



Certified Public Accountants

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October 7, 2011

Macoupin County Board  
Attn: Gabe Springer, Chief Financial Officer  
215 South East St.  
P.O. Box 535  
Carlinville, IL 62626

Dear Gabe,

Following is the information you requested in your email to me dated October 6, 2011. In response to a timeline for the audit, the planning is expected to take place in late October to early November, followed by fieldwork in November with some wrap up fieldwork items in early December. Report preparation is expected to take place in late December to early January. Our internal review process is expected in late January or early February, followed by the submission of a draft of the audit report and completion of the audit in February. Audit fieldwork, etc. related to the Tax Fund audit will be dependent on the date of the final distribution by the County Treasurer. For the Management's Discussion and Analysis (MD&A) we will provide you with a draft format containing the various updated tables, other financial information, etc. which are required in the MD&A. The draft will contain highlighted areas for you to complete which will require minimal amounts of time on your part. We will also, be available to answer questions related to the finalizing of the MD&A.

If any additional information is needed please contact me.

Very truly yours,

SCHEFFEL & COMPANY, P.C.

Danny Phipps, CPA

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Scheffel

Schedule of Fees

|  | 8/31/2011           | 8/31/2012           | 8/31/2013           | 8/31/2014           |
|--|---------------------|---------------------|---------------------|---------------------|
| General Funds/Spec Revenue funds/Trust Funds   | \$ 14,305.00        | \$ 14,305.00        | \$ 14,735.00        | \$ 14,735.00        |
| Highway Dept Funds   | \$ 2,250.00         | \$ 2,250.00         | \$ 2,320.00         | \$ 2,320.00         |
| Health Funds   | \$ 5,650.00         | \$ 5,650.00         | \$ 5,820.00         | \$ 5,820.00         |
| 911 Fund   | \$ 1,925.00         | \$ 1,925.00         | \$ 1,980.00         | \$ 1,980.00         |
| Other Federal Grants   | \$ 2,120.00         | \$ 2,120.00         | \$ 2,185.00         | \$ 2,185.00         |
| Tax Fund   | \$ 2,575.00         | \$ 2,575.00         | \$ 2,650.00         | \$ 2,650.00         |
| So Central II Drug Task Force Funds  | \$ 1,625.00         | \$ 1,625.00         | \$ 1,675.00         | \$ 1,675.00         |
| Circuit Clerk Funds  | \$ 5,400.00         | \$ 5,400.00         | \$ 5,560.00         | \$ 5,560.00         |
| Other Costs Including but not limited to Preparation of Datat Collection Form,<br>AFR, CFR and all other out-of-pocket costs | \$ 3,725.00         | \$ 3,725.00         | \$ 3,835.00         | \$ 3,835.00         |
| <b>Total</b>   | <b>\$ 39,575.00</b> | <b>\$ 39,575.00</b> | <b>\$ 40,760.00</b> | <b>\$ 40,760.00</b> |

## SIKICH LLP AUDIT FEES AND HOURLY BILLING RATES

The fee for all professional services and deliverables specified in this *Proposal For Audit Services*, including all direct and indirect costs, for Macoupin County will not exceed the amounts listed below for the fiscal years ending August 31:

|   | 2011             | 2012             | 2013             | 2014             |
|---|------------------|------------------|------------------|------------------|
| County (including preparation of financial statements and the Annual Financial Report to the Comptroller)                     | \$ 27,000        | \$ 28,000        | \$ 29,000        | \$ 30,000        |
| Health Department   | 6,000            | 6,100            | 6,200            | 6,300            |
| ETSB  | 2,500            | 2,600            | 2,700            | 2,800            |
| Circuit Clerk (including preparation of financial statements)   | 8,500            | 8,700            | 8,900            | 9,100            |
| Highway Department  | 2,500            | 2,600            | 2,700            | 2,800            |
| Tax Fund (including preparation of separately issued report)  | 3,500            | 3,600            | 3,700            | 3,800            |
| South Central Drug Task Force Fund  | 2,000            | 2,100            | 2,200            | 2,300            |
| Single Audit per OMB Circular A-133 (including preparation of the Single Audit Report and Data Collection Form) * (see below) | 7,500            | 7,700            | 7,900            | 8,100            |
| Non-attest services **  | **               | -                | -                | -                |
| <b>TOTAL FEES</b>   | <b>\$ 59,500</b> | <b>\$ 61,400</b> | <b>\$ 63,300</b> | <b>\$ 65,200</b> |

\* The Single Audit fee would primarily relate to the Health Department based on our review of the FY 10 Single Audit report. The major program appears to relate to the Health Department.

The fees assume that the County will provide the auditors with:

- electronic copies of adjusted trial balances by individual fund for all funds
- a year-to-date general ledger with details of postings to all accounts
- subsidiary ledgers that agree or are reconciled to the general ledger
- certain schedules of account analysis for major account balances, as requested
- confirmations of account balances, as requested
- an accumulation of all year end accrual information by fund for conversion from the cash to accrual basis for year end financial reporting, if applicable (County will not need to make the entries in their system, just accumulate the entries for the auditors to adjust the financial statements)
- an accumulation of all capital asset additions and deletions by department to be included in the depreciation schedules which will be maintained by the auditors
- a complete listing of all federal expenditures for Single Audit purposes



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*Assistant*



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Carlinville, Illinois 62626

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## JENNIFER A. WATSON STATE'S ATTORNEY OF MACOUPIN COUNTY

October 11, 2011

To: Macoupin County Board Members

From: State's Attorney Jennifer Watson

Re: Committee to Renovate Macoupin County Courthouse

The Macoupin County State's Attorney's Office was asked to research how the Macoupin County Board could create a body to look into renovating and restoring the Macoupin County Courthouse. Our office has found four bodies that could be created to accomplish this goal. They are listed and briefly described in the following:

### **Public Building Commission under 50 ILCS 20/4**

This commission is created through referendum by simple majority vote. It is a quasi-governmental body of 5 members. It exercises all the powers found in Public Building Commissions Act which include contractual powers, bonding authority, and a taxing levy cap of 5%. It is independent and would have the least oversight of the four bodies. The Commission must exist as long as outstanding bonds still exist.

### **Limited Public Building Commission under 50 ILCS 20/4(a)**

This commission is identical to the Public Building Commission under 20/4 except the county board can limit the scope of the commission. The referendum which creates the board will identify the issue or issues that the commission will be able to address. The commission can exercise all the powers under the Act, but only to address the specific issue mentioned. The Commission must exist as long as outstanding bonds still exist.

### **Subcommittee**

This body is created by the County Board. It will consist solely of members of the County Board. It remains active until terminated by the County Board.

### **Public Advisory Committee**

This community is created by the County Board. It would be composed of members of the community. The scope and size of the committee would be at the determination of the County Board. It would exercise no inherent authority. It remains active until terminated by the County Board.