



**Illinois Historic
Preservation Agency**

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April 24, 2007

Honorable William G. Holland
Auditor General
State of Illinois
Springfield, Illinois 62703-3154

Dear Auditor General Holland:

An evaluation of the internal fiscal and administrative controls of the Illinois Historic Preservation Agency in effect during the reporting period ending April 30, 2006 was performed in accordance with guidelines established by the Comptroller in consultation with the Director of Central Management Services.

The objectives of the system of the internal fiscal and administrative controls of the Illinois Historic Preservation Agency are to provide reasonable assurances that:

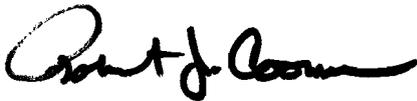
1. resources are utilized efficiently , effectively, and in compliance with applicable law;
2. obligations and costs are in compliance with applicable law;
3. funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation;
4. revenues, expenditures, 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 that no unauthorized funds exist.

Sometimes, errors or irregularities may occur and not be detected because of inherent limitations in any system or 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 of changes in conditions or that the degree of compliance with the procedures may deteriorate. Nonetheless, I have taken the necessary measures to assure that the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner.

In view of the changing dynamics of policy variables and budgetary constraints, the system of internal fiscal and administrative controls of the Illinois Historic Preservation Agency therefore may not fully comply with the requirements of this Act. Attachment A to this letter is a summary of observations and material weaknesses. Attachment B, where appropriate, is the corrective action plan presented for each weakness.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert J. Coomer". The signature is fluid and cursive, with a large initial "R" and "C".

Robert J. Coomer
Director