

CITY OF BLOOMINGTON, ILLINOIS

**COMMUNICATION OF SIGNIFICANT
DEFICIENCIES IN INTERNAL CONTROL**

For the Year Ended
April 30, 2015



October 30, 2015

To the Honorable Mayor and
Members of the City Council
And Management
City of Bloomington
109 E. Olive Street
Bloomington, Illinois 61701

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bloomington, Illinois (City) as of and for the year ended April 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the City's internal control to be significant deficiency:

[REDACTED]

[REDACTED]

[REDACTED]

The City's written response have not been subjected to the audit procedures in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of Mayor, the City Council, management of the City, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Sikich LLP
Springfield, Illinois