SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #19
DUPAGE COUNTY

FINANCIAL AUDIT (In accordance with the Uniform Guidance)
For the Year Ended: June 30, 2021

Release Date: July 22, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	2	0	2				
TOTAL	2	0	2				
FINDINGS LAST AUDIT: 0							

SYNOPSIS

- (21-1) The Regional Office of Education #19 did not provide completed financial statements in an auditable form by the August 31 deadline.
- (21-2) The Regional Office of Education #19 had noncompliance with grant requirements.

Category 1:	Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are **significant deficiencies** in internal control and/or noncompliance with State laws and regulations.
Category 3:	Findings that have **no internal control issues but are in noncompliance** with federal and/or State laws and regulations.

REGIONAL OFFICE OF EDUCATION #19
DUPAGE COUNTY

FINANCIAL AUDIT
(In accordance with the Uniform Guidance)
For The Year Ended June 30, 2021

	FY 2021	FY 2020
TOTAL REVENUES	$12,424,464	$14,537,484
Local Sources	$2,544,558	$2,938,512
% of Total Revenues	20.48%	20.21%
State Sources	$7,707,674	$9,936,606
% of Total Revenues	62.04%	68.35%
Federal Sources	$2,172,232	$1,662,366
% of Total Revenues	17.48%	11.44%
TOTAL EXPENDITURES	$11,693,308	$13,648,552
Salaries and Benefits	$2,879,196	$5,265,219
% of Total Expenditures	24.62%	38,58%
Purchased Services	$2,787,590	$2,419,433
% of Total Expenditures	23.84%	17.73%
All Other Expenditures	$6,026,522	$5,963,900
% of Total Expenditures	51.54%	43.70%
TOTAL NET POSITION	$6,812,718[1]	$4,112,329
INVESTMENT IN CAPITAL ASSETS	$0	$171,828[2]

[1] The FY 2021 beginning net position was restated by $1,969,233 due to a change in accounting principle from generally accepted accounting principles (GAAP) basis to cash basis of accounting.

[2] Capital asset amounts include debt associated with a capital lease.

Percentages may not add due to rounding.

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Darlene Ruscitti Currently: Honorable Amber Quirk

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

DELAY OF AUDIT

The Regional Office of Education #19 did not provide completed financial statements in an auditable form by the August 31 deadline.

The Regional Office of Education #19 (ROE) did not provide completed financial statements in an auditable form by the August 31 deadline. The ROE did not provide financial statements for audit until October 17, 2025.

The ROE is subject to 105 ILCS 5/2-3.17a which requires the Auditor General's office to cause an audit to be made, as of June 30th of each year, of the financial statements of all accounts, funds and other moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State and of each educational service center established in the School Code. The audit is to be conducted in accordance with Generally Accepted Government Auditing Standards. A Regional Office of Education or Educational Service Center may utilize a cash basis, modified cash basis, or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for audit. The ROE has chosen the cash basis of accounting for financial reporting.

In accordance with 105 ILCS 5/2-3.17a, the Auditor General has promulgated administrative rules and regulations to govern this process. Those rules, 74 Ill. Adm. Code 420.320 (c)(2), state that for audit purposes, each regional office of education and educational service center shall make available to the Auditor General or its designee all books and records deemed necessary to make and complete the required audits. The records shall be completed in auditable form by August 15 of the succeeding fiscal year. Financial reports are to be available no later than August 31 in order that the annual audit may be done by an independent auditor selected by the Auditor General. In addition, prudent business practices and transparency require timely preparation and completion of financial statements.

Regional Office management indicated Fiscal Year 2021 financial statements were not available until October 17, 2025. (Finding 2021-001, pages 13-14)

The auditors recommended the ROE should implement procedures to ensure compliance with 105 ILCS 5/2-3.17a and 74 Ill. Adm. Code 420.320 (c)(2). These financial statements need to be presented to the Auditor General's independent auditors for audit by the August 31 deadline.

ROE Response: *The ROE agrees with the finding and is working with their contracted accounting firm to ensure that the office gets back on schedule with the yearly audit deadlines.*

NONCOMPLIANCE WITH GRANT REQUIREMENTS

The Regional Office of Education #19 had noncompliance with grant requirements.

The Regional Office of Education #19 had noncompliance with grant requirements. The ROE submitted 13 out of 37 (35%) expenditure reports untimely, ranging from 9 to 27 days late.

Item 5 of Section A of the Illinois State Board of Education's *State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures* requires grantees with an approved state and/or federal grant program to submit quarterly expenditure reports, at minimum, on or before 20 calendar days after the end of the reporting quarter.

Regional Office management indicated they did not have adequate procedures in place to ensure expenditure reports were reviewed and submitted within required deadlines. (Finding 2021-002, page 15)

The auditors recommended the ROE should implement procedures to ensure expenditure reports are prepared, reviewed, and submitted in a timely manner in accordance with grant requirements.

ROE Response: *The ROE will review expenditure reports on a timely basis to ensure they are submitted within the required timeframe.*

AUDITORS' OPINION

Our auditors state the Regional Office of Education #19 financial statements as of June 30, 2021 are fairly presented in all material respects.

This financial audit was conducted by the firm of Sikich.

SIGNED ORIGINAL ON FILE

TRICIA WAGNER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:JMT