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Finance Committee
Hancock County, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Illinois (County) as of and for the year ended November 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. The deficiencies in internal control that we consider to be material weaknesses can be found in the Schedule of Findings and Questioned Costs for Federal Awards as findings 2016-001, 2016-002, and 2016-003.

Other Matter

In addition to the material weaknesses noted above, we noted the following matter that we would like to bring to your attention:

Old Outstanding Checks

It was noted during our testing that outstanding checks written out of the Adult Restitution Fund are more than five years old and have not been remitted to the State of Illinois. The Unclaimed Property Act requires non-payroll checks that are more than five years old to be remitted to the Treasurer of the State of Illinois.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Gray Hunter Stenn LLP

Gray Hunter Stenn LLP
Quincy, Illinois
June 1, 2017