



Rod R. Blagojevich, Governor  
Eric E. Whitaker, M.D., M.P.H., Director

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April 26, 2007

Honorable William G. Holland  
Auditor General  
Iles Park Place  
740 E. Ash Street  
Springfield, Illinois 62703-3154

Dear Mr. Holland:

An evaluation of internal fiscal and administrative controls of the Department of Public Health in effect during the reporting period ending April 30, 2007, was performed in accordance with guidelines established by the Comptroller in consultation with the Director of Central Management Services. To conduct this review, the Department designated eight internal control coordinators, representing the nine major offices within the Department including the Director's Office. Using an organizational approach, questionnaires were distributed to the internal control coordinators with instructions to disseminate the questionnaires to appropriate personnel at each level of the organization to ensure adequate coverage for all control areas.

The questionnaires were completed by the designated employees, with explanations provided for "no" responses, and submitted to the internal control coordinators for review. Following this review, the internal control coordinators for each Office forwarded the questionnaires to the Deputy Director, or his/her designee, as appropriate, for further review. This individual made a determination of internal control deficiencies considered to be material weaknesses and communicated the results to the internal control coordinator for his/her office. The internal control coordinator then prepared a plan of corrective action for each weakness deemed material. Finally, each Deputy Director prepared a letter of certification addressed to me, attesting to the adequacy of internal controls within his/her respective office.

The objectives of the system of internal fiscal and administrative controls of the Department of Public Health are to provide reasonable, but not absolute, assurance that:

1. resources are utilized efficiently, effectively, and in compliance with applicable law;
2. obligations and costs are in compliance with applicable law;
3. funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation;

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4. revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and
5. funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and no unauthorized funds exist.

The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits expected to be derived therefrom, and the benefits consist of reductions in the risks of failing to achieve the stated objectives. Estimates and judgments are required to assess the expected benefits and related costs of control procedures. Furthermore, errors or irregularities may occur and not be detected because of inherent limitations in any system of internal accounting and administrative control, including those limitations resulting from resource constraints, legislative restrictions, and other factors.

Finally, projection of any evaluation of the system to future periods is subject to the risk that procedures may be inadequate because the conditions may change or the degree of compliance with the procedures may deteriorate. Nonetheless, I have taken the necessary measures to ensure the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner.

The systems of internal and fiscal control and administrative controls of the Department of Public Health comply with the requirements of the Act.

Sincerely,



Eric E. Whitaker, M.D., M.P.H.  
Director