



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

January 31 , 2013

Mohan Rao, Acting Agent
Sauk Village Village
21801 Torrence Ave
Sauk Village, Illinois 60411
Unit Code: 016/510/32

RE: OFFICIAL NOTICE OF CHANGES TO ILLINOIS LAW AFFECTING LOCAL GOVERNMENT ENTITIES

Dear Acting Agent Rao:

As you may be aware, the Illinois legislature recently passed various amendments to Illinois law that affect local government entities operating under the jurisdiction of the Illinois Office of the Comptroller. The changes allow the Local Government Division of the IOC to collect fines for delinquent Annual Financial Reports (AFRs) and/or Audits.

In particular, the legislature adopted multiple changes to the Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004). These changes allow the Comptroller to charge fines for delinquent AFRs or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

The Local Government Division will allow a GRACE PERIOD for local government entities to submit any delinquent AFRs or Audits electronically prior to being assessed a late fine. All delinquent AFRs and/or Audits received on or after MAY 1, 2013 will be subject to the above referenced penalties.

Additionally, the Illinois Municipal Code (65 ILCS 5/8-8-3 (f)), the Governmental Account Audit Act (50 ILCS 310/3), and the Illinois Counties Code (55 ILCS 5/6-31003) now requires that Annual Financial Reports and/or Audits be submitted electronically to the Local Government Division. The IOC will no longer accept paper versions of AFRs and Audits.

If you have any questions regarding your local government's compliance status, please call the Local Government Division Hotline at (877) 304-3899 to discuss options that may be available to you. Thank you for your cooperation.

Sincerely,

Dan Mumpher
Director
Local Government Division

Office of the State Comptroller
James R. Thompson Center
100 West Randolph Street, Suite 15-500
Chicago, Illinois 60601-3252
Tel: 877/304-3899 Fax: 312/814-3117
e-mail: locgov@mail.ioc.state.il.us





STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

February 20 , 2013

Mohan Rao, Acting Agent
Sauk Village Village
 21801 Torrence Ave
 Sauk Village, Illinois 60411
Unit Code: 016/510/32

RE: AMNESTY GRACE PERIOD ENDS TUESDAY, APRIL 30, 2013

Dear Acting Agent Rao:

Our records show that the following required Annual Financial Reports (AFRs) / Audits from Sauk Village Village have not been received by our office:

Annual Audit	Fiscal Year:	2010	Fiscal Year End:	10/31/2010
Annual Audit	Fiscal Year:	2011	Fiscal Year End:	10/31/2011
Annual Report	Fiscal Year:	2011	Fiscal Year End:	10/31/2011

The Local Government Division requires these AFRs or Audits to be submitted electronically prior to MAY 1, 2013 to avoid any incurred late fines.

As you may be aware, the Illinois legislature recently amended the Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004). These changes require that AFRs or Audits be submitted electronically to the Local Government Division. The IOC will no longer accept paper versions of AFRs and Audits. In addition, the changes allow the Comptroller to charge fines for delinquent AFRs or Audits as stated

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

If you feel you may have already submitted the AFRs and Audits listed or if you have any questions regarding the compliancy for your local government, please call the Local Government Division Hotline at (877) 304-3899.

Sincerely,

Dan Mumpher
 Director
 Local Government Division





STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

April 09 , 2013

Unit Code: 016/510/32

David Hanks, Mayor

Sauk Village Village

21801 Torrence Ave.

Sauk Village, Illinois 60411

RE: AMNESTY GRACE PERIOD ENDS TUESDAY, APRIL 30, 2013

Dear Mayor Hanks:

Our records show that the following Annual Financial Reports (AFRs), Audits, and/or Component Units from Sauk Village Village have not been received by our office:

Annual Audit	Fiscal Year:	2010	Fiscal Year End:	10/31/2010
Annual Audit	Fiscal Year:	2011	Fiscal Year End:	10/31/2011
Annual Report	Fiscal Year:	2011	Fiscal Year End:	10/31/2011

The Local Government Division requires that all AFRs and/or Audits be submitted electronically prior to MAY 1, 2013 to avoid any incurred late fines.

As you may be aware, the Illinois legislature recently amended the Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004). These changes require that AFRs and/or Audits be submitted electronically to the Local Government Division. The IOC will no longer accept paper versions of AFRs and Audits. In addition, the changes allow the Comptroller to charge fines for delinquent AFRs and/or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

If you feel you may have already submitted the AFRs, Audits, and/or Component Units listed or if you have any questions regarding the compliancy for your local government, please call the Local Government Division Hotline at (877) 304-3899.

Sincerely,

Dan Mumpher
 Director
 Local Government Division





STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

May 15, 2013

Unit Code: 016/510/32

David Hanks, Mayor

Sauk Village Village

21801 Torrence Ave.

Sauk Village, Illinois 60411

FIRST DELINQUENCY INVOICE

Dear Mayor Hanks:

The Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004) allow the Comptroller to charge fines for delinquent Annual Financial Reports (AFRs) and/or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

Our records indicate that the following AFRs and/or Audits from Sauk Village Village are delinquent or were received late by our office and are subject to the following late fines as of the date of this letter:

	FY	FYEnd	Due Date	Receipt Date	Days Late	Fines
Annual Audit	2010	10/31/2010	6/28/2011	Not Received	15	\$75.00
Annual Audit	2011	10/31/2011	4/28/2012	Not Received	15	\$75.00
Annual Report	2011	10/31/2011	4/28/2012	Not Received	15	\$75.00
Annual Audit	2012	10/31/2012	4/29/2013	Not Received	15	\$75.00
Annual Report	2012	10/31/2012	4/29/2013	Not Received	15	\$75.00
Total Fines Due:						\$375.00

To avoid incurring further late filing fines, submit any delinquent AFRs and/or Annual Audits to the Local Government Division. The Local Government Division may forward all late filing fines and penalties to the Budget and Fiscal Department for collection on or after 7/15/2013.

MAKE ALL CHECKS/MONEY ORDERS PAYABLE TO: State of Illinois - Office of the Comptroller.

Please include your Unit Code# on any payment and mail in payments as instructed below along with a copy of this invoice. If you have any questions regarding the compliance of your local government, please contact June Canello at (312) 814-4780 or at canelJM@mail.ioc.state.il.us.

TO AVOID COLLECTION, MAIL ALL PAYMENTS FOR THE LATE FINES ITEMIZED ABOVE TO:

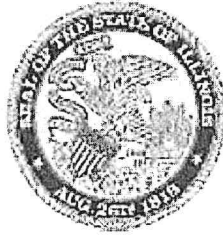
Office of the State Comptroller, Budget and Fiscal Department
 325 W. Adams, Room 328
 Springfield, IL 62704

Sincerely,

Dan Mumpher
 Director
 Local Government Division

Office of the State Comptroller
 James R. Thompson Center
 100 West Randolph Street, Suite 15-500
 Chicago, Illinois 60601-3252
 Tel: 877/304-3899 Fax: 312/814-3117
 e-mail: locgov@mail.ioc.state.il.us





COPY

August 31, 2013

Unit Code: 016/510/32
David Hanks, Mayor
Sauk Village Village
21801 Torrence Ave.
Sauk Village, Illinois 60411

DELINQUENCY INVOICE

Dear Mayor Hanks:

The Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c), and the Illinois Counties Code (55 ILCS 5/6-31004) allow the Comptroller to charge fines for delinquent Annual Financial Reports (AFRs) and/or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

Our records indicate that the following AFRs and/or Audits from Sauk Village Village are delinquent or were received late by our office and are subject to the following late fines AS OF THE DATE OF THIS INVOICE:

	FY	FYEnd	Due Date	Receipt Date	Days Late	Fines
Annual Audit	2010	10/31/2010	06/28/2011	Not Received	123	\$2,010.00
Annual Audit	2011	10/31/2011	04/28/2012	Not Received	123	\$2,010.00
Annual Report	2011	10/31/2011	04/28/2012	Not Received	123	\$2,010.00
Annual Audit	2012	10/31/2012	04/29/2013	Not Received	123	\$2,010.00
Annual Report	2012	10/31/2012	04/29/2013	Not Received	123	\$2,010.00

Total Abatement: \$0.00
 Total Adjustments: \$0.00
 Total Fines Paid: \$0.00

Total Statement Balance Due: \$10,050.00

*****ACCEPTABLE PAYMENTS MUST BE ACCOMPANIED BY A COPY OF THIS INVOICE*****

To avoid incurring further late filing fines, submit any delinquent AFRs and/or Annual Audits to the Local Government Division. The Local Government Division may forward all late filing fines and penalties to the Budget and Fiscal Department for collection.

MAKE ALL CHECKS/MONEY ORDERS PAYABLE TO: State of Illinois - Office of the Comptroller.

Please include your Unit Code# on any payment and mail payments as instructed below along with a copy of this invoice. If you have any questions regarding the compliance of your local government, please contact June Canello at (312) 814-4780 or at canelJM@mail.ioc.state.il.us.

TO AVOID COLLECTION, MAIL ALL PAYMENTS FOR THE LATE FINES ITEMIZED ABOVE TO:

Office of the State Comptroller, Budget and Fiscal Department, 325 W. Adams, Room 328 Springfield, IL 62704

Sincerely,

Dan Mumpher
Director
Local Government Division



Waters, James R.

From: Mohan Rao <mrao@saukvillage.org>
Sent: Wednesday, August 22, 2012 3:08 PM
To: Waters, James R.
Cc: Mumpher, Daniel R.; Meunier, Kathleen E.; Canello, June M.
Subject: RE: Sauk Village AFR, Annual Audits and TIF reports

Mr. Waters,

I'm sorry, I was out of US for almost about 20 days and now I'm back. Hopefully the Audit should be completed before 08/31/2012 (the Auditors are working on this completion) and will be ready to complete AFR thru Comptroller connect. Moving forward the 2010-11 Audits will be completed with in 11/30/2012.

Thank you and sincerely,

Mohan rao
Finance Director/RMC
Village of Sauk Village
21801 Torrence Avenue
Sauk Village, Il 60411
708-753-5120
mrao@saukvillage.org

From: Waters, James R. [mailto:WaterJR@mail.ioc.state.il.us]
Sent: Monday, July 30, 2012 9:56 AM
To: mrao@saukvillage.org
Cc: Mumpher, Daniel R.; Meunier, Kathleen E.; Canello, June M.
Subject: FW: Sauk Village AFR, Annual Audits and TIF reports

Mohan – I noted that in your 6/28/12 email to Dan Mumpher you committed to submitting your FY2010 Audit and AFR by 7/20/12. You also indicated that you would submit 1 or more years of TIF reports at the same time. To date we have not received any of these. Please advise us of the current status and expected submittal dates.

James R. Waters
Compliance Manager
Office of the Comptroller-Judy Baar Topinka
Local Government Division
100 W. Randolph St., Suite 15-500
Chicago, IL 60601
Phone: (312) 814-5465
Email: waterjr@mail.ioc.state.il.us
www.illinoiscomptroller.com

From: Mumpher, Daniel R.
Sent: Thursday, June 28, 2012 3:31 PM
To: Canello, June M.; Waters, James R.; Gomez, Nancy R.
Subject: FW: Sauk Village AFR, Annual Audits and TIF reports

I did put copy in the data base

Daniel R. Mumpher