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To the Members of the
Sangamon County Board

In planning and performing our audit of the financial statements of Sangamon County, Illinois (the County) as of and for the year ended November 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the County's 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 and other deficiencies that we consider to be significant deficiencies.

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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a 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 the County's internal control to be material weaknesses:

During our audit we discovered that expenditures incurred by a sub-recipient of federal grant funds were not adequately reviewed and approved nor was detailed supporting documentation verified before such expenditures were reported by the sub-recipient to the grantor for reimbursement. Because of the failure to verify supporting documentation, unallowable costs were reported and reimbursed by the grantor. We recommend that the County develop policies related to sub-recipient monitoring to ensure that procedures are in place to provide reasonable assurance that sub-recipients comply with appropriate grant requirements and properly report expenditures for grant activities. In addition, the County should work with the sub-recipient to ensure that it established adequate internal controls for the review and approval of grant expenditures and the reporting of the grant program expenditures to the grantor.

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

Very truly yours,


Certified Public Accountants

July 27, 2012