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**VILLAGE BOARD**

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Evan K. Summers

August 13, 2019

Ms. Gina Mellenthin  
4N150 Pine Grove  
Bensenville, Illinois 60106

Re: August 6, 2019 FOIA Request

Dear Ms. Mellenthin:

I am pleased to help you with your August 6, 2019 Freedom of Information Act ("FOIA"). The Village of Bensenville received your request on August 6, 2019. You requested copies of the items indicated below:

*"As per the freedom of information act the White Pines civic association is asking for the audit from McGladrey and Pull Management Letter from 1991."*


After a search of Village files, the following information was found responsive to your request:

- 1) McGladrey & Pullen Management Letter dated July 12, 1991. (2 pgs.)

These are all the records found responsive to your request.

Do not hesitate to contact me if you have any questions or concerns in connection with this response.

Very truly yours,

  
Corey Williamsen  
Freedom of Information Officer  
Village of Bensenville



## McGLADREY & PULLEN

Certified Public Accountants and Consultants

To the Honorable President and  
Board of Trustees  
Village of Bensenville  
Bensenville, Illinois

In connection with our audit of the financial statements of the Village of Bensenville for the year ended April 30, 1991, we would like to address the following items and offer recommendations for your consideration:

### Garage Prepaid Expense

The Village records prepaid expenses for the Garage Fund supplies, however, no subsidiary ledger of the detail is maintained. We recommend that the Village maintain a detail ledger of prepaid expenses to provide support for this account.

### Management's Response

The prepaid, or inventory account, is part of the Garage Fund. Management has questioned the need to maintain the Garage Fund, created three years ago. Beginning with the 1992-93 fiscal year, the Garage Fund will be eliminated. All expenses will be recorded directly against the department incurring the expense. The prepaid account will be eliminated during the current fiscal year (1991-1992).

### Unincorporated Utility Billing

The unincorporated utility billings are recorded as revenue in the Waterworks and Sewerage Fund. Then at year-end, an estimate of those revenues is calculated and an adjustment is made to transfer this revenue to the Unincorporated Utility Fund per Village ordinance. We recommend that the Village record actual unincorporated utility revenue directly to the Unincorporated Utility Fund by maintaining a separate subsidiary ledger of these customers.

To the Honorable President and  
Board of Trustees  
Village of Bensenville  
Page Two

Management's Response

Management agrees that the actual unincorporated revenue should be recorded directly to the Unincorporated Utility Fund. The utility billing software used during the audited year did not have the capability to record the funds directly. New software is currently being installed that can record revenues directly to the appropriate fund.

We would like to take this opportunity to thank the Village and their personnel for the cooperation and courtesies extended to us during our audit.

This report is intended solely for the information and use of the Board of Trustees and management.

*McGladrey & Pullen*

Olympia Fields, Illinois  
July 12, 1991