



Illinois Department of Transportation

Office of Quality Compliance & Review
2300 South Dirksen Parkway / Springfield, Illinois 62764

February 10, 2015

Doretha Johnson
Director of Finance & Administration
Lake County-Road District
600 W. Winchester Road
Libertyville, IL 60048

Dear Ms. Johnson:

Enclosed is a copy of the FINAL Audit Report No. 01-053, covering the receipt and disbursement of Motor Fuel Tax funds by your County for the period beginning January 1, 2005 and ending December 31, 2012.

This report should be presented to the Board of Trustees at the first regular meeting after the receipt of this letter and then filed as a permanent record in your office.

Thank you for your assistance in this matter. If you have any questions or require additional information, please contact me at DOT.OQCR.MFT.Audits@illinois.gov or (217)557-1762.

Sincerely,

A handwritten signature in blue ink that reads "Roseanne Nance".

Roseanne Nance
MFT Audit Services Unit Chief
Financial Review & Investigation Section

RN:pk

Enclosure

cc: IDOT

John Fortmann, Deputy Director of Highways, Regional Engineer
Christopher Holt, BLRS-District 1 Engineer
Local Agency
Paula Trigg, Director
Willard Helander, Lake County Clerk



Illinois Department of Transportation

Office of Quality Compliance & Review
2300 South Dirksen Parkway / Springfield, Illinois 62764

February 13, 2015

Ms. Doretha Johnson
Director of Finance & Administration
Lake County-Road Districts
600 W. Winchester Road
Libertyville, IL 60048

Subject: Motor Fuel Tax Audit for 1/1/2005-11/30/2012
Audit Report No.: 01-053

Dear Ms. Johnson:

We have completed an audit of the motor fuel tax records of Lake County-Road Districts (RD) for the audit period ended November 30, 2012.

The objective of our audit was to provide reasonable assurance the Lake County-RD used Motor Fuel Tax Funds in accordance with the Illinois Highway Code, 605 ILCS /5.

Auditors are required to exercise due professional care in performing audits. In doing so, the audit procedures were designed and the audit conducted to ensure that auditors were alert to the possibility of wrongdoing, errors and omissions, inefficiency, waste, ineffectiveness and conflict of interest. Auditors were also cognizant of conditions and activities where irregularities are most likely to occur.

The management of Lake County-RD is responsible for establishing and maintaining a system of internal accounting control. In fulfilling that responsibility, estimates and judgments made by management are required to assess the expected benefits and related costs of control procedures. Due to inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

The purpose of our audit was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Lake County-RD use of Motor Fuel Tax funds.

Our audit was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole and would not necessarily disclose all material weaknesses in the system; accordingly, we do not express an opinion on the system of internal accounting controls of Lake County-RD.

OPINION

Based on our audit, it is our opinion that Lake County-RD used its Motor Fuel Tax Funds in accordance with applicable requirements of the Illinois Highway Code.

If you have any questions, please contact me at (217)557-1762.



Roseanne Nance
MFT Audit Services Unit Chief
Financial Review & Investigation Section