

Honorable President
Members of the Board of Trustees
Village of Bensenville, Illinois

Professional standards require that we communicate certain matters to keep you adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We communicate such matters in this report.

AUDITOR'S RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

Our responsibility is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audit of the financial statements does not relieve you of your responsibilities and does not relieve management of their responsibilities. Refer to our engagement letter with the Village for further information on the responsibilities of management and of Crowe Horwath LLP.

AUDITOR'S RESPONSIBILITY UNDER GOVERNMENT AUDITING STANDARDS

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of the Village's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts or disclosures. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

PLANNED SCOPE AND TIMING OF THE AUDIT

We are to communicate an overview of the planned scope and timing of the audit. Accordingly, the following matters regarding the planned scope and timing of the audit were discussed with a representative on May 8, 2012.

- How we proposed to address the significant risks of material misstatement, whether due to fraud or error.
- Our approach to internal control relevant to the audit.
- The concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts.
- Your views and knowledge of matters you consider warrant our attention during the audit, as well as your views on:
 - The allocation of responsibilities between you and management.
 - The entity's objectives and strategies, and the related business risks that may result in material misstatements.
 - Significant communications with regulators.
 - Other matters you believe are relevant to the audit of the financial statements.

SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Significant Accounting Policies: In addition to the above critical accounting policies and estimates the Board should be informed of the initial selection of and changes in significant accounting policies or their application. Also, the Board should be aware of methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas where there is a lack of authoritative consensus. We believe management has the primary responsibility to inform the Board about such matters. To assist the Board in its oversight role, we also provide the following.

Accounting Standard	Impact of Adoption
GASB Statement No. 61 – The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No.34. This Statement modifies certain requirements for inclusion of component units in the financial reporting entity.	Adoption of this Statement did not have a material impact on the Village’s financial position or results of operations
GASB Statement No. 59 – Financial Instruments Omnibus. The Statement updates and improves existing standards regarding financial reporting of certain financial instruments and external investment pools.	Adoption of this Statement did not have a material impact on the Village’s financial position or results of operations.
GASB Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions. This Statement provides clearer, more structured fund balance classifications, and clarifies the definitions of existing governmental fund types. Fund balance amounts will be reported in the following classifications: restricted, committed, assigned, and unassigned.	Upon adoption of this Statement, the Village was required to update the classifications of fund balance to conform to new classifications established by the Statement.
Significant Unusual Transactions.	No such matters noted
Significant Accounting Policies in Controversial or Emerging Areas.	No such matters noted

Management Judgments And Accounting Estimates: Further, accounting estimates are an integral part of the financial statements prepared by management and are based upon management’s current judgments. These judgments are based upon knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance and because of the possibility that future events affecting them may differ markedly from management’s current judgments and may be subject to significant change in the near term.

The following describes the significant accounting estimates reflected in the Village’s yearend financial statements, the process used by management in formulating these particularly sensitive accounting estimates and the primary basis for our conclusions regarding the reasonableness of those estimates.

Significant Accounting Estimate	Process Used by Management	Basis for Our Conclusions
Allowance for Doubtful Accounts and Bad Debt Expense	The allowance for doubtful accounts was determined by management by a process involving consideration of past experiences, current aging information, contacts with the customers, and other available data.	We tested this accounting estimate by reviewing, on a test basis, the information listed and by testing information listed to the left.
Useful Lives of Fixed Assets	Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the Village.	We tested the propriety of information underlying management's estimates.
Pension and Postretirement Obligations	Amounts reported for pension and postretirement obligations require management to use estimates that may be subject to significant change in the near term. These estimates are based on projection of the weighted average discount rate, rate of increase in future compensation levels, and weighted average expected long-term rate of return on pension assets.	We reviewed the reasonableness of these estimates and assumptions.

AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

We are to discuss with you our comments about the following matters related to the Village's accounting policies and financial statement disclosures.

- The accounting policies to the particular circumstances of the Village, considering the need to balance the cost of providing information with the likely benefit to users of the Village's financial statements, are appropriate.
- Overall, the disclosures in the financial statements are neutral, consistent, and clear.
- The effect of the timing of transactions in relation to the period in which they are recorded is appropriate.
- There were no significant risks and exposures, or uncertainties that are disclosed in the financial statements.
- There were no unusual transactions including nonrecurring amounts recognized during the period.
- There were no particularly sensitive financial statement disclosures.
- There were no factors affecting asset and liability carrying values, including the Village's basis for determining useful lives assigned to tangible and intangible assets.
- There was no selective correction of misstatements, for example, correcting misstatements with the effect of increasing reported earnings, but not those that have the effect of decreasing reported earnings.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures.

See attached listing of corrected misstatements.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For your consideration, we have distinguished misstatements between known misstatements and likely misstatements.

There were no such misstatements.

COMMUNICATIONS REGARDING OUR INDEPENDENCE FROM THE VILLAGE

Auditing standards generally accepted in the United States of America require independence for all audits and we confirm that we are independent auditors with respect to the Village under the independence requirements established by the American Institute of Certified Public Accountants.

Additionally, we wish to communicate that we have no relationships with the Village that, in our professional judgment, may reasonably be thought to bear on our independence and that we gave significant consideration to in reaching the conclusion that our independence has not been impaired.

OTHER COMMUNICATIONS

Communication Item	Results
Other Information In Documents Containing Audited Financial Statements Information may be prepared by management that accompanies the financial statements. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether such information, or the manner of its presentation, is materially inconsistent with information in the financial statements. If we consider the information materially inconsistent based on this reading, we are to seek a resolution of the matter.	We read the following items and noted no material inconsistencies or misstatement of facts in such information based on our reading thereof. <ul style="list-style-type: none">• Transmittal Letter• Management's Discussion and Analysis• Statistical Section
Significant Difficulties Encountered During the Audit We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.	There were no significant difficulties encountered in dealing with management related to the performance of the audit.
Disagreements With Management We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the Village's financial statements or the auditor's report.	During our audit, there were no such disagreements with management.

Communication Item	Results
<p>Consultations With Other Accountants If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.</p>	<p>We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.</p>
<p>Representations The Auditor Is Requesting From Management We are to provide you with a copy of management's requested written representations to us.</p>	<p>We direct your attention to a copy of the letter of management's representation to us provided separately.</p>
<p>Significant Issues Discussed, or Subject to Correspondence, With Management We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.</p>	<p>There were no such significant issues discussed, or subject to correspondence, with management.</p>
<p>Other Findings or Issues We Find Relevant or Significant We are to communicate to you other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>	<p>There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>

We are pleased to serve the Village as its independent auditors and look forward to our continued relationship. We provide the above information to assist you in performing your oversight responsibilities, and would be pleased to discuss this letter or any matters further, should you desire. This letter is intended solely for the information and use of the Board and, if appropriate, management, and is not intended to be and should not be used by anyone other than these specified parties.

Crowe Horwath LLP
 Crowe Horwath LLP

Oak Brook, Illinois
 June 29, 2012

Village of Bensenville

Year End: December 31, 2011

Summary Listing of Corrected Material Misstatements

Name	Account No	Debit	Credit
ACCOUNTS PAYABLE	33400000-201010 334		-7,848.00
ACCOUNTS PAYABLE	33500000-201010 335		-6,994.00
ACCOUNTS PAYABLE	33600000-201010 336		-67,946.00
ACCOUNTS PAYABLE	33700000-201010 337		-13,168.00
ACCOUNTS PAYABLE	33800000-201010 338		-18,241.00
ACCOUNTS PAYABLE	37900000-201010 379		-114,561.00
ACCOUNTS PAYABLE	51000000-201010 510		-5,589.00
CAPITAL CONSTRUCTION	51080860-596000 510	5,589.00	
CAPITAL OUTLAY-IMPROVEMENTS	33480890-593000-01111 334	7,848.00	
CAPITAL OUTLAY-IMPROVEMENTS	33580890-593000-01111 335	6,994.00	
CAPITAL OUTLAY-IMPROVEMENTS	33680890-593000-01111 336	67,946.00	
CAPITAL OUTLAY-IMPROVEMENTS	33780890-593000-01111 337	13,168.00	
CAPITAL OUTLAY-IMPROVEMENTS	33880890-593000-01111 338	18,241.00	
CAPITAL OUTLAY-IMPROVEMENTS	37980890-593000-01111 379	114,561.00	
TAX REC-INCOME	11000000-123520 110		-349,098.00
TAX REC-INCOME	11000000-123520 110	377,299.00	
INCOME TAX	11000000-451620 110	349,098.00	
INCOME TAX	11000000-451620 110		-377,299.00
TAX REC-SALES-STATE 1%	11000000-123510 110		-355,900.00
TAX REC-SALES-STATE 1%	11000000-123510 110	408,205.00	
DEFERRED REVENUE-INTGOVTL RE	11000000-244510 110	355,900.00	
DEFERRED REVENUE-INTGOVTL RE	11000000-244510 110		-408,205.00
TAX REC-INCOME	11000000-123520 110		-19,670.00
TAX REC-INCOME	11000000-123520 110	21,812.00	
TAX REC-INCOME	11000000-123520 110		-19,670.00
TAX REC-INCOME	11000000-123520 110	33,335.00	
DEFERRED REVENUE-INTGOVTL RE	11000000-244510 110	19,670.00	
DEFERRED REVENUE-INTGOVTL RE	11000000-244510 110		-33,335.00
STATE USE TAX	11000000-451630 110	19,670.00	
STATE USE TAX	11000000-451630 110		-21,812.00
ACCOUNTS PAYABLE	31000000-263010 310	173,299.00	
MISCELLANEOUS REVENUE	31000000-439999 310		-173,299.00
PMA INVESTMENT ACCOUNT	11000000-111010 110		-150,000.00
Transfer to Capital Projects	11090900-898310 110	150,000.00	
PMA INVESTMENT ACCOUNT	31000000-111010 310	150,000.00	
ASSETS HELD FOR RESALE	31000000-189010 310		-187,300.00
TRANSFER FROM GENERAL FUND	31000000-498110 310		-150,000.00
CAPITAL CONSTRUCTION	31080820-596000 310	187,300.00	
ACCOUNTS PAYABLE	11000000-201010 110		-36,721.00
BROKER SERVICES	11020150-532380 110		-3,004.00
OTHER CONTRACTUAL SERVICE	11020150-549990 110	39,725.00	
ACCOUNTS RECEIVABLE	31000000-121010 310	202,000.00	
SALE OF ASSETS	31000000-488110 310		-202,000.00
ACCOUNTS PAYABLE	31000000-201010 310		-105,790.00
CAPITAL CONSTRUCTION	31080810-596000 310	105,790.00	
Deferred revenue	37400000-241010 374		-97,969.00
REIMBURSED EXPENDITURES	37400000-471310 374	97,969.00	
ACCOUNTS PAYABLE	11000000-201010 110		-125,144.00
DEVELOPER REIMBURSEMENTS	11030110-566090 110	125,144.00	



VILLAGE OF BENSENVILLE

Village Board

President

Frank Soib

Trustees

Morris Bartlett

Robert "Bob" Jarecki

Martin O'Connell

Oronzo Pecornio

JoEllen Ridder

Henry Wesseler

Village Clerk

Susan V. Janowiak

Village Manager

Michael J. Cassidy

June 29, 2012

Crowe Horwath LLP
One Mid America Plaza, Suite 700
Post Office Box 3697
Oak Brook, Illinois 60522-3697

Ladies and Gentlemen:

We are providing this letter in connection with your audit of the financial statements of the Village of Bensenville, Illinois ("Village") as of December 31, 2011 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village, and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

Some representations in this letter are specifically limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

1. We are responsible for the fair presentation in the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States, and we believe the financial statements are fairly presented and include all properly classified funds and other financial information of the primary government and all component units required by accounting principles generally accepted in the United States to be included in the financial reporting entity.
2. We are responsible for maintaining internal control that will, among other things, help assure the preparation of the financial statements in conformity with accounting principles generally accepted in the United States. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
3. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
4. We have made available to you all --
 - a. Financial records and related data.
 - b. Minutes of the Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Audit or relevant monitoring reports, if any, received from funding sources.

5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
6. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.
7. We have no plans or intentions that might materially affect the carrying value or classification of assets, liabilities.
8. We have identified all accounting estimates that materially affect recorded amounts and disclosures in the financial statements, and the key factors and significant assumptions underlying those estimates. We believe the estimates are reasonable in the circumstances.

These estimates include:

- a. Allowance for doubtful accounts.
 - b. Valuation of inventories.
 - c. Valuation of long lived assets.
 - d. Disclosure of pension plans or other post retirement benefits.
 - e. Disclosure of fair value of financial instruments.
9. Adequate consideration and provision has been made, when necessary, for any material losses likely to be sustained from:
 - a. Impairment of long-lived assets when the carrying amount may not be recoverable.
 - b. Collection of receivables.
 - c. Environmental remediation liabilities.
 10. Except as disclosed in the financial statements, or directly to you, there are or have been no material:
 - a. Related party transactions and related amounts receivable or payable, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees.
 - b. Arrangements, either written or oral, with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - c. Oral or written guarantees under which the entity is contingently liable.
 - d. Other financial instruments with significant "off-balance-sheet" risk of accounting loss to which the entity is a party.
 - e. Asserted or unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5, *Accounting for Contingencies*.

- f. Concentrations that make the entity vulnerable to the risk of a severe impact within one year from the balance sheet date (including, for example, individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, operating areas or markets).
 - g. Significant accounting estimates that are susceptible to changing materially as a result of an event or change in conditions that is reasonably possible of occurrence within one year from the balance sheet date.
 - h. Liens, encumbrances or other title impairments, such as pledges as collateral, on entity assets at the balance sheet date.
 - i. Restrictions under borrowing agreements.
 - j. Unrecorded transactions.
 - k. Significant events that have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - l. Declines in market value of investments that are not temporary.
 - m. Financial instruments, such as loans and securities, with significant individual or group concentration of credit risk.
11. Except as disclosed to you, we have no knowledge of any fraud or suspected fraud affecting the entity involving:
- a. Management, whether material or not.
 - b. Employees who have significant roles in internal control, whether material or not.
 - c. Others where the fraud could have a material effect on the financial statements.
12. Except as disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
13. Except as disclosed to you, there have been no:
- a. Violations or possible violations of budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss.
 - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5, *Accounting for Contingencies*.
 - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
 - d. Commitments or assignments of fund equity that were not properly authorized and approved.
14. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

15. We are responsible for the presentation of the supplementary information in accordance with the applicable criteria and believe the supplementary information, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the supplementary information have been identified and disclosed to you. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
16. We are responsible for the required supplementary information, including that such information is measured and presented in accordance with prescribed guidelines. The methods of measurement or presentation have not changed from those used in the prior. All significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information have been disclosed to you.
17. We understand that during the course of your audit, you have relied on work performed by the following specialists. We confirm that we have no relationships with those specialists that may bear on their objectivity, such as the ability through employment, ownership, contractual right, family relationship or otherwise to directly or indirectly control or significantly influence the specialist.
 - Tim Sharpe (Actuary estimate)
 - Mountjoy Chilton Medley (SOC 1 Report)
 - MWM Consulting Group (Actuary estimate)
18. During the course of your audit, we have provided to you physical or electronic copies of various original documents. We understand that you are relying on such copies as audit evidence in your audit and represent that copies provided are an accurate and completed representation of the original documentation and that the copies have not been modified from their original version.
19. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
20. The financial statements properly classify all funds and activities.
21. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
22. Net asset components (invested in capital assets, net of related debt, restricted, and unrestricted) are properly classified and fund balance types (including minimum fund balance policies and/or stabilization agreements, if applicable) are properly presented and disclosed pursuant to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
23. Expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
24. Revenues are properly classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

25. Interfund, internal, and intra-entity activity and balances have been properly classified and reported.
26. Special and extraordinary items are properly classified and reported.
27. Deposits and investment securities are properly classified in category of custodial credit risk.
28. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
29. Required supplementary information (RSI) is measured and presented within prescribed guidelines.
30. All suggested adjusting journal entries, as discussed and approved, will be recorded in the accounting records.
31. We understand that you have assisted us with the preparation of our financial statements and footnotes and we have reviewed and approved the financial statements and footnotes and take full responsibility for them.
32. With respect to compliance with Government Auditing Standards:
 - a. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to this organization.
 - b. We are responsible for establishing and maintaining effective internal control over financial reporting.
 - c. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts.
 - d. We have identified and disclosed to you violations (or possible violations) of laws, regulations, and provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
33. With respect to the requirements of the Office of Management and Budget Circular A-133 related to federal awards:
 - a. We are responsible for complying, and have complied, with the requirements of Circular A-133.
 - b. We have prepared (or reviewed) the schedule of expenditures of federal awards in accordance with Circular A-133 and have included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
 - c. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
 - d. We are responsible for establishing and maintaining effective internal control over compliance for federal programs that provides reasonable assurance that the organization is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.

- e. We have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each federal program.
- f. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence that have taken place with federal agencies or pass-through entities and are related to federal programs.
- g. We have complied, in all material respects, with the compliance requirements in connection with federal awards except as disclosed to you.
- h. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews.
- i. Our interpretations of any compliance requirements that have varying interpretations have been provided to you.
- j. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- k. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the basis presented in the schedule of expenditures of federal awards.
- l. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
- m. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
- n. We have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- o. We have accurately completed the appropriate sections of the data collection form, or have reviewed those sections as prepared by you.
- p. If applicable, we have disclosed all contracts or other agreements with the service organizations.
- q. If applicable, we have disclosed to you all communications from the service organization relating to noncompliance at the service organization.
- r. We have disclosed any known noncompliance occurring subsequent to the period for which compliance is audited.
- s. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to deficiencies, significant deficiencies, and material weaknesses have occurred subsequent to the date as of which compliance is audited.
- t. We have identified the requirements regarding activities allowed or unallowed, allowable costs/cost principles, cash management, Davis-Bacon Act, eligibility, equipment and real property management, matching, level of effort, earmarking, period of availability of federal funds, procurement, program income, real property acquisition and relocation assistance, reporting, subrecipient monitoring, special tests and provisions that are applicable to major programs, which are identified in the Schedule of Expenditures of Federal Awards.

- u. We have complied with reporting requirements in connection with federal awards, and information presented in federal financial reports and claims for advances and reimbursements is supported by the accounting records from which the financial statements and the Schedule of Expenditures of Federal Awards were prepared.
 - v. Amounts claimed or used for matching, if applicable, were determined in accordance with relevant guidelines in OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments."
34. In connection with your examination of the compliance with the requirements of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act during the year ended December 31, 2011, for the purpose of expressing an opinion that the Village complied in all material respects with the aforementioned requirements for the year ended December 31, 2011 we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination:
- a. We are responsible for the Village's compliance with the requirements of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act.
 - b. For the year ended December 31, 2011, the Village has complied with all the requirements of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act.
 - c. We have disclosed to you all communications from regulatory agencies affecting the Village's compliance with the above requirements.
 - d. We have made available to you all records relevant to the Village's Tax Increment Redevelopment Areas.



Michael Cassady
Village Manager



Timothy Sloth
Director of Finance

Village of Bensenville

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