



D A M , S N E L L & T A V E I R N E , L T D .

C E R T I F I E D • P U B L I C • A C C O U N T A N T S

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BARBARA HARPOLD, CPA
SCOTT LANNERS, CPA

January 6, 2020

To the Township Supervisor
And Board of Trustees
Burton Township
Spring Grove, Illinois

We have audited the financial statements of the governmental activities and each major fund of Burton Township as of and for the years ended March 31, 2018, March 31, 2019 and the five months ended August 31, 2019, and have issued of our reports thereon dated January 6, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timings of our audit. We have communicated such information in our letter to you dated August 1, 2019.

Professional standards require that we provide you with the following information, topics in italics, related to the audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies of Burton Township are described in the Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal years and period ended noted. We noted no transactions entered into by the Township during the years and period ended for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting events are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Other than depreciation expense, no significant estimates made by management were noted.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements detected as a result of audit procedures that were corrected. There were no uncorrected adjustments by management. In addition, none of the misstatements detected as a result of audit procedures and corrected or uncorrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letters dated January 6, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a 'second opinion' on certain situations. If a consultation involves application of an accounting principle to the governmental unit's general purpose financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were not engaged to report on Budget to Actual statements which accompany the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Burton Township's Board of Trustee's and the management of Burton Township and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Dam, Snell & Taveirne, Ltd.

Dam, Snell & Taveirne, Ltd.

Fox Lake, Illinois

Burton Township
Proposed Audit Adjustments
As of March 31, 2019

				<u>a/c #</u>	<u>debit</u>	<u>credit</u>
1	DR	Rentals	R&B	594	1,200	
	CR	Maintenance service - street	R&B	514		1,200
		(To reclass to proper account)				

Burton Township
Proposed Audit Adjustments
As of August 31, 2019

				<u>a/c #</u>	<u>debit</u>	<u>credit</u>
1	DR	Miscellaneous income	General	389	60.58	
	CR	Count fines	General	351		60.58
		(To reclass to proper account)				