

GEORGE P. DANOS, CPA

COUNTY AUDITOR



1776 EAST WASHINGTON
URBANA, ILLINOIS 61802
TELEPHONE (217) 384-3763
FAX (217) 384-1285

OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

MEMORANDUM

DATE: September 19, 2024
TO: The County Board
FROM: George P. Danos, County Auditor
RE: Timetable for a return of an unqualified opinion on the ACFR

Dear Board,

At the August 28 Monthly Audit Meeting, the external auditor confirmed that, while there are a few partially completed or incomplete tasks to wrap up, over ninety percent of the work had been done.

The incomplete tasks include collateral; due from others and notes receivable; accounts payable/due to other funds break down; custodial funds reconciliation; transfer questions; and certain revenue confirmation tie-outs.

I had originally anticipated delivering the Annual Comprehensive Financial Report (ACFR) to the external auditor by September 6, which would allow enough time for second-partner review by CLA and the delivery of the clean opinion by September 30, the deadline set by the State Comptroller.

The Office of the [Champaign] County Auditor is unique among Illinois county auditors in frugally compiling our ACFR in house. Because the .xlsx is large and had crashed on us several times, we had decided earlier in the year to rebuild it cell by cell—a painstaking endeavor that inspires in me much gratitude toward my staff. Naturally, the rebuilt document was not flawless. After I discovered some anomalies in the Statistics section, I agreed with CLA to have my office perform a fine-tooth review of all manually entered cell formulae in the underlying Excel document to hasten their review of it.

Therefore, the anticipated date of our delivery of the ACFR draft is this week. That delivery should take the full review by CLA until mid-October: technically late, but too early for any enforcement mechanisms to delay any of our RPC grants. Our date with CLA stands. Hope Wheeler and I will address you at the October 24 full County Board.

Sincerely,

George Danos, County Auditor