



CITY OF ROCK ISLAND, ILLINOIS



Bohnsack & Frommelt LLP
Certified Public Accountants

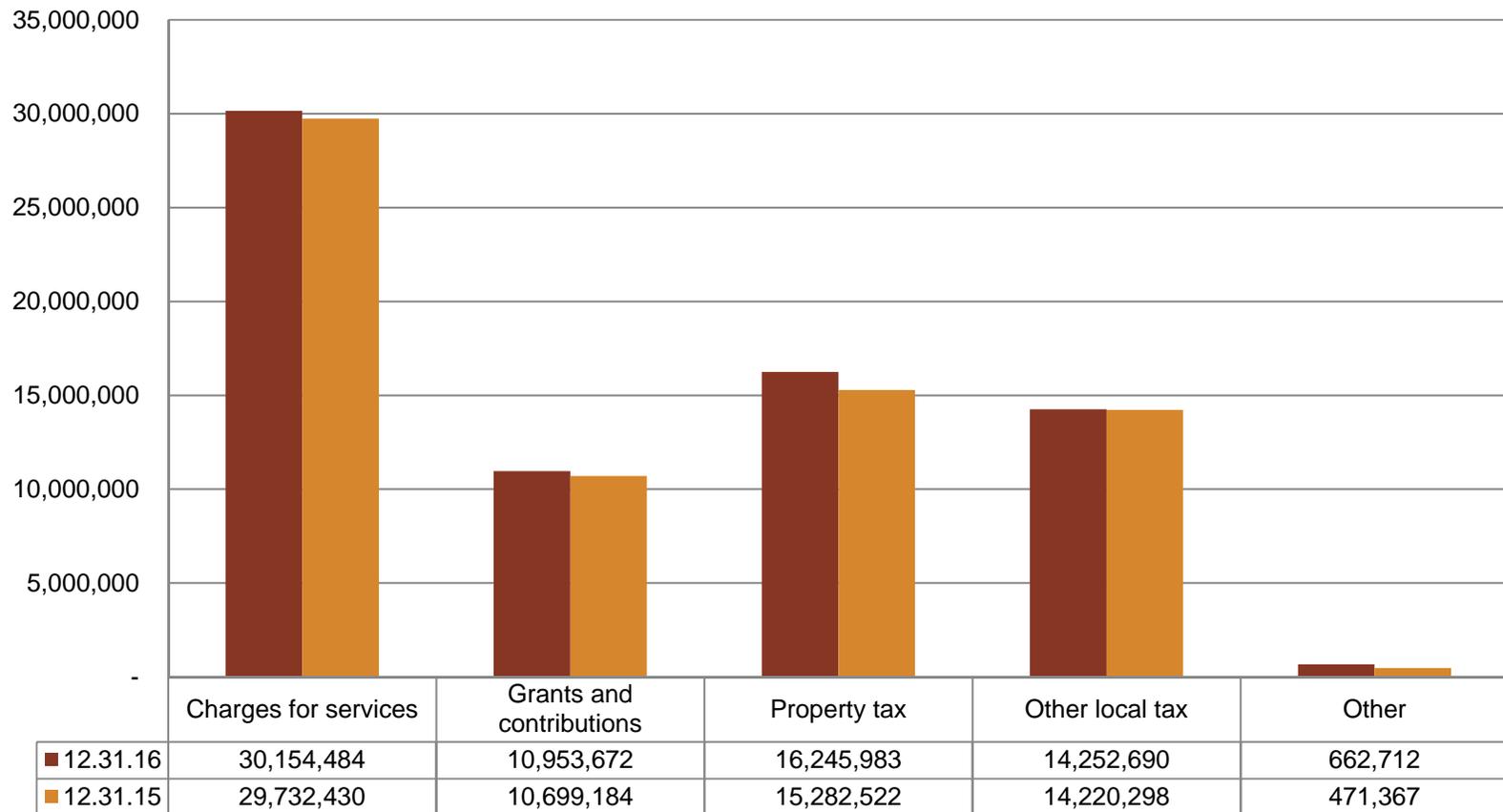
Agenda

- Required Communications
- Total Revenues
- Total Expenses
- General Fund
- Government Auditing Standards and Single Audit Results

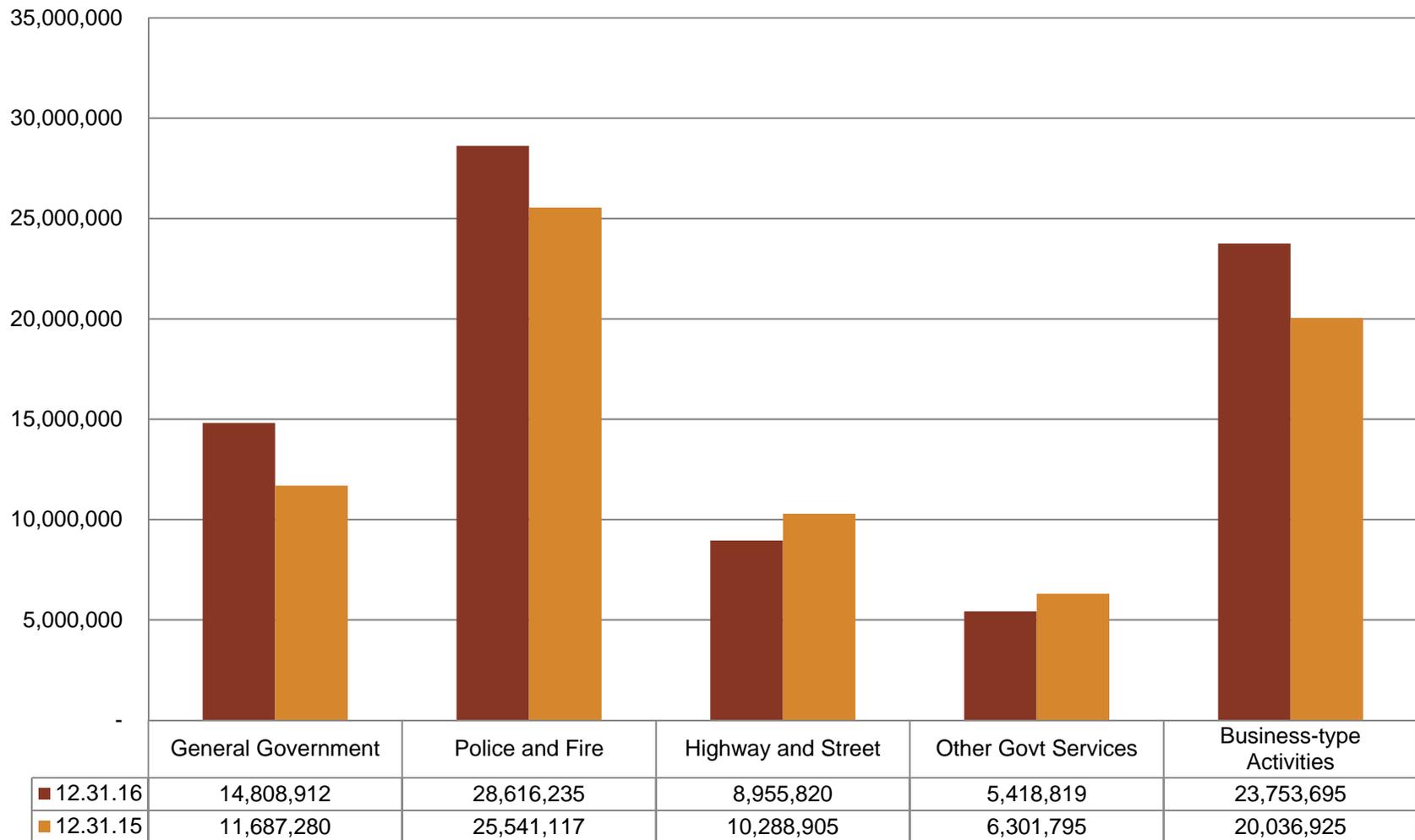
Required Communications

- Audits Completed and Related Results
 - Financial Statement Audit
 - Government Auditing Standards Audit
 - Federal Single Audit
- Significant Estimates
- Uncorrected and Corrected Misstatements

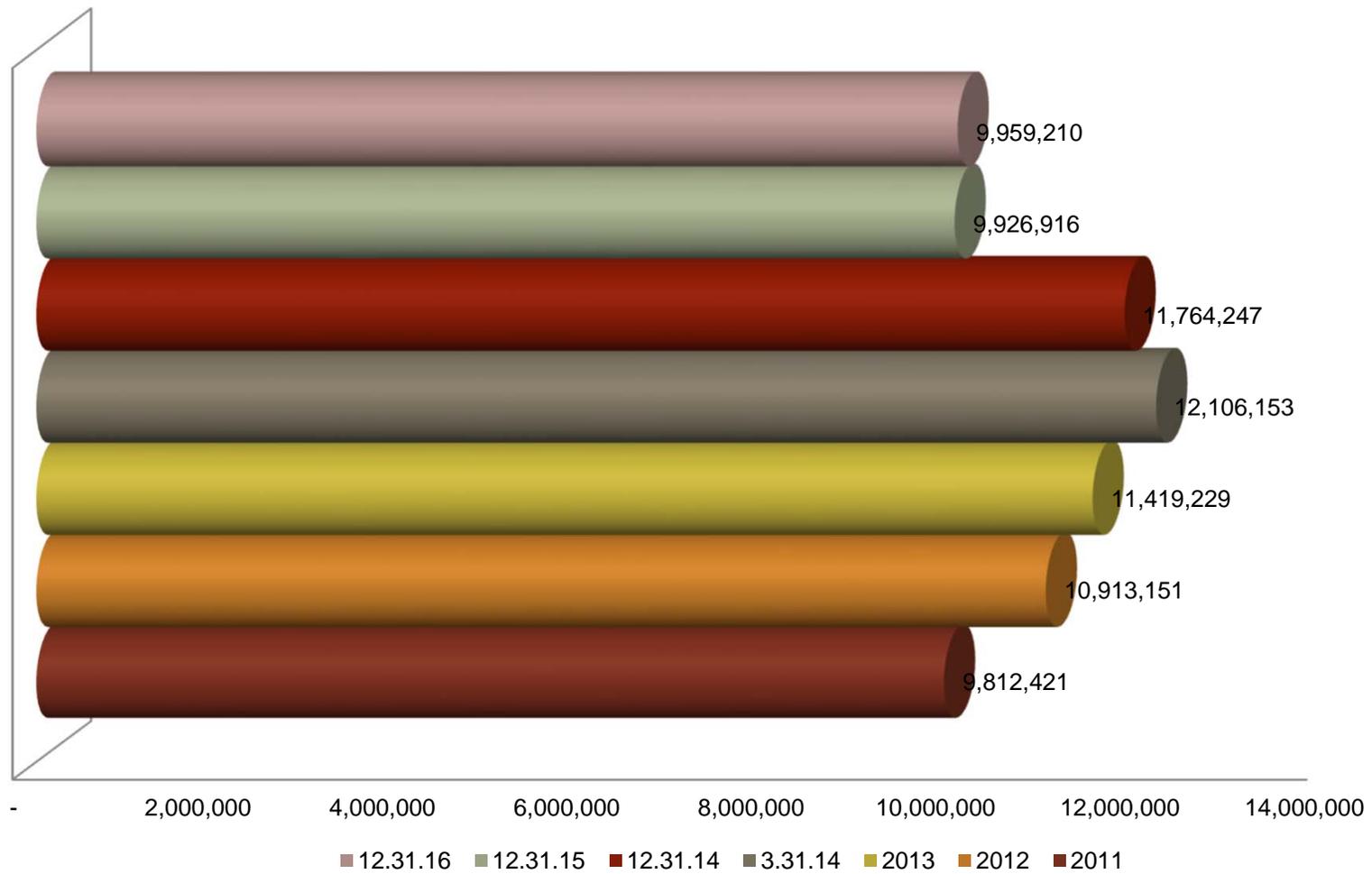
Rock Island, Illinois Revenues



Rock Island, Illinois Expenses



General Fund



Single Audit Results

- Government Auditing Standards
 - Internal Controls (Page 189)
 - Segregation of duties
 - Parks & Recreation cash receipts and cash disbursements-Corrected
 - Payroll-Corrected
 - Cash disbursements
 - Public Library cash receipts
 - Year-end accrual adjustments
 - Compliance
 - Unmodified opinion

Single Audit Results

- Office of Management & Budget Single Audit
 - Major Programs
 - Unmodified Opinion
 - Community Development Block Grants / Entitlement Grants (CDBG)
 - Internal Controls over Major Programs
 - Significant deficiency over CDBG monitoring controls, suspension and debarment, and environmental review requirements
 - Compliance over Major Programs
 - No matters were reported
- Control Deficiency Letter