



October 1, 2018

Ms. Marianne Fidishin
Mid-Valley Special Ed Coop
1304 Ronzheimer Ave
St Charles, IL, 60174
Marianne.fidishin@d303.org

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MID VALLEY SPECIAL EDUCATION
[Signature]

Dear Superintendent:

Each year the Illinois CPA Society, in cooperation with the Illinois State Board of Education (ISBE), conducts a review of selected school district and joint agreement annual financial statements. This review is conducted to help assure that quality, standardized financial reports are being issued. The annual selection is made on a random selection basis and your District's **2018** financial statements have been selected.

I am requesting your cooperation in completing this important review. Because ISBE does not receive complete copies of all the reports a District may prepare and issue, I am asking that you forward the following:

1. A complete copy of the audited basic or entity-wide financial statements and supplementary information (the "bound report"). This financial statement would have been prepared utilizing the Governmental Accounting Standards Board Statement No. 34 format.
2. If it is not incorporated into the "bound report," (and if a Single Audit was conducted) a copy of the Annual Federal Compliance Section (Single Audit section).
3. A copy of only the Independent Auditors' Report affixed to the District Annual Financial Report form 50-35 or 50-60 for Joint Agreements (AFR). Your District may have submitted this report electronically. We do not need the disk or the entire AFR; only the Independent Auditors' Report that your auditor signed.

If your auditors did not prepare a separate bound report, then please send a copy of your Annual Financial Report for Local School Systems or AFR (Form 50-35 or 50-60 for Joint Agreements). Please be sure to send the complete report including footnotes. **Please send the requested information to:**

Oralia Guajardo, School District Quality Control Review
Illinois CPA Society
550 W. Jackson, Suite 900
Chicago, Illinois 60661-5716
guajardoo@icpas.org

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The requested information needs to arrive at the above address or email address no later than Wednesday, November 14, 2018. ISBE considers this review project to be very important and your cooperation in sending financial statements, if completed, is appreciated. Without it, the Illinois CPA Society cannot adequately conduct its review.

Again, please send the separate "bound" report, if issued and the other requested items. If you have any questions please call Oralia Guajardo at 312-993-0407 Ext. 7608 or Tim Custis, School District Subcommittee Chair at 309-685-7621.

Sincerely,

A handwritten signature in black ink that reads "Tim Custis (og)". The signature is written in a cursive style with a large, sweeping initial "T".

Tim Custis
School District Subcommittee Chair
Illinois CPA Society

TC / og