



CERTIFIED PUBLIC ACCOUNTANTS

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September 1, 2021

To the Board of Education  
Coal City Community Unit  
School District No. 1  
Coal City, Illinois

In planning and performing our audit of the financial statements of Coal City Community Unit School District No. 1, for the year ended June 30, 2021, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

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 these matters. This letter does not affect our report dated September 1, 2021, on financial statements of the District as of and for the year ended June 30, 2021.

This report is intended solely for the information and use of management and should not be used for any other purpose. The District should evaluate the cost/benefit of all recommendations to its specific needs.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District 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.

Sincerely,

*Mack & Associates, P.C.*

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Certified Public Accountants

**2021-01: Inadequate Segregation of Duties**

*Description:*

The business manager signs all checks, reviews ledger reports, and prepares bank reconciliations for the District.

*Implemental:*

The District provides monthly bank statements and reconciliation worksheets to the Board to mitigate this risk and ensure their accuracy.

**2021-02: Social Security Levy**

*Description:*

Property taxes levied for Social Security purposes were not sufficient to cover related expenditures in past years, resulting in a deficit fund balance at June 30, 2021.

*Recommendation:*

The District re-allocated its property tax levy between Social Security and IMRF to ensure receipts are sufficient to cover expenditures in the current year. Going forward, the District should further increase the Social Security Levy while decreasing the IMRF Levy to correct the deficit.

**2020-03: Expenditures in Excess of Appropriations**

*Description:*

Expenditures exceeded appropriations in the Transportation Fund by \$26,898.

*Recommendation:*

The District should carefully monitor each fund to ensure that expenditures do not exceed appropriations.