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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

January 14, 2026

Ms. Jaimee Ray, Executive Director
Legislative Audit Commission
622 Stratton Office Building
Springfield, IL 62706

Dear Ms.Ray:

I wanted to bring to your attention a matter regarding Regional Office of Education #34 serving Lake County. The ROE has failed to timely provide our Special Assistant Auditors with financial statements and supporting records for audit by the August 31, 2021 deadline which is outlined in our administrative rules.

On November 17, 2025, Jeanne Michaud, ROE Audit Manager, sent a letter to Regional Superintendent Michael Karner informing him of the delay in receipt of the required documents and establishing a new deadline of December 31, 2025, to provide the necessary information (See attached). The FY21 audit has experienced significant delays and has been unable to progress in a timely manner. As of today, our Special Assistant Auditors still have not received the required documents.

In addition, as noted in our November 17, 2025 letter to the Regional Superintendent, this follow-up letter is being copied to all interested parties to inform them of the audit delay and its causes.

Yours truly,

A handwritten signature in blue ink that reads "Frank J. Mautino".

Frank J. Mautino
Auditor General

Enclosure

cc: Sandy Hart, Chair, Lake County Board
Dr. Michael Karner, Regional Superintendent ROE/ISC
Jennifer Saba, Chief Education Officer - Operations, Illinois State Board of Education
Dr. Deshonda Daniels-Wright, Director ROE/ISC, Illinois State Board of Education
Tassi Maton, Chief Internal Audit Officer, Illinois State Board of Education
Kristopher Pickford, Director- Federal State Monitoring, Illinois State Board of Education
Honorable Mary Edly-Allen, Illinois State Senate
Honorable Darby A. Hills, Illinois State Senate
Honorable Adriane Johnson, Illinois State Senate
Honorable Julie Morrison, Illinois State Senate
Honorable Craig Wilcox, Illinois State Senate
Honorable Daniel Didech, Illinois House of Representatives
Honorable Laura Faver Dias, Illinois House of Representatives
Honorable Joyce Mason, Illinois House of Representatives
Honorable Martin McLaughlin, Illinois House of Representatives
Honorable Nabeela Syed, Illinois House of Representatives
Honorable Tom Weber, Illinois House of Representatives