

ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNYA R. MACK, CPA

To the Chairman and Members
Of the Kendall County Board
Yorkville, Illinois

In planning and performing our audit of the financial statements of the County of Kendall, Illinois, for the year ended November 30, 2007, we considered its internal control 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.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated December 27, 2007 on the financial statements of the County of Kendall.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Very truly yours,

Echols, Mack & Assoc. P.C.

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Certified Public Accountants

December 27, 2007

1. Finding:

Bank statements held within various departments should be reconciled monthly and if an accounting system is maintained for these accounts, bank statements must be reconciled to the computer based program. REPEAT FINDING

Recommendation:

Department Heads and Elected Officials should check to make sure accounts held within their department or office are being reconciled timely and correctly.

2. Finding:

Credit card statements do not include all of the receipts for proper review before payment.

Recommendation:

Departments and Offices need to include the entire credit card statement for payment, not just the payment slip. Also a receipt should be maintained to back up each charge on the statement.

3. Finding:

Restaurant receipts do not show itemized detail of the items purchased, only payment slip is provided.

Recommendation

Detail receipts should be included for all meal purchases.

4. Finding:

While the Sheriff's Office has fuel cards at Shell, for several months during the summer fuel was repeatedly purchased at the Amoco in Seneca.

Recommendation

While out of town at training or seminars fuel charges are understanding, however these charges seem unusual.