



Oak Park Elementary School District 97

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**TO: Dr. Carol L. Kelley, Superintendent
Board of Education**

FROM: Alicia Evans, Assistant Superintendent for Finance & Operations

RE: Fiscal Year 2017 Audit

DATE: December 18, 2017

Please find attached the final fiscal year 2017 audit documents. Mr. Nick Cavaliere, from Baker Tilly Virchow Krause, LLP will attend the Tuesday evening Board meeting to briefly discuss the audit and review the financial information.

The audit was completed later than usual this year because Baker Tilly Virchow Krause, LLP was engaged to perform the audit for the first time. The auditors worked numerous hours to execute the audit to ensure the previous year's journal entries were accurately reflected in the general ledger. In addition, the financial statements reflect a restatement of the beginning balance. The Single Audit report has also been submitted to the Federal Audit Clearinghouse (FAC).

The three documents attached include:

- 1. Financial Statement as of June 30, 2017**
- 2. Report to the Board of Education**
- 3. Single audit as of June 30, 2017**

attachments (3)