



October 13, 2020

The Honorable Village President
Members of the Board of Trustees
Village of North Aurora, Illinois

In planning and performing our audit of the financial statements of the Village of North Aurora (Village), Illinois, as of and for the year ended May 31, 2020, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit no comments or suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

A Management letter was not issued for the year ended May 31, 2020, and this information is intended solely for use by the Board of Trustees, management, and others within the Village.

We commend the finance department for the well-prepared audit package, and we appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach & Amen, LLP

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