



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, 2022**

Release Date: May 3, 2023

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2022:

- State of Illinois, Department of Central Management Services
- State of Illinois, Department of Transportation
- State of Illinois, Department of Innovation and Technology
- Illinois State Toll Highway Authority
- State of Illinois, Illinois State Police, District 15 and the Illinois State Toll Highway Authority

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.

SYNOPSIS

- Several of the Employers had a finding for exceptions noted during the detailed testing of the census data which have been enumerated within their individual sections of the Compliance Examination of Census Data Report. These included the Illinois State Toll Highway Authority and Illinois State Police, District 15.

ACCOUNTANTS' OPINION

The accountants conducted a compliance examination of census data for the Employers for the year ended June 30, 2022. The accountants stated the Employers complied, in all material respects, with the specified requirements during:

1. The census data accumulation year for the State Employees' Retirement System (System) ended June 30, 2022; and
2. The proportionate share allocation year for the System ended June 30, 2022.

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.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:dmg