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## **OFFICE OF THE AUDITOR**

### **CHAMPAIGN COUNTY, ILLINOIS**

#### **SUPPLEMENTARY INFORMATION**

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1. What term is covered by the current agreement?
  - a. Service is covered through year ending 12/31/2020.
2. Why is this service up for bid?
  - a. The current agreement has been in place since 2016. It is good practice to periodically go out to bid.
3. Will the current provider have an opportunity to bid?
  - a. Yes
4. What is the final issuance date?
  - a. Final issuance will be no later than June 30<sup>th</sup> following the close of the fiscal year.
5. Where can the following be found on the County website: Management Letter, CAFR, GIS and Circuit Clerk audit reports?
  - a. All fiscal year 2019 reports have been made available on the County website at: <http://www.co.champaign.il.us/CountyExecutive/bids.php>
6. What is the County currently paying for this service?
  - a. This information can be found in the agreement, which is posted on the County website.
7. Who is responsible for commenting/responding to audit findings?
  - a. The Department for which there have been audit findings
8. Does the County have documentation of its processes and controls over significant process cycles (such as payroll, cash disbursements, and cash receipts) and/or by department/office?
  - a. Generally, documentation of the processes is managed at the department/office level. The current audit firm provides a questionnaire during walkthroughs that is completed by the Auditor's Office and other identified department heads.
9. How many journal entries are typically proposed by the external auditor and what are their purpose?
  - a. Proposed audit adjustments are minimal and recommended throughout the course of audit fieldwork. Adjustments are prepared by the Auditor's Office and provided to the external auditor for review. Over the course of the current contract, no disagreements have arisen with proposed audit adjustments. The County Auditor's Office maintains an ongoing, collaborative relationship with the external auditors throughout the fiscal year.

10. What system does the County have to keep track of its capital assets?
  - a. Capital assets are recorded within the County's AS400 system. Capital assets will be tracked within the County's new Tyler Munis software upon the Go-Live date (10/1/2021).
11. Does the County anticipate any large bond issuances or major construction projects during FY21 or in the next several years?
  - a. The County does not anticipate any major construction or bond issuances in FY21. Discussion is ongoing for a long-term county facility maintenance plan and potential for the construction of a new county correctional facility.
12. Does the County anticipate the need for any state grant compliance reports, such as the Department of Commerce & Economic Opportunity Grant Report?
  - a. Grant compliance reports are generally handled by the individual department. Typically, there is at least one request from either DCEO or the Department of Health & Family Services for a reconciliation report based on their distribution to the County. Those reconciliations and any other comments are usually handled by the County Auditor's office in collaboration with the external Auditor.
13. What types of non-audit related services, if any, has the County's current audit firm provided to the County?
  - a. The County's current audit firm has provided continuing education sessions at no charge to the County.
14. Does the County anticipate any significant changes to the level and/or type of federal funding received?
  - a. In FY21, the County has received a significant amount of federal funding associated with COVID.
15. Has the County typically had all requested items ready for the auditors when they first arrive for final fieldwork? If not, what areas are more difficult for the County to prepare?
  - a. There have been delays within previous audits. Delays have resulted from the untimely completion of bank reconciliations, the operation of the nursing home on separate accounting systems from that of the County, and other factors. Staffing/Process changes have been made and the County anticipates that items will be ready in a timely manner.
16. Will the external auditors be responsible for the preparation of the financial statements?
  - a. The County would like to see the costs associated with the preparation of the financial statements broken out within the schedule of fees. The County will evaluate the costs associated with the preparation of the annual financial statements for County, GIS, and Circuit Clerk individually and determine its level of assistance needed by the external auditor.
17. Are trial balances and general ledgers available in excel or text format?
  - a. Trial balances are issued in Excel format
18. What level of reliance is put on the external auditors to prepare year end adjusting entries?
  - a. None

19. Have there been any significant changes in personnel, internal control, or operations since the previous audit? If so, please describe.
  - a. Yes. The last general election resulted in a new Circuit Clerk and a new Treasurer. In addition, there are new personnel appointed to the Deputy Auditor, Deputy Treasurer, and Deputy Circuit Clerk positions. All staff will have been through two audits before the start of the FY21 audit.
  
20. What software does the Circuit Clerk use?
  - a. The Circuit Clerk uses Great Plains for their financials.
  
21. Does the County provide the auditors with all the statistical and demographic information needed for the financial reports?
  - a. The County Auditor's Office writes the financial reports. As part of that process, the County Auditor's Office compiles all statistical and demographic information included in that document. Should the Auditor's Office have the external auditors prepare the financials, all necessary statistical information would then be provided by the County Auditor's Office for the external auditors to prepare the necessary statistical information.