



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #24
GRUNDY AND KENDALL COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: January 14, 2026

FINDINGS THIS AUDIT: 1			AGING SCHEDULE OF REPEATED FINDINGS				
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0				
Category 2:	0	0	0				
Category 3:	1	0	1				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (25-1) The Regional Office of Education #24 did not have supporting documentation for salaried employees.

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 #24
GRUNDY AND KENDALL COUNTIES

FINANCIAL AUDIT
For The Year Ended June 30, 2025

	FY 2025	FY 2024
TOTAL REVENUES	\$3,833,083	\$4,579,765
Local Sources	\$589,467	\$784,669
% of Total Revenues	15.38%	17.13%
State Sources	\$3,011,115	\$3,519,124
% of Total Revenues	78.56%	76.84%
Federal Sources	\$232,501	\$275,972
% of Total Revenues	6.07%	6.03%
TOTAL EXPENDITURES	\$3,770,879	\$4,304,939
Salaries and Benefits	\$2,113,930	\$2,392,376
% of Total Expenditures	56.06%	55.57%
Purchased Services	\$1,281,149	\$1,409,021
% of Total Expenditures	33.97%	32.73%
All Other Expenditures	\$375,800	\$503,542
% of Total Expenditures	9.97%	11.70%
TOTAL NET POSITION	\$2,067,158	\$2,004,954
INVESTMENT IN CAPITAL ASSETS	\$0	\$0

Percentages may not add due to rounding.

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Christopher Mehochko (until February 28, 2025)
Currently: Honorable Meghan Martin (as of March 1, 2025)

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

SALARIES AND BENEFITS NOT SUPPORTED BY PROPER DOCUMENTATION

**The Regional Office of Education
#24 did not have supporting
documentation for salaried
employees.**

The Regional Office of Education #24 (ROE) did not have any supporting documentation for salaried employees who worked solely on a single grant. Only hourly employees and those paid out of multiple grants were required to complete timesheets.

The *Illinois State Board of Education State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures* requires periodic certifications from employees who work solely on a single grant or cost objective to support the charges for their salaries and benefits. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.

According to the ROE, they weren't aware of the requirements mentioned above. They simply forgot to adjust their timesheets to meet the requirement when acquiring a new grant program.

The auditors recommended the ROE require certifications for employees who work solely on a single grant at least semiannually to support salary and benefit costs.

ROE Response: *This requirement has been communicated to the appropriate personnel, and a process and procedure has already been implemented.*

AUDITORS' OPINION

Our auditors state the Regional Office of Education #24's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Galleros, Robinson CPAs, LLP.

SIGNED ORIGINAL ON FILE

JOE BUTCHER
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

FJM:BAO