

**LEGISLATIVE AUDIT COMMISSION**

**February 24, 2026**

**Meeting Room Access  
(LAC Members, Auditors, Invited Agency Officials and Media Personnel)**

**Live Streaming for Public and Media Viewing for the Meeting at:**

**[https://ilga.gov/commission/lac/lac\\_home.html](https://ilga.gov/commission/lac/lac_home.html)**

**Time: 9:00 am**

**Location: 114, Capitol Building (subject to change)  
Springfield, Illinois**

**AGENDA**

- I. Review of Audits
  - a. Lake County ROE #34 FY21 Audit Delay
  - b. Dept. of Commerce and Economic Opportunity # 4597  
FY23-24 Compliance Audit
  - c. Dept. of Children and Family Services # 4598  
FY21-22 Compliance Audit
  - d. Dept. of Children and Family Services #4599  
FY23-24 Compliance Audit
  - e. Dept. of Financial and Professional Regulation #4600  
FY23-24 Compliance Audit
- II. Consent Calendar
- III. LAC Financial Statements: October 2025 – January 2026
- IV. Minutes from LAC meeting on October 28, 2025
- V. Emergency Purchases: FY25 Q4 and FY26 Q1

VI. Acknowledgement Reports

- a. Auditor Generals' Quarterly Report: FY26-Q2
- b. Information Submitted by the Retirement Plan for Chicago Transit Authority Employees 2025 Annual Review.
- c. Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust 2025 Annual Review.
- d. State Actuary's Report of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems.