

October 13, 2020

Limestone Township Fire Protection District
4948 West Route 17
Kankakee, Illinois 60901

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Limestone Township Fire Protection District as of and for the year ended May 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Limestone Township Fire Protection District'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 Limestone Township Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of Limestone Township Fire Protection District'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 a 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 deficiencies in internal control to be significant deficiencies:

Misclassification of expenses:

Retirement and insurance expenses of \$18,933 were included in salaries rather than the appropriate expenditure line.

This communication is intended solely for the information and use of management, the board of trustees, and others within Limestone Township Fire Protection District, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

SKDO, P.C.