



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

Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #39
MACON AND PIATT COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: May 27, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since 2019	Category 1	Category 2	Category 3
Category 1:	<u>New</u> 0	<u>Repeat</u> 0	<u>Total</u> 0				25-1
Category 2:	0	0	0				
Category 3:	0	<u>1</u>	<u>1</u>				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (25-1) The Regional Office of Education #39 had inadequate controls over grant compliance.

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 #39
MACON AND PIATT COUNTIES

FINANCIAL AUDIT
For The Year Ended June 30, 2025

	FY 2025	FY 2024
TOTAL REVENUES	\$7,354,364	\$7,628,818
Local Sources	\$1,232,739	\$1,250,277
% of Total Revenues	16.76%	16.39%
State Sources	\$5,508,764	\$5,207,534
% of Total Revenues	74.90%	68.26%
Federal Sources	\$612,861	\$1,171,007
% of Total Revenues	8.33%	15.35%
TOTAL EXPENDITURES	\$6,884,171	\$6,537,454
Salaries and Benefits	\$3,215,147	\$2,587,929
% of Total Expenditures	46.70%	39.59%
Purchased Services	\$2,507,543	\$2,453,953
% of Total Expenditures	36.42%	37.54%
All Other Expenditures	\$1,161,481	\$1,495,572
% of Total Expenditures	16.87%	22.88%
TOTAL NET POSITION	\$3,754,559	\$3,284,366
INVESTMENT IN CAPITAL ASSETS	\$343,825	\$342,207
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Jill Reedy Currently: Honorable Jill Reedy

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

CONTROLS OVER GRANT COMPLIANCE

The Regional Office of Education #39 had inadequate controls over grant compliance.

The Regional Office of Education #39 (ROE) had inadequate controls over grant compliance. The ROE did not timely submit the required reports to the Illinois State Board of Education (ISBE) in compliance with the grant award agreement.

During testing of the ROE's compliance with the grant reporting requirements, we noted four of 48 (8%) quarterly expenditure reports were submitted between 1 to 26 days late.

The grant award agreements between the ROE and ISBE requires ROE #39 to complete and submit expenditure reports quarterly. The quarterly expenditure reports are due 20 calendar days after the end of the reporting quarter.

The Code of Federal Regulations (Code) (2 CFR. §200.303 (a)) requires the ROE #39 to establish and maintain effective internal control over the federal award to provide reasonable assurance the ROE is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Effective internal controls should include procedures to ensure compliance with grant reporting requirements and expenditure reports are properly supported. All State and federal passthrough awards are required to follow the Grant Accountability and Transparency Act (GATA) per 30 ILCS 708/20. GATA requires the grantee to comply with federal guidelines under 2 CFR. §200.

Regional Office management indicated that the required reports were not timely submitted due to oversight in monitoring grant-specific reporting deadlines that differed from the standard quarterly cycle. (Finding 25-001, pages 10 – 11) **This finding was first reported in 2019.**

The auditors recommended the ROE implement procedures to ensure adherence to the grant reporting requirements.

ROE Response: *The ROE agrees with the findings and will provide close oversight for the timely submission of grant expenditures and performance reports. Checklists, due dates, and reminders are shared from the Regional Superintendent to the Business Office Manager and Program Directors.*

AUDITORS' OPINION

Our auditors state the Regional Office of Education #39's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Roth & Co., LLP.

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:BAO