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August 6, 2018

To the Board of Trustees  
Algonquin Township  
Crystal Lake, IL

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Algonquin Township, IL (Township) as of and for the year ended March 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing 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 Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township'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, material weaknesses or significant deficiencies may exist that were not 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 Township's internal control to be material weaknesses: None noted.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

### *Preparation of Financial Statements*

Management is responsible for the fair presentation of the financial statements in accordance with modified accrual basis of accounting. Preparing full financial statements includes drafting the individual fund statements, the government-wide statements, and footnote disclosures. As is the case with most small to medium size organizations, management relies on the auditor to prepare the full financial statements. Current standards require that we provide this information to the Board in writing each year to ensure that the Board is aware of the relationship with the audit firm.

### *Financial Statement Adjustments*

Management is responsible for the accuracy and completeness of all financial records. This includes having controls over the financial reporting process which serve to prevent and detect errors in financial reporting that ensure that the financial statements are free of material misstatements. As is the case with most small to medium size organizations, management relies on the auditor to prepare year-end adjustments. Current standards require that we provide this information to the Board in writing each year to ensure that the Board is aware of the relationship with the audit firm.

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

*George Roach & Associates, P.C.*

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