



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

**Compliance Examination of Census Data
For the Year Ended June 30, 2021**

Release Date: July 13, 2022

FINDINGS THIS AUDIT: 0

FINDINGS LAST AUDIT: N/A

INTRODUCTION

Certain financial statement elements within an employer's financial statements which are attributable to pensions are dependent on the census data of its employees. Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension plan. The purpose of a compliance examination of census data is to provide assurance to employers and their auditors that employers have enrolled employees in the plan in accordance with applicable laws, rules, and regulations, changes in significant elements of census data for employees were reported to the plan, and employer contributions remitted to the plan were complete, accurate, and in accordance with applicable laws, rules, and regulations.

There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted compliance examinations of census data of the Illinois State Toll Highway Authority (Authority) and the Illinois State Police, District 15 (Department) for the year ended June 30, 2021. The accountants stated the Authority and Department complied, in all material respects, with the requirements described in the reports.

This Compliance Examination of Census Data was conducted by Sikich LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

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FRANK J. MAUTINO
Auditor General

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