



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS GRAIN INSURANCE CORPORATION**

State Compliance Examination  
For the Two Years Ended June 30, 2025

Release Date: March 31, 2026

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>0</b>

**INTRODUCTION**

The Illinois Grain Insurance Corporation (Corporation) was created to make investments with funds assessed and collected by the Department of Agriculture (Department) and to transfer funds to the Department's Grain Indemnity Trust Fund when the Director of the Department determines it necessary in order to compensate claimants in accordance with the Illinois Grain Code. The assessments are collected from grain dealers, warehousemen, grain sellers, and lenders as established in the Code.

This digest covers the compliance examination of the Corporation for the two years ended June 30, 2025. A separate digest covering the Corporation's Financial Audit as of and for the year ended June 30, 2025 and June 30, 2024 is being separately released.

There were no material findings of noncompliance disclosed during our examination.

**AUDITOR'S OPINION**

The financial audit report was separately released. The auditors stated the financial statements of the Corporation as of and for the years ended June 30, 2025, and June 30, 2024, are fairly stated in all material respects.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Corporation for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Corporation complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by Adelfia LLC.

**SIGNED ORIGINAL ON FILE**

COURTNEY DZIERWA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

FRANK J. MAUTINO  
Auditor General

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