



Finance Committee of the County Board and Management
Sangamon County, Illinois
Springfield, 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, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of a deficiency in internal control other than significant deficiencies and material weaknesses and other matters that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. A separate communication dated June 17, 2019, contains our written communication of material weaknesses and significant deficiencies in the entity's internal control. This letter does not affect our communication dated June 17, 2019.

Fund Types

During our audit, we noted the Revolving Engineering Fund was considered a capital projects fund. However, there is no formal plan or approval restricting the funds for capital projects. We recommend the entity approve a formal plan to assign these funds for capital projects as required by GASB. Without this plan, the fund needs to be considered for inclusion in the General Fund.

In addition, we noted the Landfill Water Project Fund and Highway Safety Project Fund are classified as special revenue funds, but the funds are no longer used. We recommend the entity spend the remaining fund balance down in these funds and close the funds if they are no longer needed. If this does not occur, the funds need to be considered for inclusion in the General Fund, and no longer a restricted purpose per GASB definitions.

We will review the status of this comment during our next audit engagement. We have already discussed the comment and suggestion with various entity personnel, and we will be pleased to discuss this in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Bloomington, Illinois
June 17, 2019