



# Illinois Department of Transportation

Office of Finance and Administration / Bureau of Investigations and Compliance  
2300 South Dirksen Parkway / Springfield, Illinois 62764

February 6, 2025

Ms. Cheryl Aldis  
Town Clerk  
Town of Cortland  
59 South Somonauk Road  
Cortland, IL 60112

SUBJECT: Motor Fuel Tax Audit for Town of Cortland Fiscal Year: 2022  
Audit Report Number: 25-30-008

Dear Ms. Cheryl Aldis:

The Motor Fuel Tax Audit Services Unit of the Bureau of Investigations and Compliance has completed an audit of the Town of Cortland Motor Fuel Tax funds (MFT) for the fiscal year 2022 ending April 30, 2022.

The objective of the audit was to provide reasonable assurance that the Local Public Agency (LPA) properly administered its MFT funds in compliance with the Illinois Highway Code (605 ILCS 5/), the Bureau of Local Roads and Streets (BLRS) manual and in accordance with the policies, procedures and administrative requirements set forth by the Illinois Department of Transportation (IDOT).

It is the LPA's responsibility to establish and maintain effective internal controls that provide reasonable assurance of compliance with appropriate requirements and take corrective action when instances of noncompliance are identified, including corrective action on audit findings.

In fulfilling these responsibilities, estimates and judgements made by the LPA are required to assess the expected benefits and related costs of control procedures. Due to inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

The auditors are required to exercise due professional care in performing audits. In doing so, the audit procedures were designed, and the audit conducted to ensure auditors were alert to the possibility of wrongdoing, errors and omissions, inefficiency, waste, ineffectiveness and conflict of interest. The auditors were also cognizant of conditions and activities where irregularities are most likely to occur.

It is the auditor's responsibility to express an opinion on the LPA's compliance based on the examination. Standardized audit procedures were conducted to the extent necessary for expressing an opinion on the LPA's administration and use of

MFT funds. These procedures included examining, on a test basis, evidence about the LPA's compliance with those requirements. The examination provides a reasonable basis for the auditor's opinion and does not provide a legal determination on the LPA's compliance with specified requirements.

The audit was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole and would not necessarily disclose all material weaknesses in the system. Accordingly, an opinion on the system of internal accounting controls for the town of Cortland was not expressed.

### **Opinion**

Based on the audit, it is BIC's opinion that the LPA has complied with applicable laws, regulations and administrative requirements and fairly presented the financial claims regarding their Motor Fuel Tax funds.

This report is intended solely for the use of management of the town of Cortland and the State of Illinois, Department of Transportation, and it should not be used for any other purpose.

If you have any questions, please contact Jennifer Grafelman by email at [Jennifer.Grafelman@illinois.gov](mailto:Jennifer.Grafelman@illinois.gov) or by phone at (217) 785-7758.

**Megan  
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Megan Moldenhauer, CPA  
Section Chief  
Financial Review and Investigations  
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cc: Greg S. Lupton, Acting Bureau Chief of Local Roads and Streets  
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