

**State of Illinois
Supreme Court (Including Appellate Court
Districts 1-5 and the Illinois Courts
Commission)**

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

For the Year Ended June 30, 2021

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**State of Illinois
Supreme Court
Compliance Examination of Census Data – Employer OPEB**

For the Year Ended June 30, 2021

Justices of the Supreme Court

Anne M. Burke (Chief Justice from October 26, 2019 to October 26, 2022) (retired November 30, 2022)

Rita B. Garman (retired July 7, 2022)

Mary Jane Theis (Chief Justice from October 26, 2022 to present)

P. Scott Neville, Jr. (appointed June 15, 2018 to December 6, 2020) (elected December 7, 2020)

Michael J. Burke (appointed March 1, 2020 to December 5, 2022)

David K. Overstreet (elected December 7, 2020)

Robert L. Carter (appointed December 8, 2020 to December 5, 2022)

Lloyd A. Karmeier (retired December 6, 2020)

Thomas L. Kilbride (term ended December 6, 2020)

Elizabeth M. Rochford (elected December 5, 2022)

Mary K. O'Brien (elected December 5, 2022)

Lisa Holder White (appointed July 8, 2022 to December 2, 2024)

Joy V. Cunningham (appointed December 1, 2022 to December 2, 2024)

Judicial Branch Officials

Administrative Director	Marcia M. Meis
Deputy Director	Janeve Zekich
Chief Internal Auditor	John M. Bracco, CPA
Chief Legal Counsel	Amy S. Bowne
Chief Fiscal Officer	Kara M. McCaffrey
Chief Information Officer	Skip Robertson

Administrative Offices

Supreme Court
Supreme Court Building
200 East Capitol Avenue
Springfield, Illinois 62701

Administrative Office of the Illinois Courts
222 North LaSalle Street, 13th Floor
Chicago, Illinois 60601

3101 Old Jacksonville Road
Springfield, Illinois 62704



Supreme Court of Illinois
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS

Marcia M. Meis
Director

MANAGEMENT ASSERTION LETTER

222 North LaSalle Street, 13th Floor
Chicago, IL 60601
Phone: (312) 793-3250
Fax: (312) 793-1335

June 9, 2023

3101 Old Jacksonville Road
Springfield, IL 62704
Phone: (217) 558-4490
Fax: (217) 785-3905

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 Supreme Court of Illinois (Court) and reporting their significant elements of census data and related employer contributions within the Judges' 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 Court's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Court has materially complied with the specified requirements listed below.

- A. All of the Court'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 Court 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 Court and recorded within the Statewide Accounting Management System under detail object code 1117, during the allocation year ended June 30, 2022, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

Sincerely,

Supreme Court of Illinois

SIGNED ORIGINAL ON FILE

Marcia M. Meis
Administrative Director
Administrative Office of the Illinois Courts

SIGNED ORIGINAL ON FILE

Kara M. McCaffrey
Chief Fiscal Officer
Administrative Office of the Illinois Courts

SIGNED ORIGINAL ON FILE

Amy S. Bowne
Chief Legal Counsel
Administrative Office of the Illinois Courts

**State of Illinois
Supreme Court
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 Court waived an exit conference in a correspondence from John Bracco, Chief Internal Auditor, on June 2, 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

Ms. Marcia M. Meis
Administrative Director, Administrative Office of the Illinois Courts
State of Illinois, Supreme Court of Illinois

External Auditors
State of Illinois, Supreme Court of Illinois

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 Judges' Retirement System (System), we have examined compliance by management of the Supreme Court of Illinois (Court) 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 Court is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Court's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Court'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 Court to CMS through the System.

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

- a. social security number;
 - b. first and last name;
 - c. date of birth;
 - d. gender.
- C. General Revenue Fund payroll paid by the Court and recorded within the Statewide Accounting Management System under detail object code 1117, 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 Court complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Court 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 Court's compliance with the specified requirements.

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

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Schaumburg, Illinois
June 9, 2023