



Certified Public Accountants & Consultants

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January 16, 2019

To 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, 2018 and have issued our report thereon dated January 16, 2019. 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 a certain matter involving internal control and other operational matters that are presented for your consideration. The following is a description of the matter noted:

Disbursements

We noted one disbursement for the payment of a storm sewer project totaling \$44,033 that was not signed by two authorized individuals as required. The check only included the signature of one authorized individual.

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*.

Board of Trustees
Village of Bourbonnais
January 16, 2019
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This communication is intended solely for the information and use of management 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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