

ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2005

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The IHSA serves member schools by providing leadership for equitable participation in interscholastic athletics and activities that enrich the educational experience.

December 12, 2005

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 E. Ash
Springfield, IL 62703-3154

Dear Mr. Holland:

We are responsible for the identification of, and compliance with all requirements set forth in the School Code (105 ILCS 5/10-22.40, 5/22-24 and 5/27-1). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Association's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2004, the Association has materially complied with the assertions below.

- A. The Association conducted post-season high school basketball tournaments for both boys and girls in which the tournaments were identically structured;
- B. The Association would permit a post audit by the Auditor General;
- C. The Association submitted an annual report to the State Board of Education dealing with trends in female participation in athletic competition, including the numbers of female and male participants from each member school and details on programs by the Association to increase female participation;
- D. The Association voluntarily complied with the public access provisions set forth in Sections 3 and 4 of the State Records Act;
- E. The Association supplied all agenda materials and information that is supplied to its Board of Directors to the liaison representatives from the General Assembly.

Sincerely,

Martin L. Hickman, Ed.D.
Executive Director

MLH:jw

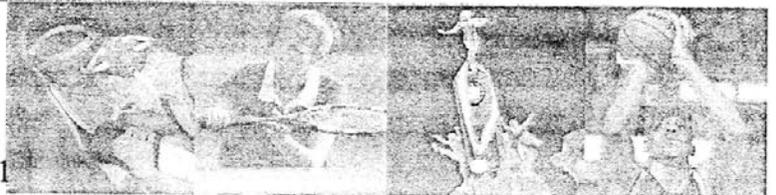


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ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION
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COMPLIANCE REPORT

SUMMARY

The special limited compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORT

The Independent Accountants' Special Report on Limited State Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

SCHEDULE OF FINDINGS

The Illinois High School Association did not have any current or prior year findings.

EXIT CONFERENCE

The Illinois High School Association declined a formal exit conference.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' SPECIAL REPORT ON LIMITED
STATE COMPLIANCE AND ON SUPPLEMENTARY INFORMATION
FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

At your direction and pursuant to State statute (105 ILCS 5/10-22.40), we have examined the Illinois High School Association's compliance with the requirements listed below for the years ended June 30, 2005 and 2004. The management of the Illinois High School Association is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois High School Association's compliance based on our examination.

- A. The Illinois High School Association conducted post-season high school basketball tournaments for both boys and girls in which the tournaments were identically structured;
- B. The Illinois High School Association would permit a post audit by the Auditor General;
- C. The Illinois High School Association submitted an annual report to the State Board of Education dealing with trends in female participation in athletic competition, including the numbers of female and male participants from each member school and details on programs by the Association to increase female participation;
- D. The Illinois High School Association complied with the public access provisions set forth in Sections 3 and 4 of the State Records Act;
- E. The Illinois High School Association supplied all agenda materials and information that is supplied to its Board of Directors to the liaison representatives from the General Assembly.

These compliance requirements are set forth in the School Code (105 ILCS 5/10-22.40, 5/22-24 and 5/27-1). We found no other programmatic compliance mandates in State law or regulation to which the Association is presently subject.

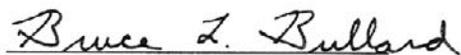
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois High School Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois High School Association's compliance with specified requirements.

In our opinion, the Illinois High School Association complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005 and 2004. There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have not applied any procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2005 and the 2004 Supplementary Information for State Compliance Purposes. We do not express an opinion on the supplementary information.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and Association management and is not to be and should not be used by anyone other than these specified parties.


Bruce L. Bullard, CPA
Compliance Division Director

December 12, 2005

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SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules:

Financial Information (Not Examined)

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have not applied any procedures as prescribed by the Audit Guide as adopted by the Auditor General. The auditors do not express an opinion on the supplementary information.

ILLINOIS HIGH SCHOOL ASSOCIATION
FINANCIAL INFORMATION
 For the Two Fiscal Years Ended June 30, 2005
 (Not Examined)

The Illinois High School Association's financial statements were audited by Clifton Gunderson LLP. Supplementary data accompanying the Association's financial statements shows the following revenue and expense data for the basketball tournaments held during the fiscal years ended June 30, 2005 and 2004:

<u>2005</u>	<u>REVENUES</u>	<u>EXPENSES</u>
Boys – Class A	\$ 786,193	\$ 117,442
Boys – Class AA	828,376	131,771
Girls – Class A and AA Combined	423,300	292,012
<u>2004</u>		
Boys – Class A	\$ 832,005	\$ 130,806
Boys – Class AA	885,526	113,812
Girls – Class A and AA Combined	504,395	247,087