

**WHITE COUNTY, ILLINOIS
COUNTY JAIL COMMISSARY SYSTEM
AUDIT AND COMPLIANCE REPORT
For the Year Ended November 30, 2024**

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
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November 30, 2024

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INDEPENDENT AUDITORS' REPORT

To Sheriff and Board of Commissioners of
White County, Illinois

Opinions

We have audited the accompanying financial statements of the County Jail Commissary System of White County, Illinois, as of and for the year ended November 30, 2024, and the related notes to the financial statements, which collectively comprise the County Jail Commissary System of White County, Illinois' financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the County Jail Commissary System of White County, Illinois as of November 30, 2024 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the County Jail Commissary System of White County, Illinois, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note A, the financial statements of the County Jail Commissary System of White County, Illinois are intended to present the financial position and the changes in financial position of only that portion of the aggregate remaining fund information of White County, Illinois that is attributable to the transactions of the Commissary System. They do not purport to, and do not, present fairly the financial position of White County, Illinois as of November 30, 2024, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Swansea Location:
3121 N. Illinois St., Suite A
Swansea, IL 62226
618-233-0186

Altamont Location:
703 S. Main St.
Altamont, IL 62411
618-483-9137

Ellisville Location:
226 Clarkson Rd.
Ellisville, MO 63011
636-386-1040

DuQuoin Location:
105 E. Main St.
DuQuoin, IL 62832
618-542-4747

Nashville Location:
1191 W. St. Louis St.
Nashville, IL 62263
618-327-4375

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted accounting standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Jail Commissary System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Du Quoin, Illinois
January 13, 2025

FINANCIAL STATEMENTS

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
Balance Sheet
November 30, 2024

Assets

Restricted Cash	\$	103,659
Total Assets	\$	<u>103,659</u>

Liabilities

Inmate Deposits - Commissary	\$	12,598
Total Liabilities		<u>12,598</u>

Fund Balance

Restricted		<u>91,061</u>
Total Fund Balance		<u>91,061</u>

Total Liabilities and Fund Balance	\$	<u>103,659</u>
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The accompanying notes to the financial statements are an integral part of this statement.

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
November 30, 2024

Revenues

Charges for Services	\$ 78,619
Interest on Investments	3,447
Total Revenues	<u>82,066</u>

Expenditures

Current:	
Corrections	70,251
Total Expenditures	<u>70,251</u>

Excess (Deficiency) of Revenues Over Expenditures	11,815
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Other Financing Sources (Uses)

Operating Transfers In	-
Operating Transfers Out	-
Total Other Financing Sources (Uses)	<u>-</u>

Net Change in Fund Balance	11,815
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Fund Balance - Beginning of Year	<u>79,246</u>
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Fund Balance - End of Year	<u><u>\$ 91,061</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
Notes to Financial Statements
November 30, 2024

NOTE A - Summary of Significant Accounting Policies

Reporting Entity

Pursuant to Illinois County Jail Standards 38 Ill. Reg 19959, Section 701.250, a county jail may establish and maintain a commissary system to provide detainees with items or access to services approved by the County Sheriff. The White County, Illinois Sheriff's office has established the County Jail Commissary System in accordance with these Illinois County Jail Standards.

Fund Accounting

The accounts of the White County Jail Commissary System are organized on the basis of funds. The operations of the County Jail Commissary System are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending is controlled. Because this special fund level-only report is prepared for statutory compliance purposes only, it does not present government-wide financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34. All other relevant aspects of GASB No. 34 have been incorporated into this report. Only the White County Jail Commissary System is included in this report. All other funds are included in the County's financial statements, in a separately issued report which is available from the County Clerk's office.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The County Jail Commissary System is reported using the current financial resources measurement focus and is accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted for expenditures for specific purposes.

Restricted Fund Balance - Fund balance is classified as restricted when constraints are placed on the use of the resources such as by Illinois County Jail Standards 38 Ill. Reg 19959, Section 701.250.

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
Notes to Financial Statements - Continued
November 30, 2024

NOTE A - Summary of Significant Accounting Policies - Continued

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

Funding

The primary revenues for the Commissary Fund are charges for service. Charges for service consist primarily of commissions on commissary sales and phone services.

Operating expenses for inmate welfare consist primarily of commissary purchases, educational classes, health and personal hygiene items, clothing, and utilities such as telephone/television/internet.

NOTE B - Cash and Deposits

As of November 30, 2024, the reported amount of deposits for the Prisoners' Trust Cash was \$103,659 and the bank balance was \$106,788. All such funds are considered insured through FDIC coverage or were insured with securities held by the counter party's trust department or agent in the County's name.

NOTE C- Fund Balance

In the fund financial statements, governmental funds report up to five components of fund balance from most restrictive in nature to least restrictive:

Nonspendable - includes fund balance amounts that cannot be spent either because it is not in a spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors and grantors, or amounts constrained due to constitutional provisions or enabling legislation. The County Jail Commissary System had a restricted fund balance of \$91,061 as of November 30, 2024.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (governing board). The same formal action must be taken to remove or change the limitations placed on the funds.

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
Notes to Financial Statements - Concluded
November 30, 2024

NOTE C- Fund Balance - Concluded

The County Board authorizes and approves the property tax levies annually providing a “committed” balance for property tax revenues. In addition, the County Board must approve any action to modify or rescind a fund balance commitment.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. The County Board will determine if a fund should be assigned based on the intended uses of resources that the fund receives.

Unassigned - includes positive fund balance with the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The County Board used the default spending policy, spending resources in the following manner when available: restricted, committed, assigned, and unassigned. The default policy is meant to prioritize the flow of resources from most restrictive to least restrictive for normal business activities.

As required by GASB 54, Fund Balance Reporting and Governmental Fund Type Definition, the County is to formally set a Stabilization Policy to ensure sound financial management and fiscal accountability. The County is to formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise. However, these emergency situations should not be routine and should be sufficiently detailed to outline the types of nonrecurring circumstances that merit the use of funds.

As of fiscal year ended November 30, 2023, the County Board has not formally adopted a Stabilization Policy.

NOTE D - Risk Management

The County Jail Commissary System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and employee benefits. The County Jail Commissary System is included under White County, Illinois’ insurance policy to manage its risk financing activities.

NOTE E - Subsequent Events

The Management of the Commissary Fund has evaluated subsequent events through January 13, 2025, the date which the financial statements were available to be issued.



**INDEPENDENT ACCOUNTNANT'S REPORT ON COMPLIANCE WITH THE ILLINOIS COUNTY JAIL
STANDARDS 38 ILL. REG 19959, SECTION 701.250**

To Sheriff and Board of Commissioners of
White County, Illinois

We have examined management of County Jail Commissary System of White County, Illinois' assertion that County Jail Commissary System of White County, Illinois complied with the provisions of the Illinois County Jail Standards 38 Ill. Reg 19959, Section 701.250 included in its representation letter during the year ended November 30, 2024. County Jail Commissary System of White County, Illinois' management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about County Jail Commissary System of White County, Illinois' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of management' assertion, whether due to fraud or error We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on County Jail Commissary System of White County, Illinois' compliance with the specified requirements.

In our opinion, management's assertion that County Jail Commissary System of White County, Illinois complied with the provisions of the Illinois County Jail Standards 38 Ill. Reg 19959, Section 701.250 for the year ended November 30, 2024 is fairly stated, in all material respects.

This report is intended solely for the information and use of the County Board, Citizens, and management of White County, Illinois and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in blue ink that reads "Rice Sullivan, LLC".

Rice Sullivan, LLC

Du Quoin, Illinois
January 13, 2025

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
County Jail Inspection Checklist
November 30, 2024

1. Has a commissary system been established?

 X YES

 NO

2. Are prices charged detainees consistent with local community stores?

 X YES

 NO

3. Are prices for postal supplies sold at post office cost?

 X YES

 NO

4. Is commissary provided on a regular scheduled basis at least once a week?

 X YES

 NO

5. Are net profits of the commissary system used for only education, recreation, or other purposes within the jail for the benefit of the detainees as deemed appropriate by the Sheriff?

 X YES

 NO

6. Are net profits used for record keeping expenses of the commissary system?

 X YES

 NO

7. Is there accurate accounting maintained for all purchases, sales, and expenditures of the commissary system which includes telephone access services and electronic mail services provided to detainees?

 X YES

 NO

8. Has there been a completed timely annual audit of the commissary system arranged with the county auditor or county treasurer?

 X YES

 NO

COUNTY JAIL COMMISSARY SYSTEM
WHITE COUNTY, ILLINOIS
Compliance Requirements and Results
November 30, 2024

Compliance Requirement #1

Requirement

No member of jail staff shall gain personal profit, directly or indirectly, as a result of the commissary fund.

Results - In Compliance

Compliance Requirement #2

Requirement

Prices charged to detainees shall not exceed those for the same articles if sold in local community stores nor shall the prices charged for postal supplies exceed those for the same articles sold at local post offices.

Results - In Compliance

Compliance Requirement #3

Requirement

Commissary access shall be provided on a regularly scheduled basis and not less than once weekly.

Results - In Compliance

Compliance Requirement #4: In Compliance

Requirement

Net profits from the commissary system shall be used for education, recreation, or other purposes within the jail for the benefit of detainees, as deemed appropriate by the Sheriff, although profits may be used for record keeping expenses of the commissary system.

Results - In Compliance

Compliance Requirement #5: In Compliance

Requirement

Accurate accounting for all purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access, shall be maintained.

Results - In Compliance