

ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

STATE OF ILLINOIS
ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	1
Management Assertion Letter	2
Compliance Report	
Summary	3
Auditors' Report	
Independent Accountants' Special Report on Limited State Compliance and on Supplementary Information for State Compliance Purposes	4
Supplementary Information for State Compliance Purposes	
Summary	6
Fiscal Schedules	
Financial Information (Not Examined)	7

STATE OF ILLINOIS
ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

AGENCY OFFICIALS

Illinois High School Association

Executive Director:	Marty Hickman
Assistant Executive Directors:	Sue Hinrichsen
	Dave Gannaway
	Beth Sauser
	Scott Johnson
	Kurt Gibson
	Ron McGraw
	Susie Knoblauch
	Matt Troha (08/28/08 – Present)

Board Members

As of June 30, 2009, the Board was comprised of:

Jim Woodward (President)	Jim Boyd
Ron Conner (Vice President)	Gregory Jones
Paul Whittington (Secretary)	Jeanette Nuckolls
Gregory Bradley (Treasurer)	Daniel Klett
Joyce Kenner	Joseph Schmidt
Michael Gardner	

Agency offices are located at:
Illinois High School Association
2715 McGraw Drive
Bloomington, Illinois 61704

MANAGEMENT ASSERTION LETTER

May 5, 2010

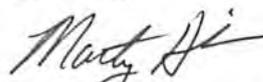
Honorable William G. Holland
Auditor General
Iles Park Plaza
740 E. Ash
Springfield, IL 62703-3154

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, 2009. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2008, the Association has materially complied with the assertions below. Please note that the IHSA does not charge schools membership dues.

- 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 routinely voluntarily complies with the public access provisions set forth in Sections 3 and 4 of the State Records Act. However, since the Association does not charge membership dues, we do not feel that we are obligated to comply;
- 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

STATE OF ILLINOIS
ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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 waived an exit conference in a letter dated May 5, 2010.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE 5-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006

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 the School Code (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, 2009 and 2008. 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.

The Association noted in its assertion letter that its compliance with the public access provisions set forth in sections 3 and 4 of the State Records Act was voluntary. According to the Association, it does not charge membership dues and so the Association does not feel obligated to comply.

We conducted our examination 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 listed in the first paragraph of this report 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 requirements listed in the first paragraph of this report during the two years ended June 30, 2009. 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 to the 2009 and the 2008 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 intended to be and should not be used by anyone other than these specified parties.



Bruce L. Bullard, CPA

Director of Financial and Compliance Audits

May 05, 2010

STATE OF ILLINOIS
ILLINOIS HIGH SCHOOL ASSOCIATION
SPECIAL LIMITED COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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

STATE OF ILLINOIS
ILLINOIS HIGH SCHOOL ASSOCIATION
FINANCIAL INFORMATION
For the Two Years Ended June 30, 2009
(Not Examined)

Revenue and expenditure data and statistics for the Association during the fiscal years ended June 30, 2009 and 2008 follows:

REVENUE AND EXPENDITURE STATISTICS	FY 2009	FY 2008
TOTAL REVENUES (ALL FUNDS)	\$10,080,311	\$10,074,906
TOTAL EXPENSES (ALL FUNDS)	\$10,183,492	\$10,251,443
TOTAL PROGRAM EXPENSES.....	\$6,701,959	\$6,841,605
% of Total Expenses.....	65.81%	66.74%
Athletic Officials	\$325,490	\$384,302
% of Program Expenses	4.86%	5.62%
Boys Athletic Tournaments	\$3,192,329	\$3,380,358
% of Program Expenses	47.63%	49.41%
Girls Athletic Tournaments	\$1,729,258	\$1,778,512
% of Program Expenses	25.80%	25.99%
Contests.....	\$502,198	\$501,299
% of Program Expenses	7.49%	7.33%
Other	\$952,684	\$797,134
% of Program Expenses	14.22%	11.65%
TOTAL ADMINISTRATIVE EXPENSES	\$3,481,533	\$3,409,838
% of Total Expenses	34.19%	33.26%
 SELECTED ACTIVITY MEASURES	 FY 2009	 FY 2008
Basketball Tournament Revenues		
Boys Class 1A, 2A, 3A and 4A combined.....	\$2,456,520	\$2,383,119
Girls Class 1A, 2A, 3A and 4A combined.....	\$824,815	\$744,604
Basketball Tournament Expenses		
Boys Class 1A, 2A, 3A and 4A combined.....	\$1,088,676	\$1,189,664
Girls Class 1A, 2A, 3A and 4A combined.....	\$681,557	\$759,451