

Legislative Audit Commission

Consent Calendar

March 24, 2026

1. Board Of Examiners, two years ended June 30, 2025: The Compliance Examination contained no findings.
2. Department of Central Management Services - University Benefits Schedules, year ended June 30, 2025: The Compliance Examination contained no findings.
3. Department of Innovation and Technology - Enterprise Resource Planning System, year ended June 30, 2025: The report required under Government Auditing Standards contained no findings.
4. Department of Innovation and Technology - Information Technology Hosting Services System, year ended June 30, 2025: The report required under Government Auditing Standards contained one finding, no repeated.
5. Department of Innovation and Technology - Information Technology Shared Services System, year ended June 30, 2025: The report required under Government Auditing Standards contained one finding, no repeated.
6. Department of the Lottery – State Lottery Fund, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
7. Department of Revenue, year ended June 30, 2024: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
8. Department of Transportation, two years ended June 30, 2024: The Compliance Examination contained nine findings, five repeated.
9. Eastern Illinois University, year ended June 30, 2025: The Financial Audit contained one finding, one repeated. The financial statements were presented fairly.
10. Eastern Illinois University, year ended June 30, 2025: The Government Auditing Standards Report contained one finding, no repeated.
11. Eastern Illinois University, year ended June 30, 2025: The Single Audit contained one finding, one repeated.

12. ISMA Fund for Advancement of Education, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
13. ISMA Fund for Advancement of Education, two years ended June 30, 2025: The Compliance Examination contained no findings.
14. Illinois Conservation Foundation, year ended June 30, 2025: The Financial Audit contained one finding, one repeated. The financial statements were presented fairly.
15. Illinois Conservation Foundation, two years ended June 30, 2025: The Compliance Audit contained two findings, two repeated.
16. Illinois Finance Authority, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
17. Illinois Housing Development Authority, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
18. Illinois Independent Tax Tribunal, two years ended June 30, 2025: The Compliance Examination contained four findings, four repeated.
19. Illinois Joining Forces Foundation, two years ended June 30, 2024: The Financial Audit contained two findings, two repeated. The financial statements were presented fairly.
20. Illinois Joining Forces Foundation, two years ended June 30, 2024: The Compliance Examination contained four findings, four repeated.
21. Illinois State University, year ended June 30, 2025: The Financial Audit contained three findings, three repeated. The financial statements were presented fairly.
22. Illinois State University, year ended June 30, 2025: The Government Auditing Standards Report contained three findings, no repeated.
23. Joint Committee on Administrative Rules, two years ended June 30, 2024: The Compliance Examination contained two findings, two repeated.
24. Office of the Treasurer, Fiscal Officer Responsibilities – Securities Lending Schedules, year ended June 30, 2025: The Attestation Examination contained no findings.
25. Procurement Policy Board, two years ended June 30, 2024: The Compliance Examination contained six findings, five repeated.

26. Property Tax Appeal Board, two years ended June 30, 2024: The Compliance Examination contained six findings, six repeated.
27. Railsplitter Tobacco Settlement Authority, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
28. Roseland Community Medical District Commission, two years ended December 31, 2024: The Compliance Examination contained two findings, two repeated.
29. State Universities Retirement System, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
30. State Universities Retirement System, year ended June 30, 2025: The Compliance Examination of Census Data – University Pension and OPEB contained two findings, no repeated.
31. Teachers' Retirement System of the State of Illinois, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
32. Teachers' Retirement System of the State of Illinois, year ended June 30, 2024: The Compliance Examination of Census Data contained no findings.

Financial audit reports pertaining to Regional Offices of Education and Service Centers.

33. Regional Office of Education #4 – Boone and Winnebago Counties, year ended June 30, 2021: The Financial Audit contained three findings, three repeated. The financial statements were presented fairly.
34. Regional Office of Education #4 – Boone and Winnebago Counties, year ended June 30, 2022: The Financial Audit contained three findings, three repeated. The financial statements were presented fairly.
35. Regional Office of Education #35 – LaSalle, Marshall, and Putnam Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
36. Regional Office of Education #39 – Macon and Piatt Counties, year ended June 30, 2024: The Financial Audit contained five findings, five repeated. The financial statements were presented fairly.

37. Regional Office of Education #44 – McHenry County, year ended June 30, 2024: The Financial Audit contained four findings, two repeated. The financial statements were presented fairly.
38. Regional Office of Education #49 – Rock Island County, year ended June 30, 2023: The Financial Audit contained one finding, one repeated. The financial statements were presented fairly.
39. Regional Office of Education #53 – Mason, Tazewell, and Woodford Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

BOARD OF EXAMINERS

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: December 16, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Board of Examiners (Board) was originally established in 1903 and currently operates under the authority of the Illinois Public Accounting Act (Act) (225 ILCS 450/0.01 *et seq.*). Under the Act (225 ILCS 450/2), the Board is governed by eleven examiners appointed by the Governor, two of whom are members of the public. The Board's responsibilities include setting the requirements and verifying, through testing or transfer, candidate qualifications to become Certified Public Accountants in the State of Illinois.

There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by RSM US LLP.

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COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:TLK



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
University Benefits Schedules

Compliance Examination
For the Year Ended June 30, 2025

Release Date: November 13, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Department of Central Management Services (Department) pays for the group insurance costs for certain university employees on behalf of all State-operated universities in Illinois. At the end of each fiscal year, the Department prepares the University Benefits Schedules that summarize exempt and non-exempt employees and exempt and non-exempt funding. These amounts are utilized in the universities' fiscal year financial reporting. The Office of Comptroller also uses these amounts to determine the allocations of special funding situations for the universities.

There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of management's assertions regarding the University Benefits Schedules for the year ended June 30, 2025. The accountants stated the Department complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by Sikich CPA LLC.

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COURTNEY DZIERWA
Division Director

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF INNOVATION AND TECHNOLOGY
ENTERPRISE RESOURCE PLANNING SYSTEM

System and Organization Controls Report and
Report Required Under *Government Auditing Standards*
For the Year Ended June 30, 2025

Release Date: October 21, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the System and Organization Controls Report and the Report Required under *Government Auditing Standards* of the Department of Innovation and Technology, Enterprise Resource Planning System (Department) for the period July 1, 2024 to June 30, 2025.

There were no material findings disclosed during our audit.

SERVICE AUDITOR'S OPINION

The Service Auditors stated, in all material respects, based on the criteria described in the State of Illinois, Department of Innovation and Technology's assertion:

- a. the description fairly presents the Enterprise Resource Planning System that was designed and implemented throughout the period from July 1, 2024 to June 30, 2025.
- b. the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period July 1, 2024 to June 30, 2025, and the subservice organizations and user entities applied the complementary controls assumed in the design of the State of Illinois, Department of Innovation and Technology's controls throughout the period July 1, 2024 to June 30, 2025.
- c. the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period July 1, 2024 to June 30, 2025, and if the subservice organizations and user entities applied the complementary controls assumed in the design of the State of Illinois, Department of Innovation and Technology's controls operated effectively throughout the period July 1, 2024 to June 30, 2025.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF INNOVATION AND TECHNOLOGY
INFORMATION TECHNOLOGY HOSTING SERVICES SYSTEM

System and Organization Controls Report and
 Report Required Under *Government Auditing Standards*
 For the Year Ended June 30, 2025

Release Date: October 21, 2025

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

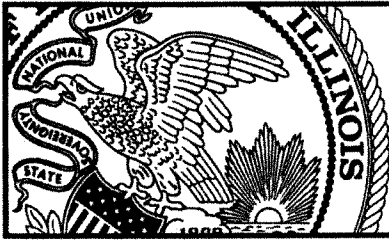
This digest covers the System and Organization Controls Report and the Report Required under *Government Auditing Standards* of the Department of Innovation and Technology, Information Technology Hosting Services System (Department) for the period July 1, 2024 to June 30, 2025.

The System and Organization Controls Report contained a qualified opinion due to weaknesses associated with the operating effectiveness of the Department's controls. In addition, the Report Required under *Government Auditing Standards* (GAS) contains one finding.

SYNOPSIS

- (25-1) The controls related to the trust services criteria stated in the description of the Information Technology Hosting Services System did not operate effectively to provide reasonable assurance the trust services criteria would be achieved.

Category 1:	Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3:	Findings that have no internal control issues but are in noncompliance with State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

**DEPARTMENT OF INNOVATION AND TECHNOLOGY
 INFORMATION TECHNOLOGY SHARED SERVICES SYSTEM**

System and Organization Controls Report and
 Report Required Under *Government Auditing Standards*
 For the Year Ended June 30, 2025

Release Date: October 21, 2025

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers our System and Organization Controls Report and Report Required under *Government Auditing Standards* of the Department of Innovation and Technology, Information Technology Shared Services System (Department) for the period from July 1, 2024 through June 30, 2025.

The System and Organization Controls Report contains a qualified opinion due to weaknesses associated with the Department’s suitability of the control design and operating effectiveness of controls. In addition, the Report Required under *Government Auditing Standards* (GAS) contains one finding.

SYNOPSIS

- (25-1) The controls related to the control objectives stated in the description of the Information Technology Shared Services System were not suitably designed or did not operate effectively to provide reasonable assurance the control objectives would be achieved.

Category 1:	Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3:	Findings that have no internal control issues but are in noncompliance with State laws and regulations.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF THE LOTTERY
State Lottery Fund

Financial Audit For the Year Ended June 30, 2025

Release Date: January 13, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the financial audit of the State of Illinois, Department of the Lottery's (Department) State Lottery Fund as of and for the year ended June 30, 2025. A separate digest covering the Department's Compliance Examination for the two years ended June 30, 2025, will be released at a later date.

There were no findings disclosed during our audit.

AUDITOR'S OPINION

The auditors stated the financial statements of the State Lottery Fund as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by Sikich CPA LLC.

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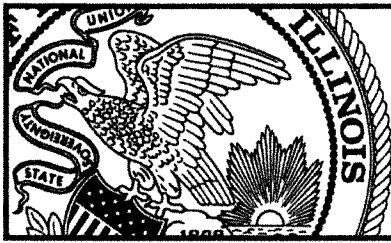
COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF REVENUE

**Financial Audit
 For the Year Ended June 30, 2024**

Release Date: February 5, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers the financial audit of the Illinois Department of Revenue (Department) as of and for the year ended June 30, 2024. A digest covering the Department’s State Compliance Examination for the two years ended June 30, 2024 will be released separately.

SUBSEQUENT DISCOVERY OF FACTS

Subsequent to the original issuance of the financial statements, an error was discovered regarding the Department’s reporting of a change in reporting entity, resulting in a material misstatement to the Department’s financial statements as is described in footnote 17, which has since been corrected by this reissuance.

SYNOPSIS

- (24-01) The Illinois Department of Revenue (Department) failed to identify and report the full impact of a change in the reporting entity.

Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.



STATE OF ILLINOIS
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF TRANSPORTATION

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: January 29, 2026

FINDINGS THIS AUDIT: 9				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	0	2	2020		24-8	
Category 2:	2	5	7	2018		24-7	
Category 3:	0	0	0	2016		24-6	
TOTAL	4	5	9	2014		24-4	
				2007		24-5	
FINDINGS LAST AUDIT: 6							

INTRODUCTION

This digest covers our compliance examination of the Department of Transportation (Department) for the two years ended June 30, 2024. A separate Financial Audit as of and for the year ended June 30, 2024 was previously released on July 8, 2025. In total, this report contains 9 findings, 3 of which were reported in the financial audit.

SYNOPSIS

- (24-4) The Department did not maintain documentation to substantiate the timely inspections of bridges in its database.
- (24-9) The Department did not timely submit receipts for deposit into the State's treasury.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

EASTERN ILLINOIS UNIVERSITY

Financial Audit
For the Year Ended June 30, 2025

Release Date: December 18, 2025

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2020	25-1		
Category 2:	0	0	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers Eastern Illinois University’s Financial Audit as of and for the year ended June 30, 2025. Digests covering the University’s Single Audit and the University’s Compliance Examination for the year ended June 30, 2025 will be issued at a later date.

SYNOPSIS

(25-01) The University did not have adequate internal control over reporting its census data to provide assurance that the census data submitted to the State Universities Retirement System (System) and State Employees’ Group Insurance Program (Plan) was complete and accurate.

Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FINANCIAL AUDIT
For the Year Ended June 30, 2025

REPORT REQUIRED UNDER GOVERNMENT AUDITING STANDARDS

SUMMARY

The audit of the financial statements of Eastern Illinois University (University) was performed by Plante & Moran, PLLC in accordance with *Government Auditing Standards*. This report is an integral part of that audit.

Based on their audit, the auditors expressed an unmodified opinion on the University’s basic financial statements, issued under a separate cover.

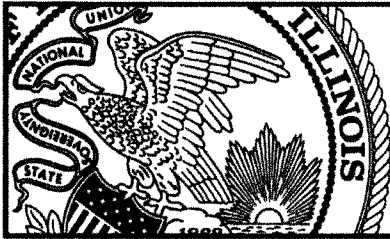
SUMMARY OF FINDINGS

The auditors identified one matter involving the University’s internal control over financial reporting that they considered to be a material weakness. Further, the auditors identified one noncompliance matter.

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	5	2024/2020	Inadequate Internal Controls over Census Data	Material Weakness and Noncompliance
Prior Findings Not Repeated				
A	9	2024/2024	Inadequate Internal Controls over Recognition of Insurance Proceeds Received	

EXIT CONFERENCE

The University waived an exit conference in a correspondence from Mike Hutchinson, Director of Business Services and Treasurer, on December 4, 2024. The response to the recommendation for item 2025-001 was provided by Mike Hutchinson, Director of Business Services and Treasurer, in a correspondence dated March 17, 2025.



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

EASTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: January 29, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2020	25-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers Eastern Illinois University's (University) Single Audit for the year ended June 30, 2025. A digest covering the University's Financial Audit was previously released on December 18, 2025. In addition, a separate digest covering the University's Compliance Examination for the year ended June 30, 2025 will be issued at a later date. In total, this digest contains one finding, which was reported in the financial audit.

- | |
|---|
| <p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p> |
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STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

IMSA FUND FOR ADVANCEMENT OF EDUCATION

Financial Audit
For the Year Ended June 30, 2025

Release Date: January 13, 2026

FINDINGS THIS AUDIT: 0

FINDINGS LAST AUDIT: 0

INTRODUCTION

The IMSA Fund for Advancement of Education (Fund) was incorporated February 6, 1986 as an Illinois not-for-profit corporation. The Fund serves as the primary source of private funding for the Illinois Mathematics and Science Academy (Academy). The primary functions of the Fund are to raise funds from the private sector, oversee the management and distribution of the Fund's assets and to enrich the Academy's education programs. Private sector contributions also provide resources to enhance the Academy's continuing development as an educational laboratory for schools and teachers throughout the State.

AUDITOR'S OPINION

The auditors stated the financial statements of the Fund as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by Borschnack, Pelletier & Co.

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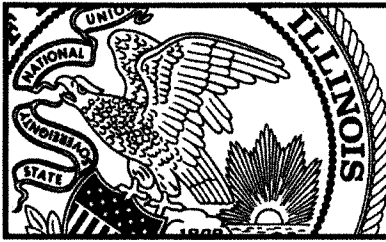
COURTNEY DZIERWA
Division Director

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
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AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

IMSA FUND FOR ADVANCEMENT OF EDUCATION

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: January 13, 2026

FINDINGS THIS AUDIT:	0
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FINDINGS LAST AUDIT:	0
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INTRODUCTION

The IMSA Fund for Advancement of Education (Fund) was incorporated February 6, 1986 as an Illinois not-for-profit corporation. The Fund serves as the primary source of private funding for the Illinois Mathematics and Science Academy (Academy). The primary functions of the Fund are to raise funds from the private sector, oversee the management and distribution of the Fund's assets and to enrich the Academy's education programs. Private sector contributions also provide resources to enhance the Academy's continuing development as an educational laboratory for schools and teachers throughout the State.

There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Fund for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Fund complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Borschnack, Pelletier & Co.

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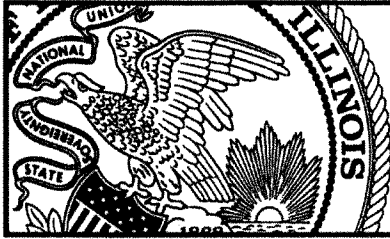
COURTNEY DZIERWA
Division Director

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
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AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS CONSERVATION FOUNDATION

Financial Audit
 For the Year Ended June 30, 2025

Release Date: January 27, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		25-01	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 1							

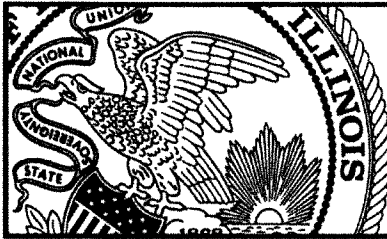
INTRODUCTION

This digest covers the financial audit of the Illinois Conservation Foundation (Foundation) as of and for the year ended June 30, 2025. The Foundation's compliance examination covering the two years ended June 30, 2025 will be released under a separate cover.

SYNOPSIS

- (25-01) The Foundation did not have adequate controls over review of internal controls over its service providers.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS CONSERVATION FOUNDATION

Compliance Examination
 For the Two Years Ended June 30, 2025

Release Date: January 27, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		25-01, 25-02	
Category 2:	0	2	2				
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers the Illinois Conservation Foundation’s (Foundation) compliance examination for the two-years ended June 30, 2025. A separate digest covering the Foundation’s financial audit as of and for the year ending June 30, 2025 was released under a separate cover. In total, this report contains two findings, one of which was reported in the Financial Audit.

SYNOPSIS

- **(25-02)** The Foundation did not ensure compliance with the Payment Card Industry Data Security Standards.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS FINANCE AUTHORITY

**Financial Audit
For the Year Ended June 30, 2025**

Release Date: December 16, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

This digest covers the Illinois State Finance Authority's (Authority) Financial Audit as of and for the year ended June 30, 2025.

AUDITOR'S OPINIONS

The auditors stated the financial statements of the Authority as of and for the year ended June 30, 2025 are fairly stated in all material respects.

This financial audit was conducted by RSM US LLP.

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COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS HOUSING DEVELOPMENT AUTHORITY

Financial Audit
For the Year Ended June 30, 2025

Release Date: December 18, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

This digest covers the Illinois Housing Development Authority (Authority) Financial Audit as of and for the year ended June 30, 2025. The Digest covering the Authority's Single Audit report for the year ended June 30, 2025 will be separately issued at a later date.

AUDITOR'S OPINION

The auditors stated the financial statements of the Authority as of June 30, 2025, and for the year then ended, are fairly stated in all material respects.

The financial audit was conducted by CliftonLarsonAllen LLP.

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COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS INDEPENDENT TAX TRIBUNAL

Compliance Examination
 For the Two Years Ended June 30, 2025

Release Date: February 5, 2026

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2023	25-04	25-03	
Category 2:	0	3	3	2015		25-01, 25-02	
Category 3:	0	0	0				
TOTAL	0	4	4				
FINDINGS LAST AUDIT: 8							

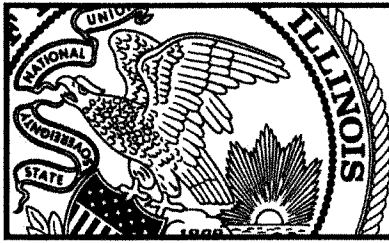
SYNOPSIS

- (25-03) The Illinois Independent Tax Tribunal (Tribunal) had weaknesses over its voucher processing function during the examination period.
- (25-04) The Tribunal's internal controls over its receipt processing function were not operating effectively during the examination period.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS JOINING FORCES FOUNDATION

**Financial Audit
 For the Two Years Ended June 30, 2024**

Release Date: October 23, 2025

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	2	2	2018	1		
Category 2:	0	0	0	2016	2		
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 4							

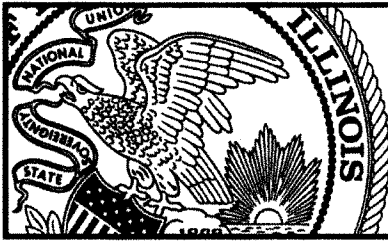
INTRODUCTION

This digest covers the financial statement audit of the Illinois Joining Forces Foundation (Foundation) for the two years ended June 30, 2024. A digest covering the Foundation’s Compliance Examination Report for the two years ended June 30, 2024, will be released under a separate cover.

SYNOPSIS

- (24-1) The Illinois Joining Forces Foundation (Foundation) had weaknesses in its financial statements and related note disclosures for Fiscal Year 2023 and Fiscal Year 2024.
- (24-2) The Foundation had weaknesses in its internal control structure.

Category 1:	Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3:	Findings that have no internal control issues but are in noncompliance with State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS JOINING FORCES FOUNDATION

Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: October 23, 2025

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	3	3	2019		3	
Category 2:	0	1	1	2018	1, 4		
Category 3:	0	0	0	2016	2		
TOTAL	0	4	4				
FINDINGS LAST AUDIT: 5							

INTRODUCTION

This digest covers the compliance examination of the Illinois Joining Forces Foundation (Foundation) for the two years ended June 30, 2024. The Foundation’s financial audit covering the two years ended June 30, 2024, will be released under a separate cover. In total, this report includes four findings, two of which were reported in the financial audit.

SYNOPSIS

- (24-4) The Illinois Joining Forces Foundation (Foundation) did not comply with certain statutory requirements.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE UNIVERSITY

**Financial Audit
 For the Year Ended June 30, 2025**

Release Date: December 16, 2025

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	3	3	2023	25-02, 25-03		
Category 2:	0	0	0	2018	25-01		
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	3	3				
FINDINGS LAST AUDIT: 3							

INTRODUCTION

This digest covers the financial audit of Illinois State University (University) as of and for the year ended June 30, 2025. The University's Single Audit and State compliance examination reports will be separately issued at a later date.

SYNOPSIS

- (25-01) The University had multiple computer security weaknesses.
- (25-02) The University did not implement adequate internal controls over its service providers.

Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.

**State of Illinois
 Illinois State University
 Schedule of Findings
 For the Year Ended June 30, 2025**

Summary

The audit of the financial statement of the Illinois State University (University) was performed by Forvis Mazars, LLP in accordance with *Government Auditing Standards*. This report is an integral part of that audit.

Based on their audit, the auditors expressed an unmodified opinion on the University's basic financial statements, issued under a separate cover.

Summary of Findings

The auditors identified three matters involving the University's internal control over financial reporting that they considered to be material weaknesses.

Item No.	Page	Last/First Reported	Description	Finding Type
Findings (Government Auditing Standards)				
2025-001	5	2025/2018	Information Security Weaknesses	Material Weakness
2025-002	7	2025/2023	Lack of Adequate Controls over the Review of Internal Controls over Service Providers	Material Weakness
2025-003	9	2025/2023	Weakness in Change Control	Material Weakness

Exit Conference

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on November 13, 2025. In attendance were:

Attending were:

Illinois State University

Dr. Glen Nelson Vice President for Finance and Planning
 Carlos Garcia Comptroller
 Erika Jones Assistant Comptroller
 Emily Duffield Chief Accountant
 Rob Blemler Director – Internal Auditing and University Ethics Officer

Office of the Auditor General

Thomas Kizziah Senior Audit Manager
 Reddy Bommarreddi Senior Audit Manager

Forvis Mazars, LLP

Heather Powell Partner

The responses to the recommendations were provided by Ms. Erika Jones, Assistant Comptroller, in a correspondence dated November 6, 2025.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JOINT COMMITTEE ON ADMINISTRATIVE RULES

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: November 13, 2025

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2020		24-1, 24-2	
Category 2:	0	2	2				
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (24-1) The Joint Committee on Administrative Rules (Committee) did not maintain adequate controls over personal services.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE TREASURER
FISCAL OFFICER RESPONSIBILITIES

Attestation Examination – Securities Lending Schedules
For the Year Ended June 30, 2025

Release Date: November 6, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Attestation Examination of the Office of the Treasurer, Fiscal Officer Responsibilities (“State Treasurer”) Schedules of Securities Lending Entries, Allocation of Securities Lending Collateral Based on Distribution of Interest Income Earned During the Month of June 2025, and the related Notes to the Schedules, which collectively comprise the “Securities Lending Schedules” as of and for the year ended June 30, 2025.

The State Treasurer lends securities to broker-dealers and other entities for collateral that will be returned for the same securities in the future. During fiscal year 2025, a bank contracted by the State Treasurer lent U.S. Agency securities and U.S. Treasury securities and received as collateral U.S. dollar denominated cash. Borrowers were required to deliver collateral for each loan equal to at least 100% of the aggregate fair value of the loaned securities. The securities lending collateral received that was invested in repurchase agreements and the fair value of securities on loan for the State Treasurer as of June 30, 2025 were \$5,394,208,362 and \$5,299,498,359, respectively.

As described in Note 2 to the Securities Lending Schedules, when a government pools money from several funds for investment purposes and the pool, rather than the individual funds, has securities lending transactions, the government should report the assets and liabilities arising from the securities lending transactions in the balance sheets of the funds and activities that have the risk of loss on the collateral assets. As a result, the State, participating component units and certain departments will report a portion of the securities lending collateral and obligations in their financial statements. The State Treasurer has prepared Securities Lending Schedules as of and for the year ended June 30, 2025, which provide the necessary information to assist the State, its participating component units and certain departments in preparing financial statements. These schedules have been examined and will provide relevant information for fiscal year 2025 financial statement audits thereof.

ACCOUNTANT’S OPINION

The accountants conducted an attestation examination of the Securities Lending Schedules of the State Treasurer for the year ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Securities Lending Schedules were presented in accordance with the criteria contained in Note 2 to the Securities Lending Schedules in all material respects.



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

PROCUREMENT POLICY BOARD

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: November 13, 2025

FINDINGS THIS AUDIT: 6				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	2	3	2022	24-2	24-4, 24-6	
Category 2:	0	3	3	2020		24-5	
Category 3:	0	0	0	2018	24-1		
TOTAL	1	5	6				
FINDINGS LAST AUDIT: 8							

SYNOPSIS

- (24-01) The Procurement Policy Board’s (Board) internal controls over its voucher processing function were not operating effectively during the examination period.
- (24-02) The Board did not exercise adequate controls over the recording and reporting of State Property.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

PROPERTY TAX APPEAL BOARD

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: December 16, 2025

FINDINGS THIS AUDIT: 6	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2022	24-1		
Category 2:	0	4	4	2020		24-3, 24-5, 24-6	
Category 3:	0	0	0	2018		24-4	
TOTAL	0	6	6	2004	24-2		
FINDINGS LAST AUDIT: 12							

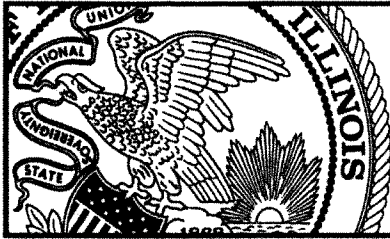
SYNOPSIS

- (24-01) The Property Tax Appeal Board’s (Board) internal controls over its voucher processing function were not operating effectively during the examination period.
- (24-02) The Board did not allow for the speedy hearing of all appeals.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.



STATE OF ILLINOIS
OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

RAILSPLITTER TOBACCO SETTLEMENT AUTHORITY

Financial Audit
For the Year Ended June 30, 2025

Release Date: January 27, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Railsplitter Tobacco Settlement Authority's (Authority) Financial Audit as of and for the year ended June 30, 2025.

There were no findings disclosed during our audit.

AUDITOR'S OPINIONS

The auditors stated the financial statements of the Authority as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by Sikich CPA LLC.

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COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION

State Compliance Examination
 For the Two Years Ended December 31, 2024

Release Date: January 27, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2020			24-2
Category 2:	0	1	1	2016		24-1	
Category 3:	<u>0</u>	<u>1</u>	<u>1</u>				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 4							

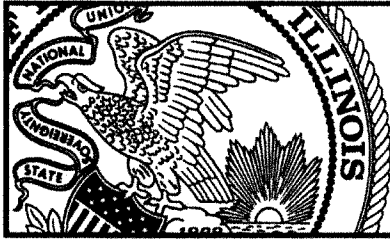
SYNOPSIS

- (24-01) The Roseland Community Medical District Commission failed to comply with the Roseland Community Medical District Act.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE UNIVERSITIES RETIREMENT SYSTEM

Financial Audit
For the Year Ended June 30, 2025

Release Date: January 13, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the financial statement audit of the State Universities Retirement System (System) as of and for the year ended June 30, 2025.

The System's total pension liability was \$55.372 billion at June 30, 2025. The net pension liability at June 30, 2025, was \$30,189 billion, which is the difference between the System's fiduciary net position of \$25.183 billion and the total pension liability. The System's funded ratio was 45.48%. The criteria used for computing pension liability information in the financial report in accordance with GASB Statement No. 67 differs from the criteria used to compute the actuarial accrued liability and actuarial unfunded liability under the State's funding plan; therefore, this information under the State's funding plan is no longer reported in the financial statements. There were no findings reported under *Government Auditing Standards* in our audit.

AUDITOR'S OPINION

The auditors stated the financial statements of the System as of and for the year ended June 30, 2025 are fairly stated in all material respects.

This financial audit was conducted by RSM US LLP.

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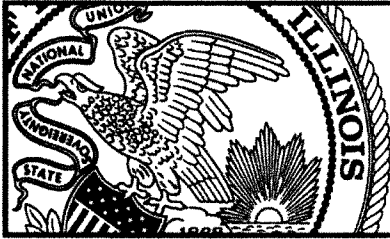
COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE UNIVERSITIES RETIREMENT SYSTEM

**Compliance Examination of Census Data
For the Year Ended June 30, 2025**

Release Date: January 13, 2026

INTRODUCTION

This digest covers the Compliance Examination of Census Data for Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Southern Illinois University, University of Illinois and Western Illinois University (collectively, the Universities) as of and for the year ended June 30, 2025.

Our Special Assistant Auditors for the State Universities Retirement System (System) were engaged to perform various census testing to determine the universities compliance over certain specified requirements. Those requirements were as follows:

- A. All of the University's employees required to be enrolled in the System in accordance with applicable laws, rules and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the University to the System.

The significant elements of census data of the System include each employee's:

- a. social security number;
- b. first and last name;
- c. date of birth;
- d. gender;
- e. earnings for the year tested; and,
- f. earned service credit.

- C. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the System to the Department of Central Management Services through the System.

The significant elements of census data of the System include each member's:

- a. social security number;
- b. first and last name;
- c. date of birth;
- d. gender;
- e. earnings for the year tested; and,
- f. earned service credit.

- D. The employee and/or employer contributions remitted by the University to the System during the proportionate share allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations.
- E. The employer group insurance contributions for non-exempt employees, which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the University for the Plan to CMS during the proportionate share allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

SYNOPSIS

- One of the 9 Universities had not developed a process to annually obtain from the System the incremental changes recorded by the System in their census data records and reconcile those changes back to the University's internal supporting records.
- Nine of the 9 Universities had a finding for various exceptions noted during the detailed testing of the census data which have been enumerated within their individual section of the Compliance Examination Census Data Report.

ACCOUNTANTS' OPINION

Our auditors stated the universities complied, in all material respects, with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2024;
- 2) the proportionate share allocation year for the System ended June 30, 2025;
- 3) the census data accumulation year for the Plan administered by CMS ended June 30, 2024; and,
- 4) the proportionate share allocation year for the Plan ended June 30, 2025,

This examination of the census data was conducted by RSM US LLP.

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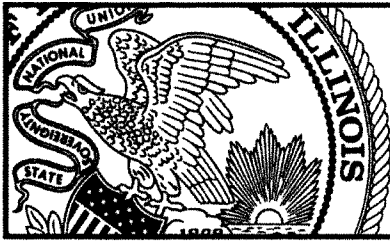
COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

FJM:TLK



STATE OF ILLINOIS
**OFFICE OF THE
AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

**Financial Audit
For the Year Ended June 30, 2025**

Release Date: January 13, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Financial Audit of the Teachers' Retirement System of the State of Illinois (System) as of and for the year ended June 30, 2025.

The System's total pension liability is \$162.0 billion at June 30, 2025, an increase of \$4.7 billion from \$157.3 billion at June 30, 2024. The System's net pension liability at June 30, 2025 is \$84.7 billion, which is the difference between the System's fiduciary net position of \$77.3 billion and the total pension liability. The System's net position as a percentage of the total pension liability is 47.7% at June 30, 2025, as compared to 45.4% at June 30, 2024. The criteria used for computing pension liability information in the financial report in accordance with GASB Statement No. 67 differs from the criteria used to compute the actuarial accrued liability and actuarial unfunded liability used for funding purposes, therefore this information is no longer reported in the financial statements. There were no findings reported under *Government Auditing Standards* in our audit.

AUDITOR'S OPINION

The auditors stated the financial statements of the System as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by Forvis Mazars, LLP.

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COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Compliance Examination of Census Data
For the Year Ended June 30, 2024

Release Date: October 2, 2025

INTRODUCTION

This digest covers the Compliance Examination of Census Data for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2024:

- North Cook Intermediate Service Center #1
- DuPage County Regional Office of Education #19
- Lake County Regional Office of Education #34
- LaSalle, Marshall, and Putnam Counties Regional Office of Education #35
- Will County Regional Office of Education #56
- Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40
- St. Clair County Regional Office of Education #50
- Macon-Piatt Counties Regional Office of Education #39
- Regional Office of Education Professional Services
- State of Illinois, Department of Human Services – Illinois School for the Visually Impaired
- Illinois State Board of Education
- State of Illinois, Department of Human Services – Illinois School for the Deaf

Our Special Assistant Auditors for the Teachers' Retirement System of the State of Illinois (System) were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Employers' employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Employers to the System.

The significant elements of census data of the System include each employee's:

- a. social security number;
- b. first and last name;
- c. date of birth;
- d. gender;
- e. rate of pay; and,
- f. employer contribution.

- C. The changes in significant elements of census data for employees required to be enrolled in the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Employers to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number;
- b. first and last name;
- c. date of birth;
- d. gender;
- e. rate of pay; and,
- f. employer contribution.

- D. The employee and/or employer contributions remitted by the Employers to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of census data for the Employers for the year ended June 30, 2024. The accountants stated the Employers complied, in all material respects, with the requirements described in the report.

This compliance examination of census data was conducted by Forvis Mazars, LLP.

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COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:dmg



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #4
BOONE AND WINNEBAGO COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2021

Release Date: October 15, 2025

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
	<u>New</u>	<u>Repeat</u>	<u>Total</u>				
Category 1:	0	0	0	2019		21-1	
Category 2:	0	2	2	2019		21-2	
Category 3:	0	1	1	2016			21-3
TOTAL	0	3	3				
FINDINGS LAST AUDIT: 4							

SYNOPSIS

- (21-1) The Regional Office of Education #4 had inadequate controls over receipts.
- (21-2) The Regional Office of Education #4 had inadequate controls over the bank reconciliation process.
- (21-3) The Regional Office of Education #4 did not provide completed financial statements in an auditable form by the August 31 deadline.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and/or **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with federal and/or State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #4
BOONE AND WINNEBAGO COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2022

Release Date: January 28, 2026

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	2019		22-1	
Category 1:	0	0	0	2019		22-2	
Category 2:	0	2	2	2016			22-3
Category 3:	0	1	1				
TOTAL	0	3	3				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (22-1) The Regional Office of Education #4 had inadequate controls over receipts.
- (22-2) The Regional Office of Education #4 had inadequate controls over the bank reconciliation process.
- (22-3) The Regional Office of Education #4 did not provide completed financial statements in an auditable form by the August 31 deadline.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and/or **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with federal and/or State laws and regulations.



STATE OF ILLINOIS
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #35
LASALLE, MARSHALL AND PUTNAM COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: December 10, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #35's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of MCK CPAs & Advisors.

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JOE BUTCHER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

FJM:BAO



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #39
MACON AND PIATT COUNTIES

FINANCIAL AUDIT (In accordance with the
 Uniform Guidance)
 For the Year Ended: June 30, 2024

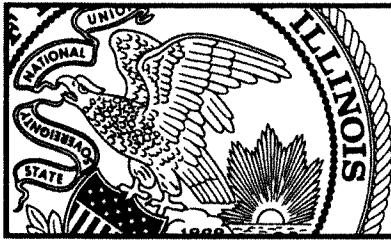
Release Date: November 19, 2025

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	<u>New</u> 0	<u>Repeat</u> 0	<u>Total</u> 0	2019			24-1
Category 2:	0	3	3	2019			24-2
Category 3:	0	2	2	2022		24-4	
TOTAL	0	5	5	2022		24-5	
				2023		24-3	
FINDINGS LAST AUDIT: 8							

SYNOPSIS

- (24-1) The Regional Office of Education #39 had inadequate controls over grant compliance.
- (24-2) The Regional Office of Education #39 did not provide completed financial statements in an auditable form by the August 31 deadline.
- (24-3) The Regional Office of Education #39 had inadequate controls over record keeping of equipment from Federal Funds.
- (24-4) The Regional Office of Education #39 had inadequate controls over subrecipient monitoring.
- (24-5) The Regional Office of Education #39 had inadequate controls over the preparation of the Schedule of Expenditures of Federal Awards.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and/or **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with federal and/or State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #44
MCHENRY COUNTY

FINANCIAL AUDIT
For the Year Ended: June 30, 2024

Release Date: January 28, 2026

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	2023	24-1		
Category 1:	2	1	3	2018			24-4
Category 2:	0	0	0				
Category 3:	<u>0</u>	<u>1</u>	<u>1</u>				
TOTAL	2	2	4				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (24-1) The Regional Office of Education #44 did not have sufficient internal controls over financial statement preparation.
- (24-2) The Regional Office of Education #44 had uninsured and uncollateralized deposits.
- (24-3) The Regional Office of Education #44 did not comply with grant requirements.
- (24-4) The Regional Office of Education #44 did not provide completed financial statements in an auditable form by the August 31 deadline.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and/or noncompliance with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with federal and/or State laws and regulations.



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #49
ROCK ISLAND COUNTY

**FINANCIAL AUDIT (In accordance with the Uniform
 Guidance)**
For the Year Ended: June 30, 2023

Release Date: November 19, 2025

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2007		23-1	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (23-1) The Regional Office of Education #49 lacked sufficient internal controls over the financial reporting process.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and/or **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with federal and/or State laws and regulations.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #53
MASON, TAZEWELL AND WOODFORD COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: January 28, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #53's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia LLC.

SIGNED ORIGINAL ON FILE

TRICIA WAGNER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

FJM:JRB