



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

William G. Holland, Auditor General

**SUMMARY REPORT DIGEST**

**REGIONAL OFFICE OF EDUCATION #14**  
**SUBURBAN COOK COUNTY**

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2010**

**Release Date: March 30, 2011**

**Summary of Findings:**

<b>Total this audit:</b>	<b>N/A</b>
<b>Total last audit:</b>	<b>11</b>
<b>Repeated from last audit:</b>	<b>N/A</b>

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2010.

**AUDITORS' OPINION**

The Regional Office of Education #14 was abolished effective July 1, 2010. The Regional Office of Education #14 did not prepare and provide financial statements and note disclosures to the auditors for the year ending June 30, 2010. Consequently, our auditors were unable to perform a financial audit and issue an opinion thereon. Further, we were unable to issue a "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards" since a financial audit could not be performed.

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WILLIAM G. HOLLAND  
Auditor General

WGH:KJM

AUDITORS ASSIGNED: Winkel, Parker & Foster, CPA PC were our special assistant auditors.

{Revenues and expenditures are summarized on the reverse page.}

**REGIONAL OFFICE OF EDUCATION #14**  
**SUBURBAN COOK COUNTY**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2010**  
**(Unaudited)**

	<b>FY 2010*</b>	<b>FY 2009**</b>
<b>TOTAL REVENUES</b>	N/A	\$2,106,117
Local Sources	N/A	\$748,147
% of Total Revenues	N/A	35.52%
State Sources	N/A	\$1,257,970
% of Total Revenues	N/A	59.73%
Federal Sources	N/A	\$100,000
% of Total Revenues	N/A	4.75%
<b>TOTAL EXPENDITURES</b>	N/A	\$2,252,645
Salaries and Benefits	N/A	\$1,087,482
% of Total Expenditures	N/A	48.28%
Purchased Services	N/A	\$345,028
% of Total Expenditures	N/A	15.32%
All Other Expenditures	N/A	\$820,135
% of Total Expenditures	N/A	36.41%
<b>TOTAL NET ASSETS</b>	N/A	(\$1,088,372)
<b>INVESTMENT IN CAPITAL ASSETS</b>	N/A	\$21,089
Percentages may not add due to rounding.		

<b>REGIONAL SUPERINTENDENT</b>
During Audit Period: Honorable Charles A. Flowers (Resigned effective May 7, 2010) Deputy Regional Superintendent Dr. Anthony Epah (Effective May 8, 2010) Currently: The ROE was abolished effective July 1, 2010

\* **Auditors were unable to perform a financial audit for FY 2010. Financial statements were not prepared by ROE #14.**

\*\* **Auditors expressed a disclaimer of opinion on the financial statements for FY 2009.**