

VILLAGE OF OAK PARK, ILLINOIS

MANAGEMENT LETTER

December 31, 2018

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

The Honorable Village President
Members of the Board of Trustees
Village of Oak Park, Illinois

In planning and performing our audit of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Village of Oak Park, Illinois (the Village) as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's 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 Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all the deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined below. However, material weaknesses may exist that have not been identified.

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

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

Sikich LLP

Naperville, Illinois
June 5, 2019

FIRM PROFILE



ORGANIZATION

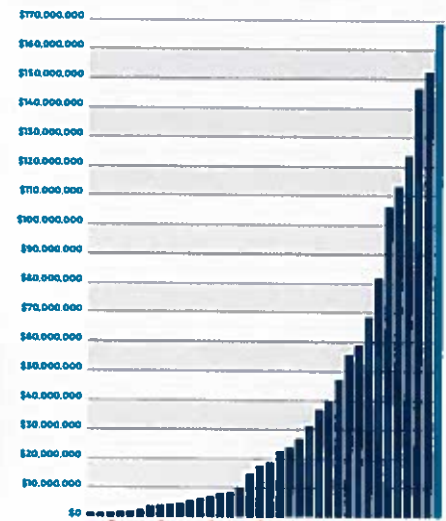
Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 750+ professionals throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 30 Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	ENERGY	MANUFACTURING & DISTRIBUTION
CONSTRUCTION & REAL ESTATE	GOVERNMENT	NOT-FOR-PROFIT

SIKICH TOTAL REVENUE



STATISTICS

2018 Revenue\$169M
 Total Partners~100
 Total Personnel750+
Personnel count as of January 1, 2019

2018 AWARDS

- Oracle® NetSuite 5 Star Award
- Milwaukee's Best and Brightest Companies to Work For®
- Boston's Best and Brightest Companies to Work For®
- Accounting Today Top 100 Firms - ranked #28 nationally
- Chicago's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 Value Added Reseller Stars (VARs) - ranked #8
- Best Places to Work in Illinois
- Microsoft Dynamics Inner Circle
- Best Places to Work in Indiana

SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Resources Consulting
- Investment Banking
- Marketing & Design
- Public Relations
- Retirement Plan Services
- Supply Chain
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

2017 AWARDS

- Bob Scott's Top 100 (VARs) - ranked #7
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Crain's List Chicago's Largest Privately Held Companies - ranked #234
- Accounting Today Top 100 VARs - ranked #6
- Best Places to Work in Indiana
- Boston's 101 Best and Brightest Companies to Work For®
- Vault Accounting Top Ranked
- Chicago's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- When Work Works Award
- Milwaukee Journal Sentinel Top Workplaces in Milwaukee
- National Best and Brightest Companies to Work For
- WorldatWork Work-Life Seal of Distinction
- Chicago Tribune's Top Workplaces
- Microsoft Dynamics Inner Circle and President's Club

2016 AWARDS

- Accounting Today Top Regional Leaders and Firms Great Lakes - ranked #4
- INSIDE Public Accounting Top 50 Largest Accounting Firms - ranked #31 nationally
- Milwaukee Business Journal Largest Management Consulting Firms - ranked #10
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Boston's 101 Best and Brightest Companies to Work For®
- Milwaukee Business Journal Largest Milwaukee-Area Accounting Firms - ranked #8
- WICPA Excellence Award - Public Service Award
- US Small and Mid-Sized Business (SMB) Champions Club Heartland Partner of the Year, Microsoft's US SMB Champions Club
- Inc. 5000 - ranked #4613
- Accounting Today Top 100 VARs - ranked #7
- Milwaukee Journal Sentinel Top Workplaces in Milwaukee
- Bob Scott's Top 100 VARs - ranked #7

FIRM PROFILE

CERTIFICATIONS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2017 Sikich LLP received its 10th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

MICROSOFT PARTNER

Sikich has earned a Microsoft ERP Gold competency, ranked among the top one percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

Gold

Microsoft Partner



2018/2019
INNER CIRCLE
for Microsoft Dynamics

- Microsoft Small Business Specialist
- MCP (Microsoft Certified Professional)
- MCSE (Microsoft Certified System Engineer)
- CCNA (Cisco Certified Network Associate)
- CCDA (Certified Cisco Design Associate)
- CCEA (Citrix Certified Enterprise Administrator)
- MRMS (Microsoft Retail Management Systems)
- CISA (Certified Information Systems Auditor)
- CNE (Certified Novell Engineer)
- MS CSM (Microsoft Customer Service Manager)
- MS CAE (Microsoft Certified Account Executive)
- MCDBA (Microsoft Certified Database Admin)
- Certified for Microsoft Dynamics (NAV)

SIKICH IS PROUD TO BE PART OF:

THE LEADING EDGE ALLIANCE

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms*. The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

*International Accounting Bulletin, 2011



PRIMEGLOBAL

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.



LOCATIONS

Akron, OH (330) 864-6661	Decatur, IL (217) 423-6000	Kansas City, MO (816) 673-7534	Rockford, IL (815) 282-6565
Boston, MA (508) 485-5588	Denver, CO (720) 200-0142	Milwaukee, WI (262) 754-9400	Springfield, IL (217) 793-3363
Chicago, IL (312) 648-6666	Ft. Wayne, IN (260) 485-0665	Minneapolis, MN (763) 445-2632	St. Louis, MO (314) 275-7277
Columbus, OH (614) 633-5270	Indianapolis, IN (317) 842-4466	Naperville, IL (630) 566-8400	