

GOLDEN APPLE SCHOLARS OF ILLINOIS PROGRAM

AGREED-UPON PROCEDURES

For the Year Ended June 30, 2025

Performed as Special Assistant Accountants for the
Auditor General, State of Illinois

GOLDEN APPLE SCHOLARS OF ILLINOIS PROGRAM

AGREED-UPON PROCEDURES
Year Ending June 30, 2025

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AGREED-UPON PROCEDURES Year Ending June 30, 2025

Summary

The Illinois Student Assistance Commission administers the Golden Apple Scholars of Illinois Program which is managed by the Golden Apple Foundation for Excellence in Teaching (Foundation). The agreed-upon procedures report and accompanying schedule of revenues and expenditures is included herein related to this program.

Summary of Findings

No findings were noted.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Frank J. Mautino
Auditor General
State of Illinois, and

Mr. Darryl Arrington, Audit Committee Chair and
Mr. Eric Zarnikow, Executive Director
Illinois Student Assistance Commission, and

Mr. Stacey Bolton, Chair of the Board of Directors and
Ms. Alicia Winckler, Chief Executive Officer
Golden Apple Foundation

As Special Assistant Accountants for the Auditor General, we have performed each of the procedures enumerated below, which were agreed to by the management of the Illinois Student Assistance Commission (Commission), management of the Golden Apple Scholars of Illinois Program (Program), and the Office of the Auditor General, on the Program's compliance with the Higher Education Student Assistance Act (110 ILCS 947/52) during the year ended June 30, 2025. The Commission and the Program's management are responsible for its compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed, and our findings are as follows:

1. We confirmed that the Foundation is registered with the Illinois Office of the Attorney General.
2. We obtained evidence that the Commission and the Foundation Boards met during the period July 1, 2024 through June 30, 2025 (Fiscal Year 2025). We observed that signed minutes were prepared for the following Foundation Board meetings: November 19, 2024, and March 18, 2025. We observed that signed minutes were prepared for the following Foundation Executive Board meetings: August 27, 2024, November 12, 2024, January 28, 2025, and February 25, 2025. We observed that signed minutes were prepared for the following Commission Board meetings: September 19, 2024, December 5, 2024, April 17, 2025, and June 26, 2025. We read the aforementioned meeting minutes.
3. We obtained a listing of participants in the program as of June 30, 2025, provided to us by the Foundation from the Foundation's "FileMaker" database, which is maintained by the Foundation's VP of Strategic Research and Evaluation, and we extracted and summarized the following data:
 - a. 871 participants received scholarship funding during Fiscal Year 2025.
 - b. 1,106 participants were in school as of June 30, 2025.
 - c. 1,048 participants have completed school and are currently fulfilling their teaching requirement as of June 30, 2025.
 - d. 53 participants have not fulfilled their teaching requirement and are repaying their scholarship as of June 30, 2025.
 - e. \$55,572 was collected by the Foundation during Fiscal Year 2025 on repayments of scholarships.

(Continued)

4. We obtained and read 23 *Illinois Administrative Code Part 2764 Golden Apple Scholars of Illinois Program (Code)* outlining applicant eligibility and statutory limits on scholarship awards. We obtained the total amount of scholarships paid directly by the Commission (see Schedule A “Scholarship-ISAC”), and we obtained a detailed listing of students awarded these scholarships. This information was provided by the Commission’s Director of the Department of Program and Product Services in the Program Services and Compliance Division. From this listing we haphazardly selected 25 students who received a scholarship award. For each student selected, we obtained the student’s file from the Foundation and performed the following:
 - a. Inspected the student’s application and other documents pertaining to eligibility and observed the applicant’s eligibility was supported by copies of the following, which were maintained in the file: social security card and personal information (state identification, driver’s license, or passport). No exceptions were noted.
 - b. Inspected the student’s “Program Agreement and Promissory Note” and observed the “Program Agreement and Promissory Note” was complete and signed. No exceptions were noted.
 - c. Compared the total amount of the scholarship awarded to the student to the maximum allowable scholarship as outlined in the Code. No exceptions were noted.
 - d. Compared all semester/quarter hours for scholarships awarded to the student and determined the semester/quarter hours awarded did not exceed 8 semesters or 12 quarters of scholarship assistance. No exceptions were noted.
 - e. Inspected the student’s file and observed that the student’s status as a United States citizen or eligible noncitizen was supported by copies of one of the following, which were maintained in the file: birth certificate, passport, or Deferred Action for Childhood Arrivals (DACA) documents. No exceptions were noted.
5. We obtained a listing of participants in the Program as of June 30, 2025, provided to us by the Foundation from the Foundation’s “FileMaker” database, which is maintained by the Foundation’s VP of Strategic Research and Evaluation. This listing contains all students receiving scholarship assistance and indicates the county in which the student resides. The Code requires that at least 30% of students receiving scholarship assistance reside in counties having a population of fewer than 500,000. We recalculated the percentage of students receiving scholarship assistance who reside in such counties. We calculated that 40% of students reside in such counties.
6. The VP of Strategic Research and Evaluation of the Foundation provided policies and procedures for monitoring the continuing eligibility of prior scholarship recipients towards the fulfillment of their teaching obligation, which we read. We obtained a listing of all scholarship recipients who have graduated from college, which includes recipients who have fulfilled their teaching requirement and recipients who have not fulfilled their teaching requirement. This listing came from the Foundation’s “FileMaker” database. From this listing:
 - a. We haphazardly selected 25 recipients who have fulfilled their teaching obligation. For the selected recipients we inspected:
 - i. Signed mentoring site visit notes, which indicated that the recipient began teaching within the requisite years by policy following completion of the postsecondary education degree or certificate program for which the scholarship was awarded. No exceptions were noted.
 - ii. Verification of employment forms for teaching scholars which supported the scholarship recipients’ fulfillment of their five-year teaching obligation. No exceptions were noted.
 - b. We haphazardly selected 25 prior scholarship recipients who have not fulfilled their teaching requirement. For the selected recipients we inspected, we obtained scholarship repayment history information from the Foundation’s “FileMaker” database. We observed that interest at a rate of 5% per annum was charged to recipients sampled for loans made subsequent to Fiscal Year 2010. All 25 of the recipients were charged the correct interest.

(Continued)

7. We obtained and read the policies and procedures for obligating and spending program funds received from the Vice President of Finance. We obtained the Schedule of Program Revenues and Expenditures for the year ended June 30, 2025 (see Schedule A). We obtained the Foundation's detailed general ledger supporting non-payroll expenditures and payroll expenditures listed on Schedule A. From the detailed general ledger, we haphazardly selected a sample of 25 non-payroll expenditures and 25 payroll expenditures.
 - a. We inspected the invoice or other support for the 25 non-payroll expenditures paid by the Foundation and observed:
 - i. The expenditure was directly related to the Program as evidenced by the description on the invoice's approval form and the activity description within the invoice. No exceptions were noted.
 - ii. The invoice or other support contained required supervisor approval as outlined in the policies and procedures. No exceptions were noted.
 - iii. The associated checks to determine if two signatures were included, as required in the policies and procedures. No exceptions were noted.
 - iv. Persons with signature authority did not approve their own expenditures. No exceptions were noted.
 - b. For the selected payroll expenditures, we:
 - i. Recalculated gross pay from pay rate authorizations in the employee's personnel file and time sheets which contained the hours worked. We agreed gross pay to the payroll register. No exceptions were noted.
8. We obtained the Schedule of Revenues and Expenditures for the year ended June 30, 2025 (Schedule A):
 - a. We agreed "Appropriations from the State" and Commission scholarship expenditures ("Scholarships – ISAC") from Schedule A to the Commission's general ledger. No exceptions were noted when agreeing "Scholarships – ISAC".
 - b. We agreed "Private Funding" revenue and all other expenditures from the Schedule of Revenues and Expenditures to the Foundation's general ledger. No exceptions were noted.
 - c. We compared the Schedule of Revenues and Expenditures to the budget presented with the application for the grant at the beginning of the fiscal year and computed the amount by which budgeted expenditures were over (under) actual expenditures. Actual expenditures exceeded budgeted expenditures by \$233,092, which was covered by private funding. No exceptions were noted.

We were engaged by the Office of the Auditor General to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. For the purposes of this report, we were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the Higher Education Student Assistance Act (110 ILCS 947/52) during the year ended June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Commission, management of the Program, and the Office of the Auditor General and is not intended to be, and should not be, used by anyone other than the specified parties.

SIGNED ORIGINAL ON FILE

Crowe LLP

Oakbrook Terrace, Illinois
February 17, 2026

**Schedule A
Golden Apple Scholars of Illinois Program
Schedule of Revenue and Expenditures
for the Year Ending June 30, 2025**

REVENUES

Appropriations from the State	\$	12,539,318
Licensing Fund		88,293
Private Funding		1,541,809
Other Contract Revenue		<u>408,500</u>
Total Program Revenues	\$	<u><u>14,577,920</u></u>

EXPENDITURES

Personnel Services (Salaries and Benefits)		
Program Staff Salaries and Benefits	\$	<u>4,579,743</u>
Total Personnel Services (Salaries and Benefits)	\$	4,579,743
Summer Institute (SI)		
Background Check	32,072	
Contracted Services	261,646	
Room and Board	730,625	
Supplies	11,633	
Photography	1,133	
Meals	497	
Catering	12,244	
Travel and Lodging	50,733	
SI Stipend	754,000	
Meetings	270	
Audit Services	16,830	
Recruitment Conf. & Membership	2,000	
Technology Services	78,085	
Occupancy (Rent and Utilities)	<u>2,339</u>	
Total Summer Institute		1,954,107
Induction		
Scholars Induction	35,631	
Printing	1,688	
Background Checks	7	
Audio Visual	100	
Photography	750	
Travel and Lodging	540	
Rent	2,339	
Meals	40	
Recruitment Events	<u>50</u>	
Total Induction		41,145
Academic and Social Emotional Support		
Hardship Funds Support	2,200	
Campus Visits	2,547	
Contracted Services	14,331	
Technology Services	352	
Meeting	2,224	
Supplies	413	
Background Checks	16,315	
Travel & Lodging	24,556	
Meals	375	
Professional Development	274	
Recruitment Conf. & Membership	2,375	
Rent	<u>2,339</u>	
Total Academic and Social Emotional Support		68,301
Crystal Ball		
Contracted Services	20,560	
CORE Crystal Apple Ball	20	
Catering	13,625	
Travel and Lodging	3,871	
Photography	750	

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Schedule of Revenue and Expenditures
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Video Production	\$ 825	
Supplies	16	
Meals	119	
Rent	<u>2,339</u>	
Total Crystal Ball		\$ 42,125
Mentoring and Advising		
GATS Contracted Svc- Mentors	921,388	
GATS Meetings	6,834	
Background Checks	5,635	
Training and Education	1,145	
GATS Classroom Supplies	561	
Professional Development Assistance	8,708	
Contracted Services	4,969	
Recruitment Conf. & Membership	2,238	
Travel & Lodging	86,528	
Staff Travel Conference	346	
Indirect Expense Allocation	1,679	
Technology Services	362	
Staff Tuition Reimbursement	1,488	
Rent	<u>2,339</u>	
Total Mentoring and Advising		1,044,220
Placement and Alumni Relations		
Placement Resources	4,027	
Placement Conf. & Memberships	668	
Placement Contr. Svc-Tech	209	
Placement Incentive Stipend	37,000	
Placement Meetings	193	
Placement Events	27	
Alumni Events	2,193	
Contracted Services	839	
Travel & Lodging	5,147	
Supplies	33	
Meals	60	
Meeting Expense	65	
Rent	2,339	
Technology Services	<u>352</u>	
Total Placement & Alumni Relations		53,152
Recruitment and Selection Expenses		
Recruitment Resources	2,853	
Recruitment Travel	1,591	
Recruitment Conf. & Membership	380	
Recruitment Contr. Svs-Tech.	61,704	
Recruitment Communication	59,201	
Recruitment Stipends	12,800	
Contracted Services	130,710	
Communication Services	6,054	
Supplies	2,111	
Video Production	5,038	
Background Checks	54,469	
Travel Expenses	481	
Travel & Lodging	18,632	
Meals	847	
Mail Services	210	
Meeting Expense	3,757	
Rent	2,339	
Technology Services	3,932	
Signs	<u>3,575</u>	
Total Recruitment and Selection Expenses		370,684
Curriculum, Research and Analytics		
Meeting Expense	13	
Contracted Services	8	
Training & Education	4,212	
Scholars Contr. Svc-Technology	93,348	
Recruitment Conf. & Membership	3,182	
Travel & Lodging	5,448	

**Schedule A
Golden Apple Scholars of Illinois Program
Schedule of Revenue and Expenditures
for the Year Ending June 30, 2025**

Meals	\$ 852	
Technology Services	980	
Rent	<u>2,339</u>	
Total Curriculum, Research and Analytics		\$ 110,382
Accelerator		
Contracted Services	150,372	
Accelerator Induction Costs	7,477	
Staff Development-Mentors Training	510,998	
Recruitment Communications	4,781	
Professional Development	33,689	
Supplies	817	
Recruitment Contr. Svc-Technology	13,578	
GATS Contracted Svc- Mentors	57,098	
Photography	375	
Accelerator Stipends	920,000	
Meals	302	
Audio Visual	575	
Audit Services	16,830	
Training & Education	1,954,177	
Background Check	7,845	
Accelerators Contr. Svc-Technology	16,843	
Travel & Lodging	45,015	
Recruitment Communications	57,540	
Occupancy (Rent & Utilities)	2,344	
Technology Services	<u>56,128</u>	
Total Accelerator		3,856,784
Indirect Cost		
Indirect Cost	<u>756,658</u>	
Total Indirect Cost		756,658
Scholarships Paid		
Scholarships - ISAC	<u>3,180,581</u>	
Total Scholarships Paid		<u>3,180,581</u>
Total Expenditures		<u>16,057,882</u>
Revenues in Excess of Expenditures		<u>\$ (1,479,962)</u>