

Legislative Audit Commission

Consent Calendar

April 14, 2026

1. Department of Central Management Services – Community College Health Insurance Security Fund, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
2. Department of Central Management Services – Local Government Health Insurance Reserve Fund, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
3. Department of Central Management Services – Teacher Health Insurance Security Fund, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
4. Department of Healthcare and Family Services, year ended June 30, 2024: The Financial Audit contained eight findings, four repeated. The financial statements were presented fairly.
5. Department of Human Rights, two years ended June 30, 2025: The Compliance Examination contained nine findings, nine repeated.
6. Department of Human Services, year ended June 30, 2024: The Financial Audit contained nine findings, five repeated. The financial statements were presented fairly.
7. Governor’s Office of Management and Budget, two years ended June 30, 2025: The Compliance Examination contained four findings, one repeated.
8. Illinois Finance Authority, year ended June 30, 2025: The Single Audit contained one finding, no repeated.
9. Illinois Literacy Foundation, two years ended June 30, 2025: The Compliance Examination contained no findings.
10. Illinois Literacy Foundation, two years ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.

11. Illinois State University, year ended June 30, 2025: The Single Audit contained four findings, three repeated.
12. Illinois Student Assistance Commission – Illinois Prepaid Tuition Program, year ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.
13. Northern Illinois University, year ended June 30, 2025: The Financial Audit contained two findings, no repeated. The financial statements were presented fairly.
14. Northern Illinois University, year ended June 30, 2025: The GAS Report contained two findings, no repeated.
15. Public School Teachers' – Pension and Retirement Fund of Chicago, two years ended June 30, 2025: The Compliance Examination contained no findings.
16. Sex Offender Management Board, two years ended June 30, 2024: The Compliance Examination contained one finding, one repeated.
17. State Employees' Retirement System of Illinois – Census Data (OPEB), year ended June 30, 2024: The Compliance Examination contained no findings.
18. State of Illinois – Annual Comprehensive Financial Report, year ended June 30, 2024: The Financial Audit contained three findings, three repeated. The financial statements were presented fairly.
19. Supreme Court, two years ended June 30, 2025: The Compliance Examination contained three findings, one repeated.
20. Teachers' Retirement System of the State of Illinois, two years ended June 30, 2025: The Compliance Examination contained no findings.
21. Teachers' Retirement System of the State of Illinois – Report on Allocation of Pension Amounts, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
22. University of Illinois, year ended June 30, 2025: The Financial Audit contained two findings, one repeated. The financial statements were presented fairly.
23. University of Illinois, year ended June 30, 2025: The Government Auditing Standards Report contained two findings, one repeated.
24. University of Illinois – Auxiliary Facilities System, year ended June 30, 2025: The Financial Audit contained no findings.

25. University of Illinois, – Auxiliary Facilities System, year ended June 30, 2025: The Government Auditing Standards Report contained no findings.
26. University of Illinois – Health Services Facilities System, year ended June 30, 2025: The Financial Audit contained no findings.
27. University of Illinois – Health Services Facilities System, year ended June 30, 2025: The Government Auditing Standards Report contained two findings, one repeated.

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

28. Intermediate Service Center #4, South Cook, year ended June 30, 2025: The Financial Audit contained one finding, one repeated. The financial statements were presented fairly.
29. Regional Office of Education #1 – Adams, Brown, Cass, Morgan, Pike, and Scott Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
30. Regional Office of Education #3 – Bond, Christian, Effingham, Fayette, and Montgomery Counties, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
31. Regional Office of Education #8 – Carroll, Jo Daviess, and Stephenson Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
32. Regional Office of Education #13 – Clinton, Jefferson, Marion and Washington Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
33. Regional Office of Education #16 – Dekalb County, year ended June 30, 2025: The Financial Audit contained two findings, no repeated. The financial statements were presented fairly.
34. Regional Office of Education #24 – Grundy and Kendall Counties, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
35. Regional Office of Education #32 – Kankakee Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.

36. Regional Office of Education #33 – Henderson, Knox, Mercer, and Warren Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
37. Regional Office of Education #51 – Menard and Sangamon Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
38. Regional Office of Education #54 – Vermilion County, year ended June 30, 2025: The Financial Audit contained two findings, one repeated. The financial statements were presented fairly.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
COMMUNITY COLLEGE HEALTH INSURANCE SECURITY FUND

Financial Audit
 For the Year Ended June 30, 2025

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:	0	0	0	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers the Department of Central Management Services (Department), Community College Health Insurance Security Fund financial audit as of and for the year ended June 30, 2025.

SYNOPSIS

- (25-1) The Department failed to maintain adequate general information technology controls related to its environment and applications.

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 CENTRAL MANAGEMENT SERVICES
LOCAL GOVERNMENT HEALTH INSURANCE RESERVE FUND

Financial Audit
 For the Year Ended June 30, 2025

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:	0	0	0	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 0							

INTRODUCTION

This digest covers the Department of Central Management Services (Department), Local Government Health Insurance Reserve Fund financial audit as of and for the year ended June 30, 2025.

SYNOPSIS

- (25-1) The Department failed to maintain adequate general information technology controls related to its environment and applications.

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 CENTRAL MANAGEMENT SERVICES
TEACHER HEALTH INSURANCE SECURITY FUND

Financial Audit
 For the Year Ended June 30, 2025

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:	0	0	0	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 0							

INTRODUCTION

This digest covers the Department of Central Management Services (Department), Teacher Health Insurance Security Fund financial audit as of and for the year ended June 30, 2025.

SYNOPSIS

- (25-1) The Department failed to maintain adequate general information technology controls related to its environment and applications.

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 HEALTHCARE AND FAMILY SERVICES

Financial Audit
 For the Year Ended June 30, 2024

Release Date: February 10, 2026

FINDINGS THIS AUDIT: 8				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	4	4	8	2023	3		
Category 2:	0	0	0	2022	6		
Category 3:	0	0	0	2019	2		
TOTAL	4	4	8	2017	1		
FINDINGS LAST AUDIT: 7							

SYNOPSIS

- (24-05) The Department of Healthcare and Family Services (HFS) and the Department of Human Services (DHS) (collectively, the “Departments”) failed to perform revalidations required for ongoing provider enrollment.
- (24-06) The Department’s year-end financial reporting in accordance with generally accepted accounting principles (GAAP) contained inaccuracies and omitted amounts affecting balances.

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

ILLINOIS DEPARTMENT OF HUMAN RIGHTS

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

Release Date: February 24, 2026

FINDINGS THIS AUDIT: 9				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	3	3	2023	1, 2	6, 7	
Category 2:	0	6	6	2021		4, 5, 9	
Category 3:	0	0	0	2017	3		
TOTAL	0	9	9	2007		8	
FINDINGS LAST AUDIT: 13							

INTRODUCTION

This digest covers the Illinois Department of Human Rights' (Department) State Compliance Examination for the two years ended June 30, 2025.

SYNOPSIS

- (25-1) The Department's internal controls over its voucher processing function were not operating effectively during the examination period.
- (25-3) The Department did not meet the procedural time limits set forth when a charge of a civil rights violation had been filed and when a complainant filed a request to opt out of the Department's investigation.

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 HUMAN SERVICES

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

Release Date: February 10, 2026

FINDINGS THIS AUDIT: 9				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	4	5	9	2023	7		
Category 2:	0	0	0	2022	1		
Category 3:	0	0	0	2019	5		
TOTAL	4	5	9	2017	2, 6		
FINDINGS LAST AUDIT: 9							

SYNOPSIS

- (24-01) The Department does not have sufficient internal control over accounting for grant transactions resulting in material misstatements to the draft financial statements.
- (24-08) The Department of Human Services (DHS) and the Department of Healthcare and Family Services (HFS) (collectively, the “Departments”) did not maintain adequate internal controls to ensure initial applications for benefits, redeterminations of eligibility for benefits, and change documentation were reviewed and/or completed timely.

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

GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET

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

Release Date: February 24, 2026

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

SYNOPSIS

- (25-01) The Governor's Office of Management and Budget (Office) did not fully comply with the provisions of the Cash Management Improvement Act (31 U.S.C. § 6501 and 31 U.S.C § 6503) (CMIA) regarding required reports and threshold computation.
- (25-04) The Office had weaknesses in their internal controls related to change management.

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

ILLINOIS FINANCE AUTHORITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: February 24, 2026

FINDINGS THIS AUDIT: 1				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:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 0							

INTRODUCTION

This digest covers the Illinois Finance Authority’s (Authority) Single Audit for the year ended June 30, 2025. A separate digest covering the Authority’s financial audit as of and for the year ended June 30, 2025, was previously released on December 16, 2025. In addition, a separate digest covering the Authority’s State compliance examination for the two years ended June 30, 2025, will be released at a later date.

SYNOPSIS

- (25-01) The Authority had weaknesses in its internal controls over reviews of allowable costs and activities.

<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

THE ILLINOIS LITERACY FOUNDATION

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

Release Date: February 24, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Illinois Literacy Foundation (Foundation) was created to promote literacy among the residents of the State of Illinois by supporting literacy programs and enhancing Statewide literacy awareness, to make grants and gifts in aid and support of the goal, and to engage generally in other lawful endeavors consistent with the foregoing purposes.

This digest covers the State compliance examination of the Foundation as of and for the two years ended June 30, 2025. There were no material findings of noncompliance disclosed during our examination.

The Foundation's financial statement audit covering the two years ended June 30, 2025 will be released under a separate cover.

AUDITOR'S OPINIONS

The auditors stated the financial statements of the Foundation as of and for the years ended June 30, 2024, and June 30, 2025, are fairly stated in all material respects.

The financial audit was conducted by Adelfia LLC.

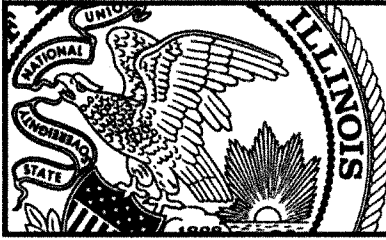
ACCOUNTANT'S OPINION

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

This State compliance examination was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

THE ILLINOIS LITERACY FOUNDATION

**Financial Audit
For the Two Years Ended June 30, 2025**

Release Date: February 24, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Illinois Literacy Foundation (Foundation) was created to promote literacy among the residents of the State of Illinois by supporting literacy programs and enhancing Statewide literacy awareness, to make grants and gifts in aid and support of the goal, and to engage generally in other lawful endeavors consistent with the foregoing purposes.

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

AUDITOR'S OPINIONS

The auditors stated the financial statements of the Foundation as of and for the years ended June 30, 2024, and June 30, 2025, are fairly stated in all material respects.

The financial audit was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

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:sdw



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 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	3	3	2023	25-02, 25-03		
Category 2:	1	0	1	2018	25-01		
Category 3:	0	0	0				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 3							

INTRODUCTION

This digest covers the Single Audit of Illinois State University (University) for the year ended June 30, 2025. The University’s financial audit as of and for the year ended June 30, 2025, was separately released on December 16, 2025. Additionally, the University’s State compliance examination will be separately issued at a later date. In total, this report contains four findings, three of which were reported within the University’s financial audit.

SYNOPSIS

- (25-04) The University did not accurately report student enrollment information to the U.S. Department of Education’s National Student Loan Data System (NSLDS).

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

ILLINOIS STUDENT ASSISTANCE COMMISSION

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

Release Date: April 8, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Illinois Student Assistance Commission's (Commission) financial audit for the year ended June 30, 2024. Included in the financial statements of the Commission are the Illinois Prepaid Tuition Program (Program), a major fund of the Commission and the State of Illinois and the Illinois Designated Account Purchase Program (IDAPP), a fund of the Commission.

AUDITOR'S OPINION

The auditors stated the financial statements of the Commission as of and for the year ended June 30, 2024 are fairly stated in all material respects.

This financial audit was conducted by Crowe LLP.

SIGNED ORIGINAL ON FILE

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:JGR



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHERN ILLINOIS UNIVERSITY

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

Release Date: March 5, 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:	2	0	2	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	2	0	2				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers the Northern Illinois University's (University) Financial Audit as of and for the year ended June 30, 2025. A digest covering the University's Single Audit will be separately released at a later date. In addition, a separate digest covering the University's Compliance Examination for the year ended June 30, 2025, will be released at a later date.

SYNOPSIS

- **(25-01)** The University did not have adequate internal control over reporting its census data.

<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>

Northern Illinois University
A Component Unit of the State of Illinois

Report Required Under *Government Auditing Standards*
For the Year Ended June 30, 2025

Summary

The audit of the financial statements of Northern Illinois University (University) was performed by RSM US 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 two matters involving the University's internal control over financial reporting that they considered to be material weaknesses.

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	5	New	Inadequate Internal Controls Over Census Data	Material Weakness
2025-002	8	New	Inadequate Controls Over User Access	Material Weakness
Prior Findings Not Repeated				
A	9	2024/2023	Financial Statement Errors	
B	9	2024/2023	Leases and SBITA Errors	

Exit Conference

This report was discussed with University personnel at an exit conference on February 17, 2026. Attending were: George Middlemist - Vice President for Administration and Finance and Chief Financial Officer, Greg Martyn – University Deputy Controller, Jason Askin - University Controller, Kathy Marshall - University Financial Reporting Manager, José Roa - OAG Audit Manager, Kelly Kirkman - RSM Partner, Ronnie Christopher - RSM Senior Manager, and Natalie White – RSM Supervisor.

The responses to the recommendations were provided by Jason Askin, Controller, via email correspondence on February 13, 2026.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

PUBLIC SCHOOL TEACHERS'
PENSION AND RETIREMENT FUND OF CHICAGO

Special Limited Scope Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: January 22, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The State makes contributions to the Public School Teachers' Pension and Retirement Fund of Chicago (Fund) as required by Section 17-127 of the Illinois Pension Code. Our special limited scope compliance examination was restricted to this expenditure authority and associated expenditures from the Common School Fund, which totaled \$308,147,000 in Fiscal Year 2024 and \$338,683,000 in Fiscal Year 2025.

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

ACCOUNTANT'S OPINION

The accountants conducted a special limited scope 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 special limited scope compliance examination was conducted by the Office of the Auditor General's staff.

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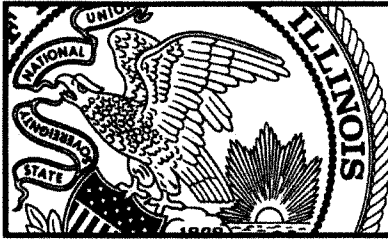
COURTNEY DZIERWA
Division Director

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:cgc



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

SEX OFFENDER MANAGEMENT BOARD

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

Release Date: January 15, 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	2018			24-1
Category 2:	0	0	0				
Category 3:	0	1	1				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

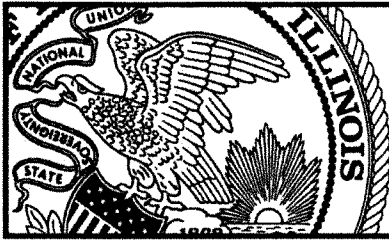
SYNOPSIS

- (24-01) The Sex Offender Management Board was not seated in accordance with the requirements set forth in the Sex Offender Management Board 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 EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

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

Release Date: March 5, 2026

INTRODUCTION

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

- State of Illinois, Department of Central Management Services
- State of Illinois, Department of Transportation
- State of Illinois, Department of Innovation and Technology
- State of Illinois, Department of Corrections

Our Special Assistant Auditors were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows, as applicable to each employer:

- A. All of the Employers' employees required to be enrolled in the State Employees' Retirement System (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 State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan), administered by the State of Illinois, Department of Central Management Services (CMS), occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Employers to CMS through the System.

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

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

- C. The employer group insurance contributions, 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 Employers for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Employers' proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources, and OPEB expense.

SYNOPSIS

There were no findings 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 Sikich CPA LLC.

SIGNED ORIGINAL ON FILE

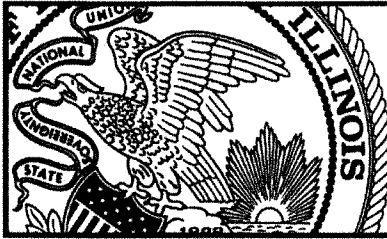
COURTNEY DZIERWA
Division Director

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

STATE OF ILLINOIS

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

Release Date: February 10, 2026

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	2022	24-03		
Category 2:	0	0	0	2007	24-01		
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2002	24-02		
TOTAL	0	3	3				
FINDINGS LAST AUDIT: 5							

INTRODUCTION

The Illinois Office of Comptroller prepares the State of Illinois' Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report is the State's official annual report, which provides the readers with the financial position of the State as of June 30, 2024, and its results of operations during the fiscal year.

The financial section of the Annual Comprehensive Financial Report includes the Independent Auditor's Report on the basic financial statements, management's discussion and analysis, the basic financial statements, required supplementary information, and individual fund statements and schedules.

AUDITOR'S OPINIONS

The financial statements of the State of Illinois are fairly presented in all material respects.

The financial statements at June 30, 2024, reflect the following:

- The net position of governmental activities continued to improve and the deficit decreased by \$10.9 billion from June 30, 2023, to June 30, 2024. Overall, the net position of governmental activities is reported as a deficit of \$159.3 billion. (Exhibit 1)
- The fund balance of the General Fund improved by \$1 billion from June 30, 2023, to June 30, 2024. The fund balance is \$4.2 billion. (Exhibit 2)

- | |
|---|
| <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

SUPREME COURT

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

Release Date: February 26, 2026

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

INTRODUCTION

Our compliance examination of the Supreme Court included Appellate Court Districts 1-5.

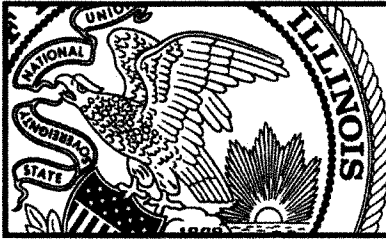
SYNOPSIS

- (25-1) The Court did not adequately document and perform timely independent internal control reviews 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
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

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

Release Date: March 5, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	3

INTRODUCTION

This digest covers the State compliance examination of the Teachers' Retirement System of the State of Illinois (System) for the two years ended June 30, 2025. A digest covering the System's financial audit as of and for the year ended June 30, 2025, was previously released on January 13, 2026.

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

AUDITOR'S OPINION

The financial audit report was previously released. 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.

ACCOUNTANT'S OPINION

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

This State compliance examination was conducted by Forvis Mazars, LLP.

SIGNED ORIGINAL ON FILE

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

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

**Financial Audit – Report on Allocation of Pension Amounts
For the Year Ended June 30, 2025**

Release Date: February 3, 2026

INTRODUCTION

This digest covers the Financial Audit of the Schedule of Employer Allocations as of and for the years ended June 30, 2025 and 2024, and the related notes. In addition, the digest also covers the Financial Audit of the totals for all entities of the columns titled beginning net pension liability as of July 1, 2024, and the ending net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense (specified column totals) included in the Schedule of Pension Amounts by Employer of the Teachers' Retirement System of the State of Illinois (System) as of and for the year ended June 30, 2025, and the related notes. We previously released a separate Financial Audit of the System's financial statements (released January 13, 2026) as of and for the year ending June 30, 2025.

The System is the administrator of a cost-sharing, multiple-employer defined benefit public employee retirement system. Membership is mandatory for all full-time, part-time and substitute public school personnel employed outside of Chicago in positions requiring licensure. Certain contributions are statutorily required to be made to the System by employees, employers, and the State of Illinois (State), who is considered a non-employer contributing entity. Beginning with the year ended June 30, 2015, employers and non-employer contributing entities that make contributions to the System were required to follow Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement 68 requires the participating employers and non-employer contributing entities that prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) to recognize their proportionate share of certain collective pension amounts in their financial statements.

Within a cost-sharing plan like the System, the pension obligation to the employees of more than one employer are pooled and System assets can be used to pay the benefits of the employees of any employer that is a member of the System. Prior to the implementation of GASB Statement 68, the portion of the System's liability not covered by assets was not allocated among the employers or State for financial reporting purposes. GASB Statement 68 changed previously followed financial reporting requirements, and as a result, employers and the State are required to report their portion of the collective pension amounts in their GAAP basis financial statements.

Due to employers and the State of Illinois needing to report their proportionate share of the collective pension amounts in their financial statements prepared in accordance with GAAP, the System has prepared the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer, which provide the necessary financial information for each employer and the State to report their proportionate share of the collective pension amounts in their financial statements. By having these Schedules audited, it also provides the employers' and the State's auditors an Independent Auditor's Opinion on the allocations and collective pension amounts reported in the Schedules.

The System's net pension liability at June 30, 2024 was \$85.9 billion. At June 30, 2025, the System's net pension liability was \$84.7 billion, of which \$83.7 billion (98.8%) was allocated to the State of Illinois as its portion of the net pension liability. The remaining amount, \$1.0 billion, was allocated to the other 1,010 employers. There were no material findings of noncompliance disclosed during our examination.

AUDITOR'S OPINIONS

The auditors stated the Schedule of Employer Allocations for the years ended June 30, 2025 and 2024, and the totals of all participating entities of the columns titled beginning net pension liability as of July 1, 2024, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense (specified column totals) in the Schedule of Pension Amounts by Employer of the Teachers' Retirement System of the State of Illinois (System) as of and for the year ended June 30, 2025, and the related notes are fairly stated in all material respects.

This financial audit was conducted by Forvis Mazars, LLP.

SIGNED ORIGINAL ON FILE

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

UNIVERSITY OF ILLINOIS

Financial Audit
 For the Year Ended June 30, 2025

Release Date: January 15, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2022	25-1		
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

The University’s financial audit report consists of three sets of financial statements as follows – the financial statements of the University, the revenue bond financial statements of the Auxiliary Facilities System, and the revenue bond financial statements of the Health Services Facilities System.

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

SYNOPSIS

- (25-1) The University did not ensure adequate controls for system access reviews and terminations over their Electronic Health Record System and Enterprise Resource Planning System.
- (25-2) The University did not properly transfer construction in progress into depreciable assets when projects were substantially complete.

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.

**University of Illinois
(A Component Unit of the State of Illinois)**

**Report Required Under *Government Auditing Standards*
For the Year Ended June 30, 2025**

Summary

The audit of the financial statements of the University of Illinois (University) was performed by RSM US LLP in accordance with *Government Auditing Standards*. This report is an integral part of that audit.

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

Summary of Findings

The auditors identified two matters involving the University's internal control over financial reporting that they considered to be a material weakness and a significant deficiency.

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	5	2024/2022	Weaknesses in Controls over Access Termination and Reviews	Material Weakness
2025-002	7	New	Inadequate Controls over Construction in Progress	Significant Deficiency

Exit Conference

The University waived an exit conference in a correspondence from Brent Rasmus, Controller and Assistant Vice President for Business and Finance, on December 11, 2025. The responses to the recommendations were provided by Jennifer Erickson, Senior Associate Director for Business and Finance, in a correspondence dated December 15, 2025.



RSM US LLP

Independent Auditor's Report

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
University of Illinois

Report on the Audit of the Financial Statements

Opinion

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the **University of Illinois Auxiliary Facilities System** (System), a segment of the University of Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

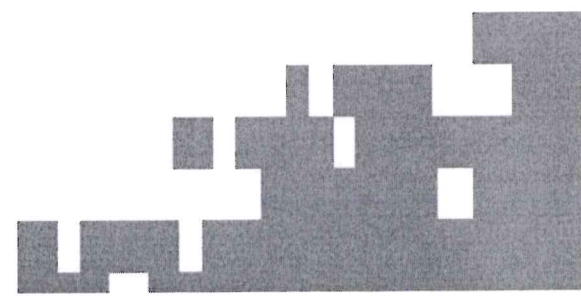
In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the System, as of June 30, 2025, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1(a), the financial statements of the System are intended to present the financial position, the changes in financial position, and, cash flows of only that portion of the business-type activities of the University of Illinois that is attributable to the transactions of the System. They do not purport to, and do not, present fairly the financial position of the University of Illinois, as of June 30, 2025, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of University of Illinois Auxiliary Facilities System Proportionate Share of the Net Pension Liability and the Notes to the Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the University Officials page and Transmittal Letter but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2025, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

SIGNED ORIGINAL ON FILE

Schaumburg
December 22, 2025

**University of Illinois
Auxiliary Facilities System
(A Segment of the University of Illinois)**

**Report Required under *Government Auditing Standards*
For the Year Ended June 30, 2025**

Summary

The audit of the financial statements of the **University of Illinois Auxiliary Facilities System (System)** was performed by RSM US 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 System's basic financial statements, issued under a separate cover.

Exit Conference

The University waived an exit conference in a correspondence from Brent Rasmus, Controller and Assistant Vice President for Business and Finance, on December 11, 2025.



Independent Auditor's Report

RSM US LLP

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
University of Illinois

Report on the Audit of the Financial Statements

Opinion

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the **University of Illinois Health Services Facilities System** (System), a segment of the University of Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

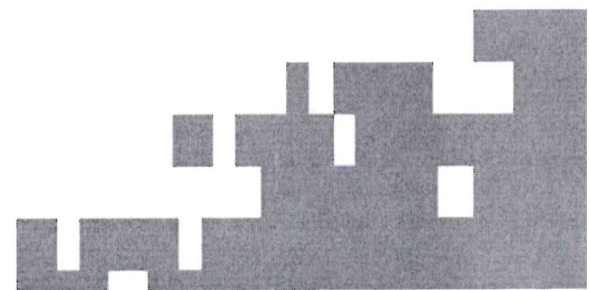
In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities for the System, a segment of the University of Illinois, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the University of Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements of the System are intended to present the financial position, the changes in financial position, and, where applicable, cash flows of only that portion of the business-type activities of the University of Illinois that is attributable to the transactions of the System. They do not purport to, and do not, present fairly the financial position of the University of Illinois, as of June 30, 2025, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of University of Illinois Health Services Facilities System Proportionate Share of the Net Pension Liability and the Notes to the Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements are not affected by this missing information.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the University Officials page and Transmittal Letter but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2025, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

SIGNED ORIGINAL ON FILE

Schaumburg, Illinois
December 22, 2025

**University of Illinois
Health Services Facilities System
(A Segment of the University of Illinois)**

**Report Required under *Government Auditing Standards*
For the Year Ended June 30, 2025**

Summary

The audit of the financial statements of the University of Illinois Health Services Facilities System (System) was performed by RSM US 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 System’s basic financial statements, issued under a separate cover.

Summary of Findings

The auditors identified two matters involving the System’s internal control over financial reporting that they considered to be a material weakness and a significant deficiency.

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
HSFS 2025-001	5	2024/2022	Weaknesses in Controls over Access Termination and Reviews	Material Weakness
HSFS 2025-002	7	New	Inadequate Controls Over Construction in Progress	Significant Deficiency
Prior Findings Not Repeated				
A	9		Weakness in Controls Over Allocated Activities	

Exit Conference

The University waived an exit conference in a correspondence from Brent Rasmus, Controller and Assistant Vice President for Business and Finance, on December 11, 2025. The responses to the recommendations were provided by Jennifer Erickson, Senior Associate Director for Business and Finance, in a correspondence dated December 15, 2025.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

INTERMEDIATE SERVICE CENTER #4
SOUTH COOK

FINANCIAL AUDIT

Release Date: February 11, 2026

For the Year Ended: June 30, 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	2024			25-1
Category 2:	0	0	0				
Category 3:	0	1	1				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (25-1) The Intermediate Service Center #4 had inadequate controls over grant compliance.

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 #1
ADAMS, BROWN, CASS, MORGAN, PIKE, AND SCOTT COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: February 18, 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 #1'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.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:JRB



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #3
BOND, CHRISTIAN, EFFINGHAM, FAYETTE, AND MONTGOMERY
COUNTIES

FINANCIAL AUDIT
 For the Year Ended: June 30, 2025

Release Date: February 18, 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							

SYNOPSIS

- (25-1) The Regional Office of Education #3 did not have 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 #8
CARROLL, JO DAVIESS, AND STEPHENSON COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: February 18, 2026

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 #8'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:BAO



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #13
CLINTON, JEFFERSON, MARION AND WASHINGTON COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025.

Release Date: January 14, 2026

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 #13's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Galleros Robinson, CPAs, LLP.

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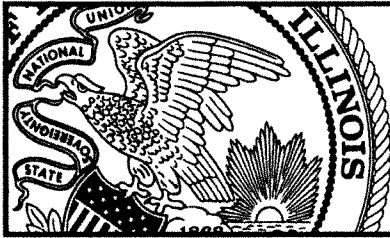
JOE BUTCHER
Division Director

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 #16
DEKALB COUNTY

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

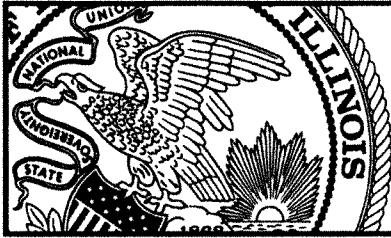
Release Date: February 18, 2026

FINDINGS THIS AUDIT: 2				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				
Category 2:	1	0	1				
Category 3:	<u>1</u>	<u>0</u>	<u>1</u>				
TOTAL	2	0	2				
FINDINGS LAST AUDIT: 0							

SYNOPSIS

- (25-1) The Regional Office of Education #16 had inadequate internal control over the bank reconciliation process.
- (25-2) The Regional Office of Education #16 had noncompliance with grant 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/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 #24
GRUNDY AND KENDALL COUNTIES

FINANCIAL AUDIT
 For the Year Ended: June 30, 2025

Release Date: January 14, 2026

FINDINGS THIS AUDIT: 1				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				
Category 2:	0	0	0				
Category 3:	<u>1</u>	<u>0</u>	<u>1</u>				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (25-1) The Regional Office of Education #24 did not have supporting documentation for salaried employees.

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



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

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #32
IROQUOIS AND KANKAKEE COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: February 11, 2026

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 #32's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Roth & Company, LLP.

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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

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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #33
HENDERSON, KNOX, MERCER AND WARREN COUNTIES

FINANCIAL AUDIT (In Accordance with the
Uniform Guidance)
For the Year Ended: June 30, 2025

Release Date: February 11, 2026

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 #33's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Galleros Robinson, CPAs, LLP.

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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:BAO



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #51
MENARD AND SANGAMON COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: February 18, 2026

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 #51's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Doehring, Winders & Co. LLP.

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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

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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #54
VERMILION COUNTY

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: February 18, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	2024		25-1	
Category 1:	0	0	0				
Category 2:	1	1	2				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (25-1) The Regional Office of Education #54 had inadequate internal control over the bank reconciliation process.
- (25-2) The Regional Office of Education #54 had inadequate internal control over receipts.

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.