

# Estes, Bridgewater & Ogden

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To the Members of the County Board  
of Sangamon County, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sangamon County, Illinois as of and for the year ended November 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Sangamon County, Illinois' 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 Sangamon County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Sangamon County, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in Sangamon County, Illinois' internal control to be material weaknesses.

## Accounts Receivable/Accounts Payable Analysis

During our audit, it was noted that detailed schedules of accounts receivable or accounts payable were not maintained. We recommend that such schedules be prepared periodically and compared to the general ledger balances at the end of the year.

## General Ledger

During the audit, it was discovered that the general ledger was out of balance for one fund. We recommend that the general ledger system be monitored and checked periodically.

This communication is intended solely for the information and use of management, members of the County Board, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Estes, Bridgewater & Ogden*  
Certified Public Accountants

August 20, 2010