

MINOOKA COMMUNITY HIGH SCHOOL DISTRICT NO. 111, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2026

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September 15, 2026

Members of the Board of Education
Minooka Community High School District No. 111
Minooka, Illinois

In planning and performing our audit of the financial statements of the Minooka Community High School District No. 111 (the District), Illinois, for the year ended June 30, 2026, we considered its internal control structure 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 structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Members of the Board of Education and senior management of the Minooka Community High School District No. 111, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. OUTSTANDING CHECK WRITE-OFF POLICY

Comment

During our current year-end audit procedures, we noted that the District does not have a formal policy for following up and processing old outstanding checks, which has resulted in several old outstanding checks being included in the bank reconciliations.

Recommendation

We recommend the District develop and implement an outstanding check policy that includes procedures to follow-up and subsequently how to process the outstanding checks. This policy should be in written form and should set specific instructions for these procedures including steps to be in compliance with State unclaimed property statutes. State unclaimed property statutes note that all checks that are greater than three years old are to be sent to the State of Illinois Treasurer along with the required forms.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

2. FUNDS OVER BUDGET

Comment

During our current June 30, 2026 audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Transportation	\$ 108,553
Capital Projects	144,216

Recommendation

We recommend the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.