



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

Frank J. Mautino, Auditor General

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**SUMMARY REPORT DIGEST**

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**STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS**

**Compliance Examination of Census Data  
For the Year Ended June 30, 2024**

**Release Date: June 17, 2025**

**INTRODUCTION**

This digest covers the Compliance Examination of Census Data for pensions for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2024:

- State of Illinois, Office of the Secretary of State
- State of Illinois, Department of Children and Family Services
- State of Illinois, Department of Human Services
- State of Illinois, Department of the Lottery
- State of Illinois, Department of Healthcare and Family Services
- State of Illinois, Department of Revenue
- State of Illinois, Capital Development Board
- State of Illinois, Environmental Protection Agency, Fund 270 – Water Revolving Fund
- Illinois State Board of Education
- Illinois Student Assistance Commission
- Illinois Workers' Compensation Commission, Self-Insurers Security Fund
- Illinois State Toll Highway Authority
- State of Illinois, Illinois State Police and the Illinois State Toll Highway Authority

Our Special Assistant Auditors for the State Employees' Retirement System of Illinois (System) were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows, as applicable to each Employer:

- A. All of the Employers' employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Employers to the System.

The significant elements of census data of the System include each employee's:

- a. social security number;
- b. first and last name;
- c. date of birth;
- d. gender;

- e. rate of pay; and,
  - f. retirement deduction code.
- C. The employer contributions remitted by the Employers to the System during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Further, General Revenue Fund payroll paid by the Employers and recorded within the Statewide Accounting Management System under detail object code 1120 was complete, accurate, and in accordance with applicable laws, rules, and regulations.

For the Illinois State Police (Department) in conjunction with the Illinois State Toll Highway Authority (Authority):

- A. All of the Department's personnel, assigned duties relating to policing and patrolling the Authority's toll roads, required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024. The enrollment of these personnel within the System occurred through payroll transactions which were processed by the Authority using information provided by the Department.
- B. The changes in significant elements of census data for the Department personnel, assigned duties relating to policing and patrolling the Authority's toll roads, required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department through the Authority's payroll transactions to the System.

The significant elements of census data of the System include each employee's:

- a. social security number;
  - b. first and last name;
  - c. date of birth;
  - d. gender;
  - e. rate of pay; and,
  - f. retirement deduction code.
- C. The employer contributions remitted by the Authority, for the Department's personnel assigned duties relating to policing and patrolling the Authority's toll roads, to the System during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

### **SYNOPSIS**

Three of the Employers (Department of the Lottery, Department of Healthcare and Family Services, and Illinois Workers' Compensation Commission) had a finding for inaccurate census data. These findings are enumerated within each Employer's individual sections of the compliance examination of census data report.

### **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of census data for the Employers for the year ended June 30, 2024. The accountants stated the Employers complied, in all material respects, with the requirements described in the report.

This compliance examination of census data was conducted by RSM US LLP.

**SIGNED ORIGINAL ON FILE**

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COURTNEY DZIERWA  
Division Director

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

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FRANK J. MAUTINO  
Auditor General

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