



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, 2023**

**Release Date: March 14, 2024**

**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, 2023.

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, 2022.
- 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, 2022, 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. date of birth;
  - b. gender; and,
  - c. 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, 2022, 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. date of birth;
  - b. gender; and,
  - c. 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, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

## **SYNOPSIS**

- Two of the 9 Universities had not performed an initial complete reconciliation of their census data recorded by SURS to their internal records to establish a base year of complete and accurate census data.
- After establishing a base year, 2 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.
- Six 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, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Plan administered by CMS ended June 30, 2022; and,
- 4) the proportionate share allocation year for the Plan ended June 30, 2023,

This examination of the census data was conducted by FORVIS, LLP.

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JANE CLARK  
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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