

**State of Illinois
Office of the Comptroller – General Assembly
(House of Representatives, Senate)**

**Compliance Examination of Census Data –
Employer OPEB**

For the Year Ended June 30, 2021
Performed as Special Assistant Auditors for
the Auditor General, State of Illinois

State of Illinois
Office of the Comptroller – General Assembly (House of Representatives, Senate)
Compliance Examination of Census Data – Employer OPEB

For the Year Ended June 30, 2021

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**State of Illinois
Office of the Comptroller – General Assembly (House of Representatives, Senate)
Compliance Examination of Census Data – Employer OPEB**

For the Year Ended June 30, 2021

Office Officials

Comptroller	Susana A. Mendoza
Assistant Comptroller – Fiscal Policy and Budget	Kevin Schoeben
Assistant Comptroller – Operations and Information Technology	Ellen M. Andres
Acting Assistant Comptroller – Chicago Office	Cesar Orozco
Chief Legal Counsel	Debjani Desai
Chief Internal Auditor (July 1, 2020 to November 18, 2021)	Gary Shadid
Chief Internal Auditor (November 19, 2021 to January 13, 2022)	Vacant
Interim Chief Internal Auditor (January 14, 2022 to September 15, 2022)	Marvin Becker
Chief Internal Auditor (September 16, 2022 to Present)	Teri Taylor

Administrative Offices

Capital Building
201 State Capitol
Springfield, Illinois 62706-0001

Land of Lincoln Building
325 West Adams Street
Springfield, Illinois 62704

James R. Thompson Center
100 West Randolph Street, Suite 15-500
Chicago, Illinois 60601-3252



ILLINOIS OFFICE OF COMPTROLLER

SUSANA A. MENDOZA
COMPTROLLER

MANAGEMENT ASSERTION LETTER

June 9, 2023

RSM US LLP
1450 American Lane, Suite 1400
Schaumburg, IL 60173

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 State of Illinois, Office of the Comptroller (Office) and reporting their significant elements of census data and related employer contributions within the General Assembly Retirement System (System) and the State Employees' Group Insurance Program (Plan) 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 Office's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Office has materially complied with the specified requirements listed below.

- A. All of the Office'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, 2021.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan, in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2021, were completely and accurately reported by the Office to CMS. The significant elements of census data of the Plan include each member's:
 - social security number;
 - first and last name;
 - date of birth; and,
 - gender.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the allocation year ended June 30, 2022, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

555 West Monroe Street, 1400S-A
Chicago, Illinois 60661-3713
(312) 814-2451

325 West Adams Street
Springfield, Illinois 62704-1871
(800) 877-8078

Sincerely,

State of Illinois, Office of the Comptroller

SIGNED ORIGINAL ON FILE

Susana A. Mendoza, Comptroller

SIGNED ORIGINAL ON FILE

Kevin Schoeben, Assistant Comptroller – Fiscal Policy and Budget

SIGNED ORIGINAL ON FILE

Adam Alstott, Deputy Chief Legal Counsel

**State of Illinois
Office of the Comptroller – General Assembly (House of Representatives, Senate)
Compliance Examination of Census Data – Employer OPEB**

For the Year Ended June 30, 2021

Compliance Report

Summary

The compliance testing of census data and related employer contributions within the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) performed during this 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*.

Accountant's Report

The Independent Accountant's Report on Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report*
Findings	0	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

* This is the first compliance examination over census data. Therefore, there were no prior findings.

Exit Conference

The Office waived an exit conference in a correspondence from Christine Belle, Director, Budget and Payroll, on April 24, 2023.

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

RSM US LLP

Honorable Frank J. Mautino
Auditor General
State of Illinois

Honorable Susana M. Mendoza
Comptroller
State of Illinois

External Auditors
State of Illinois, Office of the Comptroller

Ms. Raven DeVaughn
Acting Director
State of Illinois, Department of Central Management Services

External Auditors
State of Illinois, Department of Central Management Services

Compliance

As Special Assistant Auditors for the Auditor General of the General Assembly Retirement System (System), we have examined compliance by management of the State of Illinois, Office of the Comptroller (Office) 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 State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2021; and,
2. the proportionate share allocation year for the Plan ended June 30, 2022.

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

The specified requirements are:

- A. All of the Office'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, 2021.
- B. The changes in significant elements of census data for employees required to be enrolled in the Plan, in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2021, were completely and accurately reported by the Office to CMS through the System.

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

- a. social security number;
 - b. first and last name;
 - c. date of birth; and,
 - d. gender.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the allocation year ended June 30, 2022, was 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 Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Office complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, 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 Office's compliance with the specified requirements.

In our opinion, the Office complied with the specified requirements, in all material respects, during:

1. the census data accumulation year for the Plan administered by CMS ended June 30, 2021; and,
2. the proportionate share allocation year for the Plan ended June 30, 2022.

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 Office 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 Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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 examination 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

Schaumburg, Illinois
June 9, 2023