



Certified Public Accountants & Consultants

200 East Court Street • Suite 608 • Kankakee, IL 60901  
815.933.1771 • fax: 815.933.1163

December 13, 2017

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, 2017 and have issued our report thereon dated December 13, 2017. 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

We noted 2 of 25 disbursements tested totaling \$2,292 that were not allowable under the Tax Increment Allocation Redevelopment Act. These disbursements included disbursements for radio advertising and the designing and printing of a banner.

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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.*

Borschnack, Pelletier & Co.