	95,164.00	
060-000-11001	CASH ACCOUNT	50,000.00	
032-000-17185	MM - #530-626 - DIET. FNB		380.00
035-052-18000	ACCOUNTS RECEIVABLE		5,194.00
041-052-18000	ACCOUNTS RECEIVABLE		65,000.00
045-052-18000	ACCOUNTS RECEIVABLE		10,000.00
047-052-18000	ACCOUNTS RECEIVABLE		2,230.00
053-052-18000	ACCOUNTS RECEIVABLE		15,000.00
054-052-18000	ACCOUNTS RECEIVABLE		15,000.00
058-052-18000	ACCOUNTS RECEIVABLE		95,164.00
060-052-18000	ACCOUNTS RECEIVABLE		50,000.00
Total		257,968.00	257,968.00

Adjusting Journal Entries JE # 16

7000.00

To Record Fund 85 Custodial balances

085-000-11002	COMMISSARY - #140627	2,920.00	
085-000-5000	MISC DEDUCTIONS	314,372.00	
085-001-11002	COMMISSARY - #36250	5,375.00	
085-000-11001	SHERIFF - CASH IN BANK - 5/3		40,450.00
085-000-40000	MISC ADDITIONS		282,217.00
Total		322,667.00	322,667.00

Adjusting Journal Entries JE # 17

0921.03

PBC - Period 13 Entries

001-000-11032	CASH IN BANK - K-9	825.00	
001-000-11058	CASH IN BANK -COUNTY AIRPORT	24,900.00	
001-000-11088	CASH IN BANK - RESOURCE OFFICE	1,676.00	
001-000-11088	CASH IN BANK - RESOURCE OFFICE	4,795.00	
001-000-11088	CASH IN BANK - RESOURCE OFFICE	148.00	
001-000-11089	CASH IN BANK - TEEN CADET PROG	1.00	
001-000-11089	CASH IN BANK - TEEN CADET PROG	1.00	
001-000-16015	CD # GEN CO SEPT 2023 - DIETER	2,026,810.00	
001-008-51150	TRAVEL	3,059.00	
001-008-51183	PRINTING AND BINDING	601.00	
001-008-51230	DUES AND SUBSCRIPTIONS	200.00	
001-008-51230	DUES AND SUBSCRIPTIONS	109.00	
001-008-51230	DUES AND SUBSCRIPTIONS	1.00	
001-008-51310	OFFICE SUPPLIES;SHERIFF DEPT	5,037.00	
001-008-51330	EQUIPMENT SUPPLIES	430.00	
001-032-51150	TRAVEL	430.00	
001-032-51330	EQUIPMENT SUPPLIES	154.00	
001-032-51399	MINOR EQUIPMENT	173.00	
026-052-40899	FEDERAL GRANTS	28,405.00	
028-052-51189	MISCELLANEOUS	390.00	
028-052-51189	MISCELLANEOUS	900.00	
060-052-40910	MISCELLANEOUS INCOME	7,809.00	
062-000-11001	CASH ACCOUNT	7,809.00	
001-000-11001	CASH ACCOUNT		24,900.00
001-000-11032	CASH IN BANK - K-9		957.00
001-000-11088	CASH IN BANK - RESOURCE OFFICE		9,236.00
001-000-11089	CASH IN BANK - TEEN CADET PROG		1.00
001-000-16017	CD# Gen Co - Mar 24 Dieterich		2,026,810.00
001-000-40910	MISCELLANEOUS INCOME		825.00
001-000-40910	MISCELLANEOUS INCOME		1,676.00
001-000-40910	MISCELLANEOUS INCOME		1.00
001-000-40910	MISCELLANEOUS INCOME		1.00
001-008-51150	TRAVEL		148.00
001-008-51310	OFFICE SUPPLIES;SHERIFF DEPT		4,795.00
026-052-41899	RURAL PUBLIC TRANSPORT GRANT		28,405.00
028-000-11001	CASH ACCOUNT		390.00
028-000-11001	CASH ACCOUNT		900.00
060-000-11001	CASH ACCOUNT		7,809.00
062-052-40910	MISCELLANEOUS INCOME		7,809.00
Total		2,114,663.00	2,114,663.00

Adjusting Journal Entries JE # 18

6000.05

To balance due to/from in the working cash and health department funds

001-007-51189	MISCELLANEOUS EXPENSE	8.00	
049-000-11001	CASH ACCOUNT	8.00	
060-052-51125	HOSPITALIZATION INSURANCE	1,714.00	
001-000-11001	CASH ACCOUNT		8.00
049-052-18100	DUE FROM OTHER FUNDS		8.00
060-052-21000	DUE TO OTHER FUNDS		1,714.00
Total		1,730.00	1,730.00

Adjusting Journal Entries JE # 20

7000.00

To record fund 82 custodial activity

001-000-21001	DUE TO CUSTODIAL	15,832.00	
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082-000-11001	CASH IN BANK - MSB 011-045	26,273.00	
082-000-50000	Deductions	573,980.00	
001-000-40910	MISCELLANEOUS INCOME		15,832.00
082-000-11111	Cash Adjustment		15,832.00
082-000-24100	DUE TO OTHERS		650.00
082-000-40000	Additions		583,771.00
Total		616,085.00	616,085.00
	Total Adjusting Journal Entries	7,947,761.00	7,947,761.00
	Total All Journal Entries	7,947,761.00	7,947,761.00