



VILLAGE OF WILLOWBROOK, ILLINOIS

MANAGEMENT LETTER

For the Year Ended April 30, 2024

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The Honorable Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Willowbrook, Illinois (the Village), as of and for the year ended April 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. In addition, we reviewed the status of the recommendations for the period ended April 30, 2023. The status of these recommendations is included in Appendix A. The status of these recommendations does not affect our report dated January 20, 2025, on the financial statements of the Village.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency to be a significant deficiency.

This communication is intended solely for the information and use of the Mayor, Board of Trustees and management of the Village and should not be used by anyone other than these specified parties.

SiKich CPA LLC

Naperville, Illinois
January 20, 2025

APPENDIX A
STATUS OF COMMENTS FROM APRIL 30, 2023

SIGNIFICANT DEFICIENCY

Internal Control over Financial Reporting

During our audit, we proposed several audit adjustments, which management has reviewed and approved. Adjustments that were proposed were the result of errors relating to receivables, deposits, payables, and government-wide conversion entries such as capital assets and long-term debt.

Generally accepted auditing standards emphasize that the external auditor cannot be part of an entity's internal control process over financial reporting. We recommend that procedures or checklists be adopted and followed to include all procedures that management determines need to be performed on a monthly or year-end basis to ensure general ledger accounts are properly adjusted.

Status: Comment considered implemented as of April 30, 2024.