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April 4, 2007

Honorable William G. Holland  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash  
Springfield, IL 62703-3154

Dear Mr. Holland:

In compliance with the State of Illinois Fiscal Control and Internal Auditing Act, an evaluation of the internal fiscal and administrative controls of the Association of Alumni, Former Students, and Friends of Southern Illinois University (SIU Alumni Association) in effect during fiscal year 2007, 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 SIU Alumni Association are to provide reasonable 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;
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 resources; and
5. funds are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

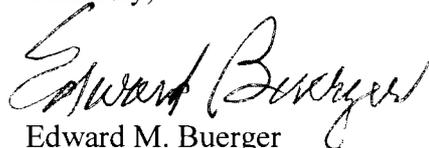
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The concept of reasonable assurance recognizes that the cost of inherent control should not exceed the benefits expected to be derived therefrom, and that the benefits consist of reductions in the risks of failing to achieve the stated objectives. 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 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.

As a result I can assure you, to the best of my knowledge, that the systems of internal fiscal and administrative controls of the SIU Alumni Association comply with the requirements of this Act.

Sincerely,



Edward M. Buerger  
Executive Director

C: Rickey N. McCurry, Vice Chancellor for Institutional Advancement, SIUC  
Ron Cremeens, Executive Director of Audits, SIUC  
Randy Ragan, Treasurer, SIU Alumni Association  
Tim Marlo, Director of Business & Financial Services/Controller,  
SIU Alumni Association