



**AUDITORS' COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE**

May 28, 2020

To the Board of Commissioners of Cook County
Office of the Clerk of the Circuit Court of Cook County

We have audited the Statement of Changes in Assets and Liabilities of the agency fund of the **Office of the Clerk of the Circuit Court of Cook County, Illinois (the "Clerk of the Court")** as of and for the year ended November 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 7, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

1. Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Clerk of the Court are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2019. We noted no transactions entered into by Clerk of the Court during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

2. Accounting Estimates

Accounting estimates are an integral part of the financial statement 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 statement and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statement was:

Management's estimate of the provision for doubtful accounts is based on the length of time the Accounts Receivables balance is outstanding, the payor category and historical experience. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statement taken as a whole.

3. Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statement were:

The disclosure of Cash and Investments in Note 2 to the financial statement classifies cash and investment balances by custodial credit risk based on collateral information provided by depository financial institutions.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 28, 2020.

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 Clerk of the Court's financial statement or a determination of the type of auditor's opinion that may be expressed on this statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis for the agency fund, which is required supplementary information (RSI) that supplements the basic financial statement. Our procedures consisted 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 statement, and other knowledge we obtained during our audit of the basic financial statement. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Report J Annual Financial Report and the Supplemental Schedules (Exhibits A-D), which accompany the financial statements but are not RSI. With respect to this supplementary information (excluding Part II of Report J Annual Financial Report covering operating funds that are already audited as part of the county audit), we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America and the guidelines of the Administrative Office of the Illinois Courts, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the statement or to the financial statement itself.

Restriction on Use

This information is intended solely for the use of the **Board of Commissioners of Cook County** and **Management of the Office of the Clerk of the Circuit Court of Cook County** and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Prado & Renteria CPAs Prof. Corp.

cc: Hon. D. Brown, Clerk of the Circuit Court of Cook County
P. Adams, Chief Financial Officer/Comptroller