


State of Illinois Teachers' Retirement System (A Component Unit of the State of Illinois)

**Compliance Examination of Census Data
For the Year Ended June 30, 2024
Performed as Special Assistant Auditors for
the Auditor General, State of Illinois**



State of Illinois
Teachers' Retirement System
Compliance Examination of Census Data
For the Year Ended June 30, 2024

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North Cook Intermediate Service Center

State of Illinois
North Cook Intermediate Service Center
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Executive Director (7/1/22 – 6/30/24)	Dr. Kevin Jaunch
Executive Director (7/1/24 – present)	Dr. April D. Jordan
Assistant Executive Director (7/1/22 – 6/30/24)	Dr. April D. Jordan
Assistant Executive Director (7/1/24 – present)	Dr. Allison Slade

OFFICE

The North Cook Intermediate Service Center's administrative office is located at:

1001 E. Touhy Ave., Suite 200
Des Plaines, Illinois 60018

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the North Cook Intermediate Service Center (ISC) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ISC's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ISC has materially complied with the specified requirements listed below.

A. All of the ISC's 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, 2023.

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, 2023, were completely and accurately reported by the ISC to the System. The significant elements of census data of the System include each employee's:

- social security number;

- first and last name;
- date of birth;
- gender; rate of pay; and
- employer contribution.

C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ISC to the Fund. The significant elements of census data of the Fund include each member's: social security number;

- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ISC 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.

Yours truly,

North Cook Intermediate Service Center

SIGNED ORIGINAL ON FILE

Dr. April Jordan, Executive Director

SIGNED ORIGINAL ON FILE

Terrie Simmons, Chief Fiscal Officer

State of Illinois
North Cook Intermediate Service Center
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the North Cook Intermediate Service Center's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ISC waived an exit conference in a correspondence from April Jordan, Executive Director, on August 18, 2025

**Independent Accountant's Report on Compliance and
on Internal Control over Compliance**

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Dr. April Jordan
Executive Director
North Cook Intermediate Service Center

External Auditors
North Cook Intermediate Service Center

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the North Cook Intermediate Service Center (ISC) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ISC is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ISC's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ISC's 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, 2023.
- 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, 2023, were completely and accurately reported by the ISC 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ISC to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ISC to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ISC complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ISC complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ISC's compliance with the specified requirements.

In our opinion, the ISC complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ISC is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ISC's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ISC's compliance with the specified requirements and to test and report on the ISC's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ISC's internal control. Accordingly, we do not express an opinion on the effectiveness of the ISC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

DuPage County Regional Office of Education #19

State of Illinois
DuPage County Regional Office of Education #19
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent
Assistant Superintendent

Ms. Amber Quirk
Dr. Vickie Trotter

BOARD OF TRUSTEES

President
Vice President
Member
Member
Member
Member
Member

Jaye Wang
John Huff
Karen Zatz
Marylee Leu
Paula McGowen
Marilyn Menconi
Carolyn Carrillo

OFFICE

The DuPage County Regional Office of Education #19's primary administrative office is located at:

421 North County Farm Road
Wheaton, Illinois 60187

**AMBER QUIRK**

Regional Superintendent
DuPage County Schools

421 N. County Farm Road
Wheaton, Illinois 60187
Phone: 630.407.5800
Fax: 630.407.5802

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the DuPage County Regional Office of Education #19 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

DuPage County Regional Office of Education #19

SIGNED ORIGINAL ON FILE

Ms. Amber Quirk, Regional Superintendent

SIGNED ORIGINAL ON FILE

Ms. Janet Gierman, Interim Director of Finance

State of Illinois
DuPage County Regional Office of Education #19
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the DuPage County Regional Office of Education #19's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE did not respond to our written request, and therefore passed on the opportunity for an exit conference.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Governing Board
DuPage County Regional Office of Education #19

Ms. Amber Quick
Regional Superintendent
DuPage County Regional Office of Education #19

External Auditors
DuPage County Regional Office of Education #19

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the DuPage County Regional Office of Education #19 (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
 - 2) the proportionate share allocation year for the System ended June 30, 2024;
 - 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
- and,

4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

Lake County Regional Office of Education #34

State of Illinois
Lake County Regional Office of Education #34
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent
Assistant Regional Superintendent

Dr. Michael Karner
Ms. Courtney Curry

OFFICE

The Lake County Regional Office of Education #34's primary administrative office is located at:

300 Center Drive, Suite 100
Vernon Hills, IL 60061



Dr. Michael Karner
Regional Superintendent of Schools
300 Center Drive, Suite 100
Vernon Hills, Illinois 60061
Phone: 847-543-7833
www.lake.k12.il.us

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the Lake County Regional Office of Education #34 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.



Dr. Michael Karner
Regional Superintendent of Schools
300 Center Drive, Suite 100
Vernon Hills, Illinois 60061
Phone: 847-543-7833
www.lake.k12.il.us

- D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

Lake County Regional Office of Education #34

SIGNED ORIGINAL ON FILE

Dr. Michael Karner, Regional Superintendent

SIGNED ORIGINAL ON FILE

Pia Pinello, Director of Finance & Operations

State of Illinois
Lake County Regional Office of Education #34
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the Lake County Regional Office of Education #34's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE did not respond to our written request, and therefore passed on the opportunity for an exit conference.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Governing Board
Lake County Regional Office of Education #34

Dr. Michael Karner
Regional Superintendent
Lake County Regional Office of Education #34

External Auditors
Lake County Regional Office of Education #34

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Lake County Regional Office of Education #34 (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

**LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35**

State of Illinois
LaSalle, Marshall and Putnam Counties
Regional Office of Education #35
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent
Assistant Superintendent

Christopher Dvorak
Ryan Myers

OFFICE

The LaSalle, Marshall and Putnam Counties Regional Office of Education #35's primary administrative office is located at:

119 W Madison Street, Suite 102
Ottawa, IL 61350



Christopher B. Dvorak
Regional Superintendent
cdvorak@roe35.org

Ryan F. Myers
Asst. Regional Supt.
rmyers@roe35.org



P: 815.434.0780
F: 815.434.2453



119 W. Madison St., Suite 102
Ottawa, IL 61350



roe35.org
youtube.com/c/ROE35Presents

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of LaSalle, Marshall, and Putnam Counties Regional Office of Education #35 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023,

were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

LaSalle, Marshall, and Putnam Counties Regional Office of Education #35

SIGNED ORIGINAL ON FILE

Mr. Christopher Dvorak, Regional Superintendent

SIGNED ORIGINAL ON FILE

Lindsey K. Anderson, Chief Fiscal Officer

State of Illinois
LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the LaSalle, Marshall, and Putnam Counties Regional Office of Education #35's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE waived an exit conference in a correspondence from Chris Dvorak, Regional Superintendent, on August 18, 2025.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Christopher Dvorak
Regional Superintendent
LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35

External Auditors
LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the LaSalle, Marshall, and Putnam Counties Regional Office of Education #35 (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

Will County Regional Office of Education #56

State of Illinois
Will County Regional Office of Education #56
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent
Assistant Superintendent

Dr. Lisa Caparelli-Ruff
Dr. John Sparlin

BOARD OF TRUSTEES

President
Vice President
Member
Member

Ms. Nancy Bartels
Mr. Richard Davis
Mr. Eric Bernacki
Dr. Mimi D. Johnson

OFFICE

The Will County Regional Office of Education #56's primary administrative office is located at:

116 North Chicago St. Suite 400
Joliet, IL 60432



WILL COUNTY REGIONAL OFFICE OF EDUCATION

116 N. CHICAGO STREET, SUITE 400 · JOLIET, ILLINOIS 60432

PHONE: (815) 462-5400 · FAX: (815) 462-5402 · WWW.WILLROE.ORG

Dr. Lisa Caparelli – Ruff, *Regional Superintendent* Dr. John W. Sparlin, *Assistant Regional Superintendent*
Mr. Paul Preuss, *Chief of Staff, Director of Student Services* Mr. Luke Pavone, *Director of H.R. & R.O.E. Services*

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the Will County Regional Office of Education #56 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.

Working with Our Communities to Support Student Learning



WILL COUNTY REGIONAL OFFICE OF EDUCATION

116 N. CHICAGO STREET, SUITE 400 • JOLIET, ILLINOIS 60432
PHONE: (815) 462-5400 • FAX: (815) 462-5402 • WWW.WILLROE.ORG
Dr. Lisa Caparelli – Ruff, *Regional Superintendent* Dr. John W. Sparlin, *Assistant Regional Superintendent*

- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:
- social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

Will County Regional Office of Education #56

SIGNED ORIGINAL ON FILE

Dr. Lisa Caparelli-Ruff, Regional Superintendent

SIGNED ORIGINAL ON FILE

Dr. John Sparlin, Assistant Regional Superintendent

State of Illinois
Will County Regional Office of Education #56
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the Will County Regional Office of Education #56's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE did not respond to our written request, and therefore passed on the opportunity for an exit conference.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Governing Board
Will County Regional Office of Education #56

Dr. Lisa Caparelli-Ruff
Regional Superintendent
Will County Regional Office of Education #56

External Auditors
Will County Regional Office of Education #56

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Will County Regional Office of Education #56 (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE has complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

**Calhoun, Greene, Jersey, and Macoupin Counties
Regional Office of Education #40**

State of Illinois
Calhoun, Greene, Jersey, and Macoupin Counties
Regional Office of Education #40
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent	Michelle Mueller
Assistant Superintendent	Chad Hoesman

BOARD OF TRUSTEES

Member	Michael Painter
Member	Lyle Stoecker
Member	John Henry
Member	Mark Prose
Member	Terry Strauch
Member	Sandra Moore

OFFICE

The Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40's primary administrative office is located at:

227 E. 1st S St.
Carlinville, IL 62626

Michelle Mueller
Superintendent
225 East Nicholas Street
Carlinville, Illinois 62626
mmueller@roe40.com
Ph 217-854-4016
Fax 217-854-2032



Chad Hoesman
Asst. Superintendent
201 West Exchange Street
Jerseyville, Illinois 62052
choesman@roe40.com
Ph 618-498-5541
Fax 618-498-5543

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40

SIGNED ORIGINAL ON FILE

Ms. Michelle Mueller, Regional Superintendent

SIGNED ORIGINAL ON FILE

Grissi Heckrodt, Chief Fiscal Officer

State of Illinois
Calhoun, Green, Jersey, and Macoupin Counties
Regional Office of Education #40
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE did not respond to our written request, and therefore passed on the opportunity for an exit conference.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Governing Board
Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40

Michelle Mueller
Regional Superintendent
Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40

External Auditors
Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40 (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

St. Clair County Regional Office of Education #50

State of Illinois
St. Clair County Regional Office of Education #50
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent (7/1/22 – 11/30/23)	Mark Eichenlaub
Regional Superintendent (12/1/23 – 1/1/24)	Vacant
Regional Superintendent (1/2/24 – present)	Lori Costello

OFFICE

The St. Clair County Regional Office of Education #50's primary administrative office is located at:

1000 S. Illinois St.
Belleville, IL 62220



REGIONAL OFFICE OF EDUCATION ST. CLAIR COUNTY

Lori Costello, Regional Superintendent

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the St. Clair County Regional Office of Education #50 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:





REGIONAL OFFICE OF EDUCATION ST. CLAIR COUNTY

Lori Costello, Regional Superintendent

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

St. Clair County Regional Office of Education #50

SIGNED ORIGINAL ON FILE

Lori Costello, Regional Superintendent

SIGNED ORIGINAL ON FILE

Janelle Clark, Chief Fiscal Officer



State of Illinois
St. Clair County Regional Office of Education #50
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the St. Clair County Regional Office of Education #50's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE waived an exit conference in a correspondence from Lori Costello, Regional Superintendent, on August 18, 2025.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Lori Costello
Regional Superintendent
St. Clair County Regional Office of Education #50

External Auditors
St. Clair County Regional Office of Education #50

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the St. Clair County Regional Office of Education #50 (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

**Macon-Piatt Counties
Regional Office of Education #39**

State of Illinois
Macon-Piatt Counties Regional Office of Education #39
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent
Assistant Superintendent

Jill Reedy
Dr. Nancy Brodbeck

BOARD OF SCHOOL TRUSTEES

Member
Member

Mr. Michael Oakley
Mr. Richard Shelby

OFFICE

The Macon-Piatt Counties Regional Office of Education #39's office is located at:

3433 Rupp Pkwy
Decatur, IL 62526

Jill R. Reedy
Regional Superintendent

Dr. Nancy Brodbeck
Assistant Superintendent

Dr. Zakry Standerfer
Assistant Superintendent

3433 Rupp Parkway
Decatur, IL 62526
Phone: 217-872-3721
Fax: 217-872-0240



August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the Macon-Piatt Counties Regional Office of Education #39 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.

D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

Macon-Piatt Regional Office of Education #39

SIGNED ORIGINAL ON FILE

Ms. Jill Reedy, Regional Superintendent

SIGNED ORIGINAL ON FILE

Ms. Elizabeth Shriver, Business Manager

State of Illinois
Macon-Piatt Counties Regional Office of Education #39
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the Macon-Piatt Counties Regional Office of Education #39's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE waived an exit conference in a correspondence from Jill Reedy, Regional Superintendent, on August 18, 2025.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Governing Board
Macon-Piatt Counties Regional Office of Education #39

Jill Reedy
Regional Superintendent
Macon-Piatt Counties Regional Office of Education #39

External Auditors
Macon-Piatt Counties Regional Office of Education #39

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Macon-Piatt Counties Regional Office of Education #39 (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

ROE Professional Services

State of Illinois
ROE Professional Services
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Regional Superintendent	Ms. Amber Quirk
Assistant Superintendent	Dr. Vickie Trotter

BOARD OF TRUSTEES

President	Jaye Wang
Vice President	John Huff
Member	Karen Zatz
Member	Marylee Leu
Member	Paula McGowen
Member	Marilyn Menconi
Member	Carolyn Carrillo

OFFICE

The Regional Office of Education Professional Services' primary administrative office is located at:

421 North County Farm Road
Wheaton, Illinois 60187

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the ROE Professional Services (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were

completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE 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.

Yours truly,

ROE Professional Services

SIGNED ORIGINAL ON FILE

Ms. Amber Quirk, Regional Superintendent

SIGNED ORIGINAL ON FILE

Ms. Janet Gierman, Interim Director of Finance

State of Illinois
ROE Professional Services
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the ROE Professional Services' census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The ROE did not respond to our written request, and therefore passed on the opportunity for an exit conference.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Governing Board
ROE Professional Services

Amber Quirk
Regional Superintendent
ROE Professional Services

External Auditors
ROE Professional Services

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the ROE Professional Services (ROE) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE's 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, 2023.
- 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, 2023, were completely and accurately reported by the ROE 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ROE to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the ROE to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the ROE Professional Services is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the ROE's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ROE's compliance with the specified requirements and to test and report on the ROE's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ROE's internal control. Accordingly, we do not express an opinion on the effectiveness of the ROE's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

**Illinois Department of Human Services
Illinois School for the Visually Impaired**

State of Illinois
Illinois Department of Human Services
Illinois School for the Visually Impaired
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Secretary	Dulce M. Quintero
Chief Financial Officer (01/01/25 through present)	Joseph Wellbaum
Chief Financial Officer (through 12/31/24)	Robert Brock
Chief Internal Auditor	Amy Macklin
Audit Liaison	Christopher Finley

OFFICE

The Illinois School for the Visually Impaired's office is located at:

658 East State Street
Jacksonville, IL 62650-2130



JB Pritzker, Governor

Dulce M. Quintero, Secretary

100 South Grand Avenue, East • Springfield, Illinois 62762
401 South Clinton Street • Chicago, Illinois 60607

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

All:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the Illinois Department of Human Services – Illinois School for the Visually Impaired (ISVI) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ISVI's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ISVI has materially complied with the specified requirements listed below.

- A. All of the ISVI's 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, 2023.
- 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, 2023, were completely and accurately reported by the ISVI to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ISVI to the Fund. The significant elements of census data of the Fund include each member's:
 - social security number;

- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ISVI 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.

Yours truly,

Illinois Department of Human Services – Illinois School for the Visually Impaired

SIGNED ORIGINAL ON FILE

Dulce M. Quintero, Secretary

SIGNED ORIGINAL ON FILE

Joseph Wellbaum, Chief Financial Officer

SIGNED ORIGINAL ON FILE

Amy Crawford, General Counsel

State of Illinois
Illinois Department of Human Services
Illinois School for the Visually Impaired
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the Illinois School for the Visually Impaired's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The Agency waived an exit conference in a correspondence from Chris Finley, Audit Liaison, on August 18, 2025.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Dulce M. Quintero
Secretary
Illinois Department of Human Services
Illinois School for the Visually Impaired

External Auditors
Illinois Department of Human Services
Illinois School for the Visually Impaired

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Illinois Department of Human Services – Illinois School for the Visually Impaired (ISVI) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the ISVI is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on ISVI's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of ISVI's 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, 2023.
- 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, 2023, were completely and accurately reported by ISVI 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by ISVI to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by ISVI to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether ISVI complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether ISVI complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on ISVI's compliance with the specified requirements.

In our opinion, the ISVI complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of ISVI is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered ISVI's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on ISVI's compliance with the specified requirements and to test and report on ISVI's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of ISVI's internal control. Accordingly, we do not express an opinion on the effectiveness of ISVI's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

Illinois State Board of Education

State of Illinois
Illinois State Board of Education
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Agency Officials

State Superintendent of Education	Dr. Tony Sanders
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Executive Staff:

Chief of Staff	Dr. Kimako Patterson
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Chief Legal Officer Effective 10/1/23	Kristen Kennedy
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Interim Chief Legal Officer Effective 7/1/23 Through 9/30/23	Kristen Kennedy
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Legal Officer Through 6/30/23	Jeremy Duffy
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Chief Internal Audit Officer	Tassi Maton
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Chief Education Officer – Instruction	Jason Helfer
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Chief Education Officer – Operations Effective 5/28/24 Effective 7/1/23 Through 6/28/24	Jennifer Saba Krish Mohip
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Chief Financial Officer	Dr. Matthew Seaton
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Chief Operating Officer	Melissa Oller
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Chief Policy & Communications Officer	Irma Snopek
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Board Officers

Chairperson	Dr. Steven Isoye
Vice-Chairperson	Dr. Donna S. Leak
Secretary	Dr. Christine Benson

Governing Board Members

Member	Dr. James D. Anderson
Member	Dr. Patricia Marie Nugent
Member	Dr. Anna Grassellino
Member	Roger Eddy
Member	Laura Gonzalez
Member	Dr. Sherly Chavarria

State of Illinois
Illinois State Board of Education
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Agency Offices

Chicago Location
555 West Monroe Street, Suite 900
Chicago, IL 60661

Alzina Building
100 N. 1st Street
Springfield, IL 62777



Dr. Tony Sanders, State Superintendent of Education
Dr. Steven Isoye, Chair of the Board

100 N. First Street • Springfield, IL 62777
555 W. Monroe Street, Suite 900 • Chicago, IL 60661

isbe.net

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the Illinois State Board of Education (Agency) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the Agency's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Agency has materially complied with the specified requirements listed below.

- A. All of the Agency's 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, 2023.
- 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, 2023, were completely and accurately reported by the Agency to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Agency to the Fund. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;

- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the Agency 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.

Yours truly,

Illinois State Board of Education

SIGNED ORIGINAL ON FILE

Dr. Tony Sanders, State Superintendent of Education

SIGNED ORIGINAL ON FILE

Dr. Matthew Seaton, Chief Financial Officer

State of Illinois
Illinois State Board of Education
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the Illinois State Board of Education's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	0

Schedule of Findings				
Item No.	Page	Last/First Reported	Description	Status
Prior Findings Not Repeated				
A	79	2023/2023	Failure to Pay Correct Employer Group Insurance Contribution	Implemented

Exit Conference

The Agency waived an exit conference in a correspondence from Tassi Maton, Chief Internal Audit Officer, on August 18, 2025.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Governing Board
Illinois State Board of Education

Dr. Tony Sanders
State Superintendent of Education
Illinois State Board of Education

External Auditors
Illinois State Board of Education

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Illinois State Board of Education (Agency) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of the Agency is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Agency's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Agency's 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, 2023.
- 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, 2023, were completely and accurately reported by the Agency 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Agency to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by the Agency to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Agency complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Agency complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Agency's compliance with the specified requirements.

In our opinion, the Agency complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Agency's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Agency's compliance with the specified requirements and to test and report on the Agency's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025

State of Illinois
Illinois State Board of Education
Schedule of Findings
For the Year Ended June 30, 2024

Prior Findings Not Repeated

A Finding – Failure to Pay Correct Employer Group Insurance Contributions

During the prior examination, the Illinois State Board of Education (Agency) failed to ensure employer group insurance contributions remitted by the Agency for the State Employees' Group Insurance Program (SEGIP) to the Department of Central Management Services (CMS) during the allocation year ended June 30, 2023, were in accordance with published employer group insurance contribution rates.

During the current examination, we did not detect any errors in our testing which would indicate noncompliance in the employer group insurance contributions remitted by the Agency for the SEGIP to CMS. As a result, this is not repeated. (Finding Code No. 2023-001)

**Illinois Department of Human Services
Illinois School for the Deaf**

State of Illinois
Illinois Department of Human Services
Illinois School for the Deaf
Compliance Examination of Census Data
For the Year Ended June 30, 2024

AGENCY OFFICIALS

Secretary	Dulce M. Quintero
Chief Financial Officer (01/01/25 through present)	Joseph Wellbaum
Chief Financial Officer (through 12/31/24)	Robert Brock
Chief Internal Auditor	Amy Macklin
Audit Liaison	Christopher Finley

OFFICE

The Illinois School for the Deaf's primary administrative office is located at:

125 South Webster Ave.
Jacksonville, IL 62650



JB Pritzker, Governor

Dulce M. Quintero, Secretary

100 South Grand Avenue, East • Springfield, Illinois 62762
401 South Clinton Street • Chicago, Illinois 60607

August 29, 2025

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

All:

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the Illinois Department of Human Services – Illinois School for the Deaf (ISD) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the ISD's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ISD has materially complied with the specified requirements listed below.

- A. All of the ISD's 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, 2023.
- 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, 2023, were completely and accurately reported by the ISD to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the ISD to the Fund. The significant elements of census data of the Fund include each member's:
 - social security number;

- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ISD 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.

Yours truly,

Illinois Department of Human Services – Illinois School for the Deaf

SIGNED ORIGINAL ON FILE

Dulce M. Quintero, Secretary

SIGNED ORIGINAL ON FILE

Joseph Wellbaum, Chief Financial Officer

SIGNED ORIGINAL ON FILE

Amy Crawford, General Counsel

State of Illinois
Illinois Department of Human Services
Illinois School for the Deaf
Compliance Examination of Census Data
For the Year Ended June 30, 2024

Summary

The examination of the Illinois School for the Deaf's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Reports do not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Exit Conference

The Agency waived an exit conference in a correspondence from Chris Finley, Audit Liaison, on August 18, 2025.

Independent Accountant's Report on Compliance and on Internal Control over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

Dulce M. Quintero
Secretary
Illinois Department of Human Services
Illinois School for the Deaf

External Auditors
Illinois Department of Human Services
Illinois School for the Deaf

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Illinois School for the Deaf (ISD) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2023; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2024.

Management of ISD is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on ISD's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of ISD's 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, 2023.
- 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, 2023, were completely and accurately reported by ISD 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. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by ISD to the Fund.

The significant elements of census data of the Fund include each member's:

- a. social security number
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. employer contribution.
- D. The employee and/or employer contributions remitted by ISD to the System and Fund during the proportionate share allocation year ended June 30, 2024, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether ISD complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether ISD complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on ISD's compliance with the specified requirements.

In our opinion, ISD complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2023;
- 2) the proportionate share allocation year for the System ended June 30, 2024;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2023;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2024,

in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of ISD is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered ISD's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on ISD's compliance with the specified requirements and to test and report on ISD's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of ISD's internal control. Accordingly, we do not express an opinion on the effectiveness of ISD's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Decatur, Illinois
August 29, 2025