



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

**Compliance Examination of Census Data  
For the Year Ended June 30, 2023**

**Release Date: October 3, 2024**

**INTRODUCTION**

This digest covers the Compliance Examination of Census Data for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2023:

- North Cook Intermediate Service Center #1
- DuPage County Regional Office of Education #19
- Lake County Regional Office of Education #34
- LaSalle, Marshall, and Putnam Counties Regional Office of Education #35
- Will County Regional Office of Education #56
- Grundy-Kendall Counties Regional Office of Education #24
- Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40
- St. Clair County Regional Office of Education #50
- Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, and Shelby Counties Regional Office of Education #11
- Macon-Piatt Counties Regional Office of Education #39
- Regional Office of Education Professional Services
- Boone-Winnebago Counties Regional Office of Education #4
- State of Illinois, Department of Human Services – Illinois School for the Visually Impaired
- State of Illinois, Department of Human Services – Illinois School for the Deaf
- Illinois State Board of Education

Our Special Assistant Auditors for the Teachers' Retirement System of the State of Illinois (System) were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Employers' 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, 2022.
- 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, 2022, were completely and accurately reported by the Employers to the System.

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

- a. social security number;

- b. first and last name;
  - c. date of birth;
  - d. gender;
  - e. rate of pay; and,
  - f. employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the Employers to the Fund.

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

- a. social security number;
  - b. first and last name;
  - c. date of birth;
  - d. gender;
  - e. rate of pay; and,
  - f. employer contribution.
- D. The employee and/or employer contributions remitted by the Employers to the System and Fund during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

### **SYNOPSIS**

One of the Employers (Illinois State Board of Education) had a finding for failure to pay correct employer group insurance contributions. This finding has been included within the Employer's individual section of the compliance examination of census data report.

### **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of census data for the Employers for the year ended June 30, 2023. The accountants stated the Employers complied, in all material respects, with the requirements described in the report.

This compliance examination of census data was conducted by Forvis Mazars, 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

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