



Certified Public Accountants & Consultants

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December 14, 2016

To the Board of Trustees and Management
of the Village of Bourbonnais
Bourbonnais, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bourbonnais for the year ended April 30, 2016 and have issued our report thereon dated December 14, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In planning and performing our audit, we considered the Village of Bourbonnais' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Village of Bourbonnais' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Village of Bourbonnais' internal control over financial reporting.

During our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration. The following is a description of the matters noted:

Disbursements

During our audit, we noted 3 of 40 disbursements tested totaling \$532,894 that were not listed on the accounts payable list provided to the Board of Trustees. These disbursements included disbursements for retirement contributions, a refund of refuse charges and a transfer of funds between bank accounts.

In addition, we noted 6 of 40 disbursements tested totaling \$1,697,886 that were calculated incorrectly. These disbursements were for the transfer of funds between bank accounts. As a result, the Sewer Fund is showing a due from the Refuse Fund of \$1,062,249.

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Receipts

During our audit, we noted one receipt for \$148,595 that was posted to an improper revenue account. This receipt was a refund of sewer fees and should have been posted to the expense account in which the original expense was charged to, however, it was not.

In addition, we identified a certain material weakness that has been reported to you in our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

This communication is intended solely for the information and use of management and the Board of Trustees of the Village of Bourbonnais and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Borschnack, Pelletier & Co.

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