

STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

SUPREME COURT OF ILLINOIS (INCLUDING APPELLATE COURT DISTRICTS 1-5 AND THE ILLINOIS COURTS COMMISSION)

Compliance Examination For the Year Ended June 30, 2021

FINDINGS THIS AUDIT:

N/A

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Release Date: January 19, 2023

FINDINGS LAST AUDIT:

INTRODUCTION

Certain financial statement elements within an employer's financial statements which are attributable to pensions are dependent on the census data of its employees. Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension plan. The purpose of a compliance examination of census data is to provide assurance to employers and their auditors that employers have enrolled employees in the plan in accordance with applicable laws, rules, and regulations, changes in significant elements of census data for employees were reported to the plan, and employer contributions remitted to the plan 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 the Supreme Court of Illinois (Court) for the year ended June 30, 2021. The accountants stated the Court complied, in all material respects, with the requirements described in the report.

This Compliance Examination of Census Data was conducted by RSM US LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK 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

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