

MANAGEMENT LETTER

To the Management of
City of Evanston ("City")

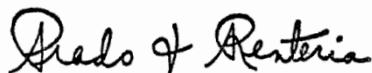
In planning and performing our audit of the federal awards (Single Audit) of the City of Evanston ("City"), as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over compliance (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each of the major programs but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain matters involving other operational matters that are presented for your consideration.

Other Matters - Procurement Documentation

During our testing, we noted one transaction totaling \$162,509 for which the supporting documentation did not clearly demonstrate compliance with the City's prescribed solicitation process. While the City performed market research, evaluated multiple products and manufacturers, obtained vendor quotations, and secured the required approvals, demonstrating compliance with policies required contemporaneous explanations from the procurement department, finance department, and chief financial officer, because the procurement file did not stand on its own.

We recommend that the City strengthen its procurement documentation procedures so that procurement files clearly support the procurement method used, the related determinations, and the required approvals in accordance with the Purchasing Manual. Documentation should be sufficiently clear and complete to stand on its own without additional explanation.



Chicago, Illinois
September 22, 2026