

VILLAGE OF MAPLE PARK, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2016



September 21, 2016

The Honorable Village President
Members of the Board of Trustees
Village of Maple Park, Illinois

In planning and performing our audit of the financial statements of the Village of Maple Park (Village), Illinois, for the year ended April 30, 2016, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Finance Committee, Board of Trustees, management, and others within the Village of Maple Park, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach + Amen LLP

LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATIONS

1. FUNDS OVER BUDGET

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

<u>Fund</u>	<u>2016</u>	<u>2015</u>
Motor Fuel Tax	\$ 169,718	\$ -
Utility Tax	-	43,138
TIF District	943	2,037

Recommendation

We recommended the Village investigate the causes of the fund over budget and adopt appropriate future funding measures.

Status

The Village has not implemented this comment and it will be repeated in the future.

Managements Response

In regards to the Motor Fuel Tax Fund: There was a paving project that was budgeted and scheduled to occur in FY2015, but was actually completed in FY2016. The budget amounts were included in FY2015.

In regards to the TIF District Fund: The Village is continuing to learn what the annual costs are that are required to maintain the TIF District.