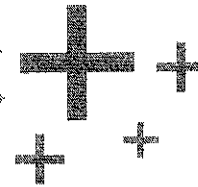


# RICE SULLIVAN, LLC

Certified Public Accountants



December 2, 2025

Franklin County Board of Commissioners  
and Franklin County Circuit Clerk  
Circuit Clerk of Franklin County, Illinois  
100 Public Square  
Benton, IL 62812

We are pleased to confirm our understanding of the services we are to provide for Circuit Clerk of Franklin County, Illinois.

We will examine the Schedule of Accountabilities, Notes to the Schedule of Responsibilities, Report J, and Report on Other Information of the Circuit Clerk of Franklin County, Illinois as of and for the year ending November 30, 2025.

The objectives of our examination are to (1) obtain reasonable assurance about whether the Schedule of Accountabilities, Notes to the Schedule of Responsibilities, Report J, and Report on Other Information of the Circuit Clerk of Franklin County, Illinois is free from material misstatement based on the Clerks of the Courts Act and (2) to express an opinion as to whether Schedule of Accountabilities, Notes to the Schedule of Responsibilities, Report J, and Report on Other Information of the Circuit Clerk of Franklin County, Illinois is presented, in all material respects, in accordance with Statements on Standards for Attestation Engagements issued by the AICPA and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States ("Yellow Book").

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the County Board of Commissioners and Franklin County Circuit Clerk of the Circuit Clerk of Franklin County, Illinois. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement. If circumstances occur relating to the condition of your records, the availability of sufficient appropriate examination evidence, or the existence of a significant risk of material misstatement of the subject matter caused by error or fraud, which in our professional judgment prevent us from completing the engagement or forming an opinion on the subject matter or assertion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or withdrawing from the engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Altamont Location:  
703 S. Main St.  
Altamont, IL 62411  
618-463-9137

Ellisville Location:  
226 Clarkson Rd.  
Ellisville, MO 63011  
636-356-1040

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

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

You understand that the report is intended solely for the information and use of the County Board of Commissioners, the Circuit Clerk of Franklin County, Illinois, and the State of Illinois, and is not intended to be and should not be used by anyone other than those specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether the Schedule of Accountabilities, Notes to the Schedule of Responsibilities, Report J, and Report on Other Information of the Circuit Clerk of Franklin County, Illinois is free from material misstatement, based on the Clerks of the Courts Act.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of the Schedule of Accountabilities, Notes to the Schedule of Responsibilities, Report J, and Report on Other Information of the Circuit Clerk of Franklin County, Illinois in accordance with Statements on Standards for Attestation Engagements issued by the AICPA and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States ("Yellow Book"); and for selecting the criteria and determining that such criteria are suitable, will be available to intended users, and are appropriate for the purpose of the engagement. You are responsible for, and agree to provide us with, a written assertion about whether the Schedule of Accountabilities, Notes to the Schedule of Responsibilities, Report J, and Report on Other Information of the Circuit Clerk of Franklin County, Illinois is presented in accordance with Statements on Standards for Attestation Engagements issued by the AICPA and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States ("Yellow Book"). Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

You are also responsible to notify us in advance of your intent to print our report, in whole or in part, for inclusion in a document containing other information, and to give us the opportunity to approve such use and to review such printed matter for material inconsistencies and misstatements before its issuance.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Sarah Kary is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it

We expect to begin our examination as soon as you have the information available. Our fee for these services will be \$8,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Very truly yours,

*Rice Sullivan, LLC*

Rice Sullivan, LLC

RESPONSE:

This letter correctly sets forth the understanding of Circuit Clerk of Franklin County, Illinois:

By: *Jim Murp*  
Title: *Franklin County Circuit Clerk*  
Date: *12-29-25*