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ACCOUNTANTS

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To the Board of Trustees
Rock Island Township, Illinois
Rock Island, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rock Island Township, Illinois (the "Township") as of and for the year ended March 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Rock Island Township, Illinois' 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rock Island Township, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Rock Island Township, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 in Rock Island Township, Illinois' internal control to be a significant deficiency:

Inadequate Segregation of Duties

Rock Island Township, Illinois does not have effective controls to safeguard assets, and prevent or detect misstatements on a timely basis, as a result of a lack of segregation of duties. This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis. Due to the small number of people employed in administrative functions, Rock Island Township, Illinois may not be able to fully achieve an ideal segregation of duties. Currently, management and the Board's close oversight and review of accounting information are the best means of preventing and detecting errors and irregularities. As part of this oversight function, known control deficiencies should be re-evaluated periodically in order to determine if the internal control system can be changed to better segregate duties.

We have noted instances where we believe management can improve. This is detailed on the attached document.

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

Carpentier, Mitchell, Goddard & Company, LLC

Moline, Illinois
August 28, 2023

Management Suggestions

Journal entry review

We noted that journal entries are not being reviewed.

Recommendation

We recommend that all journal entries be reviewed and approved by the Township Supervisor. The approval should be noted by the reviewer's initials and date of review.

Board Approval

We noted that a check register is presented to the board of trustees at each meeting for their review and approval. Although approval is documented in the board minutes, the check register should be signed by the Board of Trustees, Township Supervisor, and Township Clerk noting their review and approval.

Recommendation

We recommend that procedures be implemented to make sure that all check registers are appropriately signed by the Board of Trustees, Township Supervisor, and Township Clerk noting their review and approval.

Payroll registers

We noted that payroll check stubs are maintained for each payroll run. However, a payroll register is not kept for each payroll run.

Recommendation

We recommend that the payroll register be kept for each payroll run. This will give the detail of the respective payroll incase the check stub is not available.