

SPRINGFIELD OFFICE:  
400 WEST MONROE  
SUITE 306 • 62704  
PHONE: 217/782-6046 • FAX: 217/785-8222  
TTY: 888/261-2887  
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:  
MICHAEL A. BILANDIC BLDG. • SUITE S-900  
160 NORTH LASALLE • 60601-3103  
PHONE: 312/814-4000  
FAX: 312/814-4006  
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

November 17, 2025

Honorable Michael Karner  
Superintendent, Regional Office of Education #34  
300 Center Drive, Suite 100  
Vernon Hills, IL 60061

Dear Superintendent Karner:

Your FY21 audit is significantly late. Our Special Assistant Auditors have informed us they have not yet received your financial statements in an auditable form. Your most recent correspondence on October 23<sup>rd</sup> indicates you anticipate the FY21 compilation and audit to be completed no later than the first quarter of calendar year 2026.

The following timeline notes the issues delaying your FY21 audit:

- Your FY20 audit was released by our Office in June 2024.
- Fieldwork has been scheduled with your ROE multiple times and delayed by your office for various reasons since November 2024 without notice to our Special Assistant Auditors performing the audit.
- Fieldwork commenced during March of 2025 but ultimately stalled in April because not all open items requested were provided to our auditors for the audit to continue.
- During May 2025, our Special Assistant Auditors informed us your Office was exploring other firms to take over the compilation of your FY21 financial statements.
- By August 2025, your Office indicated it had contracted with a new accounting firm to prepare your FY21 GAAP basis compilation report for audit. This compilation engagement would not begin until the end of November 2025.
- Your Office continues to present financial statements on the GAAP basis of accounting a more complicated and time consuming method of preparation. **Per 105 ILCS 5/2-3.17a a regional office of education or educational service center may utilize a cash basis, modified cash basis, or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for the audit.**

Please make available for your FY21 audit all required accounting records and financial statements to our Special Assistant Auditors by December 31, 2025. Additionally, please provide in writing a timeline of when your FY22-FY25 accounting records and financial information will be available for audit.

If the December 31, 2025, deadline is not met, the Auditor General will send a follow-up letter to you informing you of the actions we intend to take. The follow-up letter will be copied to all interested parties to inform them of the audit delay and its causes.

Yours truly,

A handwritten signature in blue ink, appearing to read "Jeanne Michaud". The signature is fluid and cursive, with a large initial "J" and "M".

Jeanne Michaud, CPA  
ROE Audit Manager