



**STATE EMPLOYEES' RETIREMENT  
SYSTEM OF ILLINOIS**

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COMPLIANCE EXAMINATION OF CENSUS DATA

For the Year Ended June 30, 2021

Performed as Special Assistant Auditors for the  
Auditor General, State of Illinois

An abstract background consisting of overlapping, semi-transparent geometric shapes in shades of gray and teal, creating a complex, layered effect.

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**STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS**

**COMPLIANCE EXAMINATION OF CENSUS DATA  
For the Year Ended June 30, 2021**

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**THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY**

**THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY**  
**A Component Unit of the State of Illinois**

**COMPLIANCE EXAMINATION OF CENSUS DATA**  
**For the Year Ended June 30, 2021**

**AGENCY OFFICIALS**

Interim Executive Director (04/01/2022 – Present)	Ms. Lanyea Griffin
Executive Director (03/16/2022 – 03/31/2022)	Vacant
Executive Director (07/01/2020 – 03/15/2022)	Mr. Jose Alvarez
Chief Financial Officer	Ms. Cathy R. Williams
General Counsel	Ms. Kathleen Pasulka-Brown
Chief Operations Officer (07/22/2021 – Present)	Ms. Cassaundra Rouse
Chief Operations Officer (01/30/2021 – 07/21/2021)	Vacant
Chief Operations Officer (07/01/2020 – 01/29/2021)	Mr. Derek Messier
Controller	Ms. Patricia Pearn

**TOLL HIGHWAY AUTHORITY BOARD OFFICERS**

Chair (02/18/2022 – Present)	Ms. Dorothy Abreu
Chair (07/01/2020 – 02/17/2022)	Mr. William Evans Jr.
Vice Chair (07/01/2020 – Present)	Mr. James Connolly

**TOLL HIGHWAY AUTHORITY BOARD MEMBERS**

Member	Ms. Alice Gallagher
Member	Ms. Jacqueline Gomez Fuentes
Member	Ms. Karen McConnaughay
Member	Mr. Scott Paddock
Member	Mr. Gary Perinar
Member	Mr. James Sweeney
Member (04/02/2022 – Present)	Vacant
Member (07/01/2020 – 04/01/22)	Mr. Stephen Davis

The Illinois State Toll Highway Authority's primary administrative offices are located at:

2700 Ogden Avenue  
Downers Grove, Illinois 60515



MANAGEMENT ASSERTION LETTER

May 16, 2022

Sikich LLP

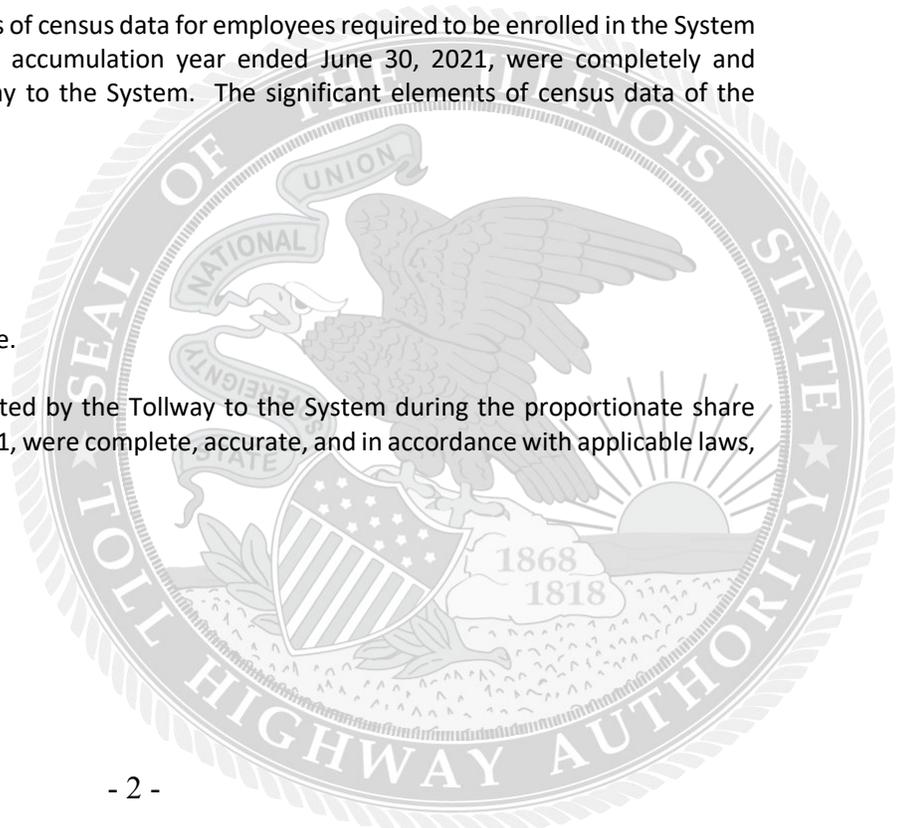
3201 W. White Oaks Dr., Suite 102

Springfield, IL 62704

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 Toll Highway Authority (Tollway), a component unit of the State of Illinois, and reporting their significant elements of census data and related employer contributions within the State Employees Retirement System (System). 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 Tollway's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Tollway has materially complied with the specified requirements listed below.

- A. All of the Tollway'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 System occurring during the census data accumulation year ended June 30, 2021, were completely and accurately reported by the Tollway 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,
  - retirement deduction code.
- C. The employer contributions remitted by the Tollway to the System during the proportionate share allocation year ended June 30, 2021, were complete, accurate, and in accordance with applicable laws, rules, and regulations.



Yours truly,

Illinois State Toll Highway Authority

**SIGNED ORIGINAL ON FILE**

Lanyea Griffin, Interim Executive Director

**SIGNED ORIGINAL ON FILE**

Cathy R. Williams, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

Kathleen Pasulka-Brown, General Counsel

**THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY**  
**A Component Unit of the State of Illinois**

**COMPLIANCE EXAMINATION OF CENSUS DATA**  
**For the Year Ended June 30, 2021**

**EXAMINATION REPORT**

**SUMMARY**

The compliance testing of census data and employer contributions for pensions under the State Employees' Retirement System 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 State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
	<u>Report</u>	<u>Report*</u>
Findings	-	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 Illinois State Toll Highway Authority waived an exit conference in a correspondence from Patricia Pearn, Controller, on June 21, 2022.

3201 W. White Oaks Dr., Suite 102  
Springfield, IL 62704  
217.793.3363

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**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

Board of Directors  
Illinois State Toll Highway Authority

Ms. Lanyea Griffin  
Interim Executive Director  
Illinois State Toll Highway Authority

External Auditors  
Illinois State Toll Highway Authority

Board of Trustees  
State Employees' Retirement System of Illinois

Mr. Timothy B. Blair  
Executive Secretary  
State Employees' Retirement System of Illinois

**Compliance**

As limited-scope Special Assistant Auditors for the Auditor General of the State Employees' Retirement System (System), we have examined compliance by management of the Illinois State Toll Highway Authority (Tollway), a component unit of the State of Illinois, 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 the census data accumulation year for the System ended June 30, 2021, and the proportionate share allocation year for the System ended June 30, 2021. Management of the Tollway is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Tollway's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Tollway'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 System occurring during the census data accumulation year ended June 30, 2021, were completely and accurately reported by the Tollway 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,
- retirement deduction code.

- C. The employer contributions remitted by the Tollway to the System during the proportionate share allocation year ended June 30, 2021, 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 Tollway complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Tollway 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.

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

In our opinion, the Tollway complied with the specified requirements during the census data accumulation year for the System ended June 30, 2021, and the proportionate share allocation year for the System ended June 30, 2021, 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.

## Internal Control Over Compliance

Management of the Tollway 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 Tollway's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Tollway's compliance with the specified requirements and to test and report on the Tollway's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Tollway's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tollway'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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**

Springfield, Illinois  
May 16, 2022

**ILLINOIS STATE POLICE - DISTRICT 15**

**STATE OF ILLINOIS  
ILLINOIS STATE POLICE - DISTRICT 15**

**COMPLIANCE EXAMINATION OF CENSUS DATA  
For the Year Ended June 30, 2021**

**DEPARTMENT OFFICIALS**

Director	Mr. Brendan Kelly
First Deputy Director	Mr. Matt Davis
Chief Financial Officer (11/01/21 - Present)	Mr. Benjamin Dieterich
Chief Financial Officer (07/01/20 - 10/31/21)	Mr. Michael Yokley
Chief Legal Counsel (06/01/21 – Present)	Ms. Maureen McCurry
Chief Legal Counsel (07/01/20 – 05/31/21)	Ms. Yvette Loizon
Chief Internal Auditor (08/01/20 – Present)	Ms. Denise Caldwell
Chief Internal Auditor (07/01/20 – 07/31/20)	Mr. Brent Nolen

The Department's primary administrative offices are located at:

801 South Seventh Street  
Springfield, Illinois 62703

**THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY**  
**A Component Unit of the State of Illinois**

**COMPLIANCE EXAMINATION OF CENSUS DATA**  
**For the Year Ended June 30, 2021**

**AGENCY OFFICIALS**

Interim Executive Director (04/01/2022 – Present)	Ms. Lanyea Griffin
Executive Director (03/16/2022 – 03/31/2022)	Vacant
Executive Director (07/01/2020 – 03/15/2022)	Mr. Jose Alvarez
Chief Financial Officer	Ms. Cathy R. Williams
General Counsel	Ms. Kathleen Pasulka-Brown
Chief Operations Officer (07/22/2021 – Present)	Ms. Cassaundra Rouse
Chief Operations Officer (01/30/2021 – 07/21/2021)	Vacant
Chief Operations Officer (07/01/2020 – 01/29/2021)	Mr. Derek Messier
Controller	Ms. Patricia Pearn

**TOLL HIGHWAY AUTHORITY BOARD OFFICERS**

Chair (02/18/2022 – Present)	Ms. Dorothy Abreu
Chair (07/01/2020 – 02/17/2022)	Mr. William Evans Jr.
Vice Chair (07/01/2020 – Present)	Mr. James Connolly

**TOLL HIGHWAY AUTHORITY BOARD MEMBERS**

Member	Ms. Alice Gallagher
Member	Ms. Jacqueline Gomez Fuentes
Member	Ms. Karen McConnaughay
Member	Mr. Scott Paddock
Member	Mr. Gary Perinar
Member	Mr. James Sweeney
Member (04/02/2022 – Present)	Vacant
Member (07/01/2020 – 04/01/22)	Mr. Stephen Davis

The Illinois State Toll Highway Authority's primary administrative offices are located at:

2700 Ogden Avenue  
Downers Grove, Illinois 60515



**ILLINOIS STATE POLICE**  
*Office of the Director*

JB Pritzker  
*Governor*

Brendan F. Kelly  
*Director*

**MANAGEMENT ASSERTION LETTER**

June 14, 2022

Sikich LLP  
3201 W. White Oaks Dr., Suite 102  
Springfield, IL 62704

Ladies and Gentlemen:

The State of Illinois, Illinois State Police (Department) and The Illinois State Toll Highway Authority (Authority), a component unit of the State of Illinois, have shared responsibilities for processing the payroll of sworn officers assigned to the Department's District 15, which is responsible for patrolling the Authority's roadways and facilities. The Department and the Authority are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations, and the intergovernmental agreement between the Department and the Authority outlining the duties, roles, functions, and responsibilities of the parties as allowed for by the Illinois State Police Act (20 ILCS 2610/20), applicable to identifying and enrolling eligible sworn officers of District 15 within the State Employees' Retirement System (System). The Authority is responsible for processing and paying the payroll for the Department and, therefore, is responsible for reporting the Department's significant elements of census data and authorizing the Comptroller to pay the related employer contributions to the System. We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have jointly performed an evaluation of our compliance based on the delineated responsibilities of the Department and the Authority with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Department and the Authority have materially complied with the specified requirements listed below.

- A. All of the Department's sworn officers assigned to District 15 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. The enrollment of these sworn officers within the System occurred through payroll transactions which were processed by the Authority using information provided by the Department.
- B. The changes in significant elements of census data for District 15's sworn officers required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2021, were completely and accurately reported by the Department through the Authority's payroll transactions to the System. The significant elements of census data of the System include each employee's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and,
- retirement deduction code.

C. The employer contributions remitted by the Authority for the Department's sworn officers assigned to District 15 to the System during the proportionate share allocation year ended June 30, 2021, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

State of Illinois, Illinois State Police

The Illinois State Toll Highway Authority

**SIGNED ORIGINAL ON FILE**

Brendan Kelly, Director

**SIGNED ORIGINAL ON FILE**

Lanyea Griffin, Interim Executive Director

**SIGNED ORIGINAL ON FILE**

Benjamin Dieterich, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

Cathy Williams, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

Kelly Griffith, Acting Chief Legal Counsel

**SIGNED ORIGINAL ON FILE**

Kathleen Pasulka-Brown, General Counsel

**THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY**  
**A Component Unit of the State of Illinois**

**COMPLIANCE EXAMINATION OF CENSUS DATA**  
**For the Year Ended June 30, 2021**

**EXAMINATION REPORT**

**SUMMARY**

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**ACCOUNTANT'S REPORT**

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

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
	<u>Report</u>	<u>Report*</u>
Findings	-	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**

Illinois State Police officials, by not timely responding to our written request, waived an exit conference. The Illinois State Toll Highway Authority waived an exit conference in a correspondence from Patricia Pearn, Controller, on June 21, 2022.

3201 W. White Oaks Dr., Suite 102  
Springfield, IL 62704  
217.793.3363

**SIKICH.COM**

**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

Board of Directors  
Illinois State Toll Highway Authority

Ms. Lanyea Griffin  
Interim Executive Director  
Illinois State Toll Highway Authority

Mr. Brendan Kelly  
Director  
State of Illinois, Illinois State Police

External Auditors  
Illinois State Toll Highway Authority

External Auditors  
State of Illinois, Illinois State Police

Board of Trustees  
State Employees' Retirement System of Illinois

Mr. Timothy B. Blair  
Executive Secretary  
State Employees' Retirement System of Illinois

## Compliance

As limited-scope Special Assistant Auditors for the Auditor General of the State Employees' Retirement System (System), we have examined compliance by management of the State of Illinois, Illinois State Police (Department) and the Illinois State Toll Highway Authority (Authority), a component unit of the State of Illinois, 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 the census data accumulation year for the System ended June 30, 2021, and the proportionate share allocation year for the System ended June 30, 2021. Management of the Department and Authority are jointly responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department and Authority's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Department's sworn officers assigned to District 15 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. The enrollment of these sworn officers within the System occurred through payroll transactions which were processed by the Authority using information provided by the Department.
- B. The changes in significant elements of census data for District 15's sworn officers required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2021, were completely and accurately reported by the Department through the Authority's payroll transactions to the System.

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

- social security number;
  - first and last name;
  - date of birth;
  - gender;
  - rate of pay; and,
  - retirement deduction code.
- C. The employer contributions remitted by the Authority for the Department's sworn officers assigned to District 15 to the System during the proportionate share allocation year ended June 30, 2021, 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 Department and Authority complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department and Authority 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.

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

In our opinion, the Department and the Authority complied with the specified requirements during the census data accumulation year for the System ended June 30, 2021, and the proportionate share allocation year for the System ended June 30, 2021, 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

### **Internal Control Over Compliance**

Management of the Department and Authority are jointly 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 Department and Authority's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department and Authority's compliance with the specified requirements and to test and report on the Department and Authority's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department and Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department and Authority'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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**

Springfield, Illinois  
June 14, 2022