

PLAINFIELD PUBLIC LIBRARY  
DISTRICT, ILLINOIS

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MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019



November 11, 2019

Members of the Board of Trustees  
Plainfield Public Library District  
Plainfield, Illinois

In planning and performing our audit of the financial statements of the Plainfield Public Library District (Library), Illinois, for the year ended June 30, 2019, 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 fieldwork progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Trustees, management, and others within the Plainfield Public Library District, 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 Library 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 staff for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire Library staff.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## PRIOR RECOMMENDATION

### 1. FUNDS OVER BUDGET

#### Comment

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

<u>Fund</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Special Reserve	\$ -	80,430
Audit	650	-

#### Recommendation

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

#### Status

This comment has not been implemented and will be repeated in the future.