



State of Illinois Teachers' Retirement System (A Component Unit of the State of Illinois)

**Compliance Examination of Census Data
For the Year Ended June 30, 2023
Performed as Special Assistant Auditors for
the Auditor General, State of Illinois**



State of Illinois
Teachers' Retirement System
Compliance Examination of Census Data
For the Year Ended June 30, 2023

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North Cook Intermediate Service Center

State of Illinois
North Cook Intermediate Service Center
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Executive Director (7/1/22 – 6/30/24)	Dr. Kevin Jaunch
Executive Director (7/1/24 – present)	Dr. April D. Jordan
Assistant Executive Director (7/1/22 – 6/30/24)	Dr. April D. Jordan
Assistant Executive Director (7/1/24 – present)	Dr. Allison Slade

OFFICE

The North Cook Intermediate Service Center's administrative office is located at:

1001 E. Touhy Ave., Suite 200
Des Plaines, Illinois 60018

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 North Cook Intermediate Service Center (ISC) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ISC's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ISC has materially complied with the specified requirements listed below.

- A. All of the ISC'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, 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 ISC 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ISC to CMS. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;

- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ISC to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

North Cook Intermediate Service Center

SIGNED ORIGINAL ON FILE

Dr. April Jordan, Executive Director

SIGNED ORIGINAL ON FILE

Terrie Simmons, Chief Fiscal Officer

State of Illinois
North Cook Intermediate Service Center
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the North Cook Intermediate Service Center's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Dr. April Jordan
Executive Director
North Cook Intermediate Service Center

External Auditors
North Cook Intermediate Service Center

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the North Cook Intermediate Service Center (ISC) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ISC is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ISC's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ISC'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, 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 ISC 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ISC 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 ISC 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.

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 ISC complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ISC 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.

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 ISC's compliance with the specified requirements.

In our opinion, the ISC complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

DuPage County Regional Office of Education #19

State of Illinois
DuPage County Regional Office of Education #19
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent	Ms. Amber Quirk
Assistant Superintendent	Dr. Vickie Trotter

BOARD OF TRUSTEES

President	Jaye Wang
Vice President	John Huff
Member	Karen Zatz
Member	Marylee Leu
Member	Paula McGowen
Member	Marilyn Menconi
Member	Carolyn Carrillo

OFFICE

The DuPage County Regional Office of Education #19's primary administrative office is located at:

421 North County Farm Road
Wheaton, Illinois 60187



AMBER QUIRK
Regional Superintendent
DuPage County Schools

421 N. County Farm Road
Wheaton, Illinois 60187
Phone: 630.407.5800
Fax: 630.407.5802

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 DuPage County Regional Office of Education (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

DuPage County Regional Office of Education

SIGNED ORIGINAL ON FILE

Ms. Amber Quirk, Regional Superintendent

SIGNED ORIGINAL ON FILE

Carron Johnson, MPA, MSA
Director of Finance and Operations

State of Illinois
DuPage County Regional Office of Education #19
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the DuPage County Regional Office of Education #19's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
DuPage County Regional Office of Education #19

Ms. Amber Quick
Regional Superintendent
DuPage County Regional Office of Education #19

External Auditors
DuPage County Regional Office of Education #19

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the DuPage County Regional Office of Education #19 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
 - 2) the proportionate share allocation year for the System ended June 30, 2023;
 - 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
- and,

4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

Lake County Regional Office of Education #34

State of Illinois
Lake County Regional Office of Education #34
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent
Assistant Regional Superintendent

Dr. Michael Karner
Ms. Courtney Curry

OFFICE

The Lake County Regional Office of Education #34's primary administrative office is located at:

300 Center Drive, Suite 100
Vernon Hills, IL 60061

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Lake County Regional Office of Education (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.

- D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Lake County Regional Office of Education

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Dr. Michael Karner, Regional Superintendent

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Lisa Wolf, Chief Fiscal Officer

State of Illinois
Lake County Regional Office of Education #34
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Lake County Regional Office of Education #34's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
Lake County Regional Office of Education #34

Dr. Michael Karner
Regional Superintendent
Lake County Regional Office of Education #34

External Auditors
Lake County Regional Office of Education #34

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Lake County Regional Office of Education #34 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

**LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35**

State of Illinois
LaSalle, Marshall and Putnam Counties
Regional Office of Education #35
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent
Assistant Superintendent

Christopher Dvorak
Ryan Myers

OFFICE

The LaSalle, Marshall and Putnam Counties Regional Office of Education #35's primary administrative office is located at:

119 W Madison Street, Suite 102
Ottawa, IL 61350



Christopher B. Dvorak
Regional Superintendent
cdvorak@roe35.org

Ryan F. Myers
Asst. Regional Supt.
rmyers@roe35.org



P: 815.434.0780
F: 815.434.2453



119 W. Madison St., Suite 102
Ottawa, IL 61350



roe35.org
youtube.com/c/ROE35Presents

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Regional Office of Education #35 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Regional Office of Education #35

SIGNED ORIGINAL ON FILE

Mr. Christopher Dvorak, Regional Superintendent

SIGNED ORIGINAL ON FILE

Lindsey K Anderson, Chief Fiscal Officer

State of Illinois
LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the LaSalle, Marshall, and Putnam Counties Regional Office of Education #35's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Christopher Dvorak
Regional Superintendent
LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35

External Auditors
LaSalle, Marshall, and Putnam Counties
Regional Office of Education #35

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the LaSalle, Marshall, and Putnam Counties Regional Office of Education #35 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

Will County Regional Office of Education #56

State of Illinois
Will County Regional Office of Education #56
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent
Assistant Superintendent

Dr. Lisa Caparelli-Ruff
Dr. John Sparlin

BOARD OF TRUSTEES

President
Vice President
Member

Ms. Nancy Bartels
Mr. Richard Davis
Mr. Eric Bernacki

OFFICE

The Will County Regional Office of Education #56's primary administrative office is located at:

116 North Chicago St. Suite 400
Joliet, IL 60432



WILL COUNTY REGIONAL OFFICE OF EDUCATION

116 N. CHICAGO STREET, SUITE 400 • JOLIET, ILLINOIS 60432
• PHONE: (815) 462-5400 • FAX: (815) 462-5402 • WWW.WILLROE.ORG

Dr. Lisa Caparelli – Ruff, *Regional Superintendent* Dr. John W. Sparlin, *Assistant Regional Superintendent*

September 10, 2024

Forvis Mazars, LLP

225 North Water Street, Suite 400

Decatur, Illinois 62523

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 Will County Regional Office of Education (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

A. All of the ROE'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, 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 ROE 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
- employer contribution.

Working with Our Communities to Support Student Learning



WILL COUNTY REGIONAL OFFICE OF EDUCATION

116 N. CHICAGO STREET, SUITE 400 • JOLIET, ILLINOIS 60432

• PHONE: (815) 462-5400 • FAX: (815) 462-5402 • WWW.WILLROE.ORG

Dr. Lisa Caparelli – Ruff, *Regional Superintendent* Dr. John W. Sparlin, *Assistant Regional Superintendent*

C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Will County Regional Office of Education

SIGNED ORIGINAL ON FILE

Dr. Lisa Caparelli-Ruff, Regional Superintendent

SIGNED ORIGINAL ON FILE

Andrea Popovich, HR & Bookkeeper

Working with Our Communities to Support Student Learning

State of Illinois
Will County Regional Office of Education #56
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Will County Regional Office of Education #56's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
Will County Regional Office of Education #56

Dr. Lisa Caparelli-Ruff
Regional Superintendent
Will County Regional Office of Education #56

External Auditors
Will County Regional Office of Education #56

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Will County Regional Office of Education #56 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE has complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

**Grundy/Kendall Counties
Regional Office of Education #24**

State of Illinois
Grundy/Kendall Counties Regional Office of Education #24
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent	Christopher Mehochko
Assistant Superintendent	Shelly Senffner

BOARD OF TRUSTEES

Member	Ms. Lynn Bertino-Neville
Member	Ms. Mary Lou Salato
Member	Ms. Lynn Cullick
Member	Ms. Monica Williams
Member	Mr. Paul Nordstrom
Member	Mr. Jeff Hanford
Member	Mr. Tom Collins

OFFICE

The Grundy/Kendall Counties Regional Office of Education #24's primary administrative offices are located at:

1320 Union St.
Morris, IL 60450

109 W. Ridge St.
Yorkville, IL 60560



REGIONAL OFFICE OF EDUCATION

Grundy ❖ Kendall Counties

CHRISTOPHER D. MEHOCHKO

Superintendent

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Grundy Kendall Regional Office of Education (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:



REGIONAL OFFICE OF EDUCATION

Grundy ❖ Kendall Counties

CHRISTOPHER D. MEHOCHKO

Superintendent

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Grundy Kendall Regional Office of Education

SIGNED ORIGINAL ON FILE

Mr. Christopher Mehochko, Regional Superintendent and Chief Fiscal Officer

MORRIS OFFICE

1320 Union Street ❖ Morris, IL 60450

Phone: (815) 941-3247 ❖ Fax: (815) 942-5384

YORKVILLE OFFICE

109 West Ridge Street ❖ Yorkville, IL 60560

Phone: (630) 553-4168 ❖ Fax: (630) 553-4152

State of Illinois
Grundy/Kendall Counties Regional Office of Education #24
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Grundy/Kendall Counties Regional Office of Education #24's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
Grundy/Kendall Counties Regional Office of Education #24

Christopher Mehochko
Regional Superintendent
Grundy/Kendall Counties Regional Office of Education #24

External Auditors
Grundy/Kendall Counties Regional Office of Education #24

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Grundy/Kendall Counties Regional Office of Education #24 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

**Calhoun, Greene, Jersey, and Macoupin Counties
Regional Office of Education #40**

State of Illinois
Calhoun, Greene, Jersey, and Macoupin Counties
Regional Office of Education #40
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent	Michelle Mueller
Assistant Superintendent	Chad Hoesman

BOARD OF TRUSTEES

Member	Michael Painter
Member	Lyle Stoecker
Member	John Henry
Member	Mark Prose
Member	Terry Strauch
Member	Sandra Moore

OFFICE

The Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40's primary administrative office is located at:

227 E. 1st S St.
Carlinville, IL 62626

Michelle Mueller
Superintendent
227 E. 1st South Street
Carlinville, Illinois 62626
mmueller@roe40.com
Ph 217-854-4016
Fax 217-854-2032



Chad Hoesman
Asst. Superintendent
201 West Exchange Street
Jerseyville, Illinois 62052
choesman@roe40.com
Ph 618-498-5541
Fax 618-498-5543

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Regional Office of Education #40 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and

- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Regional Office of Education #40

SIGNED ORIGINAL ON FILE

Ms. Michelle Mueller, Regional Superintendent

SIGNED ORIGINAL ON FILE

Grissi Heckrodt, Chief Fiscal Officer

State of Illinois
Calhoun, Green, Jersey, and Macoupin Counties
Regional Office of Education #40
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40

Michelle Mueller
Regional Superintendent
Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40

External Auditors
Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Calhoun, Greene, Jersey, and Macoupin Counties Regional Office of Education #40 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

St. Clair County Regional Office of Education #50

State of Illinois
St. Clair County Regional Office of Education #50
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent (7/1/22 – 11/30/23)	Mark Eichenlaub
Regional Superintendent (12/1/23 – 1/1/24)	Vacant
Regional Superintendent (1/2/24 – present)	Lori Costello
Assistant Superintendent	Staci Oliver

OFFICE

The St. Clair County Regional Office of Education #50's primary administrative office is located at:

1000 S. Illinois St.
Belleville, IL 62220



**REGIONAL OFFICE OF EDUCATION
ST. CLAIR COUNTY**

Lori Costello, Regional Superintendent

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 St. Clair County Regional Office of Education #50 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:



- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

St. Clair County Regional Office of Education

SIGNED ORIGINAL ON FILE

Lori Costello, Regional Superintendent

SIGNED ORIGINAL ON FILE

Janelle Clark, Chief Fiscal Officer

State of Illinois
St. Clair County Regional Office of Education #50
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the St. Clair County Regional Office of Education #50's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Lori Costello
Regional Superintendent
St. Clair County Regional Office of Education #50

External Auditors
St. Clair County Regional Office of Education #50

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the St. Clair County Regional Office of Education #50 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

**Clark, Coles, Cumberland, Douglas, Edgar, Moultrie,
and Shelby Counties Regional Office of Education #11**

State of Illinois
Clark, Coles, Cumberland, Douglas, Edgar, Moultrie,
and Shelby Counties Regional Office of Education #11
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent	Dr. Kyle Thompson
Assistant Superintendent (March 2024 – June 2024)	Dr. Jon Julius
Assistant Superintendent (July 2023 – February 2024)	Mr. Zakry Standerfer

BOARD OF SCHOOL TRUSTEES

Member	Mr. Max Jones
Member	Mr. James Young
Member	Mr. Alan Zuber
Member	Ms. Lis White
Member	Mr. Mark Wascher

OFFICE

The Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, and Shelby Counties Regional Office of Education #11's office is located at:

730 7th Street
Charleston, IL 61920



730 7th Street
Charleston, IL 61920

office 217-348-0151
fax 217-348-0171
roe11.org

Kyle Thompson, PhD
Regional Superintendent
kithompson@roe11.org

Jon Julius, PhD
Asst. Regional Superintendent
jjulius@roe11.org

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Regional Office of Education #11 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

A. All of the ROE'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, 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 ROE 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
- employer contribution.

C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;



- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2022, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,
Regional Office of Education #11

SIGNED ORIGINAL ON FILE

Dr. Kyle Thompson, Regional Superintendent

State of Illinois
Clark, Coles, Cumberland, Douglas, Edgar, Moultrie,
and Shelby Counties Regional Office of Education #11
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, and Shelby Counties Regional Office of Education #11’s census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant’s Reports

The Independent Accountant’s Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
Clark, Coles, Cumberland, Douglas, Edgar, Moultrie
and Shelby Counties Regional Office of Education #11

Dr. Kyle Thompson
Regional Superintendent
Clark, Coles, Cumberland, Douglas, Edgar, Moultrie,
and Shelby Counties Regional Office of Education #11

External Auditors
Clark, Coles, Cumberland, Douglas, Edgar, Moultrie,
and Shelby Counties Regional Office of Education #11

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, and Shelby Counties Regional Office of Education #11 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

**Macon-Piatt Counties
Regional Office of Education #39**

State of Illinois
Macon-Piatt Counties Regional Office of Education #39
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent	Jill Reedy
Assistant Superintendent	Dr. Nancy Brodbeck

BOARD OF SCHOOL TRUSTEES

Member	Mr. Michael Oakley
Member	Mr. Ed Leonard
Member	Mr. Vic Zimmerman
Member	Mr. Richard Shelby
Member	Ms. Angela Cushing

OFFICE

The Macon-Piatt Counties Regional Office of Education #39's office is located at:

3433 Rupp Pkwy
Decatur, IL 62526



3433 Rupp Parkway
Decatur, IL 62526
Phone: 217-872-3721
Fax: 217-872-0239
www.roe39.org

Jill R. Reedy
Regional Superintendent
jreedy@roe39.org

Dr. Nancy Brodbeck
Assistant Superintendent
nbrodbeck@roe39.org

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Macon-Piatt Regional Office of Education #39 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;



3433 Rupp Parkway
Decatur, IL 62526
Phone: 217-872-3721
Fax: 217-872-0239
www.roe39.org

Jill R. Reedy
Regional Superintendent
jreedy@roe39.org

Dr. Nancy Brodbeck
Assistant Superintendent
nbrodbeck@roe39.org

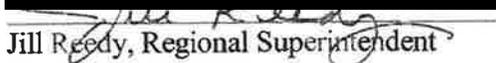
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

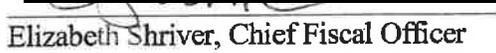
Yours truly,

Macon-Piatt Regional Office of Education #39

SIGNED ORIGINAL ON FILE


Jill Reedy, Regional Superintendent

SIGNED ORIGINAL ON FILE


Elizabeth Shriver, Chief Fiscal Officer

State of Illinois
Macon-Piatt Counties Regional Office of Education #39
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Macon-Piatt Counties Regional Office of Education #39’s census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant’s Reports

The Independent Accountant’s Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
Macon-Piatt Counties Regional Office of Education #39

Jill Reedy
Regional Superintendent
Macon-Piatt Counties Regional Office of Education #39

External Auditors
Macon-Piatt Counties Regional Office of Education #39

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Macon-Piatt Counties Regional Office of Education #39 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

ROE Professional Services

State of Illinois
ROE Professional Services
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent	Ms. Amber Quirk
Assistant Superintendent	Dr. Vickie Trotter

BOARD OF TRUSTEES

President	Jaye Wang
Vice President	John Huff
Member	Karen Zatz
Member	Marylee Leu
Member	Paula McGowen
Member	Marilyn Menconi
Member	Carolyn Carrillo

OFFICE

The Regional Office of Education Professional Services' primary administrative office is located at:

421 North County Farm Road
Wheaton, Illinois 60187



AMBER QUIRK
Regional Superintendent
DuPage County Schools

421 N. County Farm Road
Wheaton, Illinois 60187
Phone: 630.407.5800
Fax: 630.407.5802

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 ROE Professional Services (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to CMS. The significant elements of census data of the Fund include each member's:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

ROE Professional Services

SIGNED ORIGINAL ON FILE

Ms. Amber Quirk, Regional Superintendent

SIGNED ORIGINAL ON FILE

Carron Johnson, MPA, MSA
Director of Finance and Operations

State of Illinois
ROE Professional Services
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the ROE Professional Services' census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
ROE Professional Services

Amber Quirk
Regional Superintendent
ROE Professional Services

External Auditors
ROE Professional Services

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the ROE Professional Services (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

**Boone-Winnebago Counties
Regional Office of Education #4**

State of Illinois
Boone-Winnebago Counties
Regional Office of Education #4
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Regional Superintendent
Assistant Superintendent

Scott Bloomquist
Allison Pierson

BOARD OF TRUSTEES

Member
Member
Member
Member
Member
Member
Member

Mr. Richard Beuth
Mr. David Carlson
Mr. Nathan Danielson
Ms. Tosca DeGennaro
Mr. Todd France
Mr. Chuck Johnson
Mr. Bob Walberg

OFFICE

The Boone-Winnebago Counties Regional Office of Education #4's primary administrative office is located at:

300 Heart Boulevard
Loves Park, IL 61111



September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Boone-Winnebago Counties Regional Office of Education #4 (ROE) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ROE's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the ROE has materially complied with the specified requirements listed below.

- A. All of the ROE'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, 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 ROE 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
 - employer contribution.

- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE to the Fund. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and
 - employer contribution.

BOONE-WINNEBAGO COUNTY REGIONAL OFFICE OF EDUCATION #4
300 HEART BOULEVARD • LOVES PARK, IL 61111

Scott Bloomquist Regional Superintendent
Allison Pierson Assistant Regional Superintendent

P: 815-636-3060 | F: 815-636-3069 | W: roe4.org

D. The employee and employer contributions remitted by the ROE to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Boone-Winnebago County Regional Office of Education #4

SIGNED ORIGINAL ON FILE

Scott Bloomquist, Regional Superintendent and Chief Fiscal Officer

State of Illinois
Boone-Winnebago Counties
Regional Office of Education #4
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Boone-Winnebago Counties Regional Office of Education #4's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Governing Board
Boone-Winnebago Counties Regional Office of Education #4

Scott Bloomquist
Regional Superintendent
Boone-Winnebago Counties Regional Office of Education #4

External Auditors
Boone-Winnebago Counties Regional Office of Education #4

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Boone-Winnebago Counties Regional Office of Education #4 (ROE) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ROE is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ROE's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the ROE'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, 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 ROE 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the ROE 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 ROE 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.

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 ROE complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ROE 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.

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 ROE's compliance with the specified requirements.

In our opinion, the ROE complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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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

Decatur, Illinois
September 10, 2024

**Illinois Department of Human Services
Illinois School for the Visually Impaired**

State of Illinois
Illinois Department of Human Services
Illinois School for the Visually Impaired
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Secretary Designate
Chief Financial Officer
Chief Internal Auditor
Audit Liaison

Dulce M. Quintero
Robert Brock
Amy Macklin
Christopher Finley

OFFICE

The Illinois School for the Visually Impaired's office is located at:

658 East State Street
Jacksonville, IL 62650-2130



JB Pritzker, Governor

Dulce M. Quintero, Secretary Designate

100 South Grand Avenue, East • Springfield, Illinois 62762
401 South Clinton Street • Chicago, Illinois 60607

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

All:

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 Department of Human Services – Illinois School for the Visually Impaired (ISVI) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers’ Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ISVI’s compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert ISVI has materially complied with the specified requirements listed below.

- A. All of ISVI’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, 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 ISVI 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by ISVI to the Fund. The significant elements of census data of the Fund include each member’s:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ISVI to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Illinois Department of Human Services

SIGNED ORIGINAL ON FILE

Dulce M. Quintero, Secretary Designate

SIGNED ORIGINAL ON FILE

Robert Brock, Chief Financial Officer

SIGNED ORIGINAL ON FILE

John Schomberg, General Counsel

State of Illinois
Illinois Department of Human Services
Illinois School for the Visually Impaired
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Illinois School for the Visually Impaired’s census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant’s Reports

The Independent Accountant’s Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Dulce M. Quintero
Secretary Designate
Illinois Department of Human Services
Illinois School for the Visually Impaired

External Auditors
Illinois Department of Human Services
Illinois School for the Visually Impaired

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Illinois Department of Human Services – Illinois School for the Visually Impaired (ISVI) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the ISVI is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on ISVI's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of ISVI'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, 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 ISVI 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by ISVI 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 ISVI 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.

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 ISVI complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether ISVI 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.

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 ISVI's compliance with the specified requirements.

In our opinion, the ISVI complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024

Illinois State Board of Education

State of Illinois
Illinois State Board of Education
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Agency Officials

State Superintendent of Education	
Through 1/31/23	Dr. Carmen Ayala
Effective 2/23/23	Dr. Tony Sanders
Interim State Superintendent of Education	
Effective 2/1/23 Through 2/22/23	Krish Mohip

Executive Staff:

Chief of Staff	
Effective 7/1/23	Dr. Kimako Patterson
Legal Officer	
Through 6/30/23	Jeremy Duffy
Chief Legal Officer	
Effective 10/1/23	Kristen Kennedy
Interim Chief Legal Officer	
Effective 7/1/23 Through 9/30/23	Kristen Kennedy
Chief Internal Audit Officer	
Education Officer	
Through 9/23/22	Dr. Ernesto Matias
Chief Education Officer – Instruction	
Effective 7/1/23	Jason Helfer
Chief Education Officer – Operations	
Effective 7/1/23 Through 6/28/24	Krish Mohip
Effective 5/28/24	Jennifer Saba
Financial Officer	
Through 2/10/23	Robert Wolfe
Effective 2/11/23 Through 2/14/23	Vacant
Interim Financial Officer	
Effective 2/15/23 Through 4/30/23	Scott Harry
Chief Financial Officer	
Effective 4/17/23	Dr. Matthew Seaton
Chief Operating Officer	Melissa Oller
Chief Policy & Communications Officer	Irma Snopek
Research & Evaluation Officer	
Through 3/6/23	Dr. Brenda M. Dixon
Interim Research & Evaluation Officer	
Effective 3/1/23 Through 6/30/23	Melissa DiGangi

Board Officers

Chairperson	
Through 7/31/22	Darren Reisberg
Effective 8/1/22 Through 9/19/22	Vacant
Effective 9/16/22	Dr. Steven Isoye
Vice-Chairperson	Dr. Donna S. Leak

State of Illinois
Illinois State Board of Education
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Secretary

Through 1/18/23
Effective 2/16/23

Jaime Guzman
Dr. Christine Benson

Governing Board Members

Member (through 2/15/23)	Dr. Christine Benson
Member (through 1/18/23)	Dr. David Lett
Member (effective 1/18/23 through present)	Dr. James D. Anderson
Member (effective 1/13/23 through present)	Dr. Anna Grassellino
Member (through 1/23/23)	Susie Morrison
Member (effective 1/23/23 through present)	Dr. Patricia Marie Nugent
Member (through present)	Roger Eddy
Member (effective 8/23/21 through 3/12/23)	Dr. Nike Vieille
Member (effective 1/19/23 through 6/25/23)	Vacant
Member (effective 3/13/23 through 7/20/23)	Vacant
Member (effective 7/21/23 through present)	Laura Gonzalez
Member (effective 6/26/23 through present)	Dr. Sherly Chavarria
Member (through 1/18/23)	Jaime Guzman

Agency Offices

Chicago Location
555 West Monroe Street, Suite 900
Chicago, IL 60661

Alzina Building
100 N. 1st Street
Springfield, IL 62777

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

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 Board of Education (Agency) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers' Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 Agency's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Agency has materially complied with the specified requirements listed below.

- A. All of the Agency'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, 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 Agency 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the Agency to CMS. The significant elements of census data of the Fund include each member's:
 - social security number;
 - first and last name;
 - date of birth;

- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the Agency to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Illinois State Board of Education

SIGNED ORIGINAL ON FILE

Dr. Tony Sanders, State Superintendent of Education

SIGNED ORIGINAL ON FILE

Dr. Matthew Seaton, Chief Financial Officer

State of Illinois
Illinois State Board of Education
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Illinois State Board of Education’s census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant’s Reports

The Independent Accountant’s Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	1	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

Schedule of Findings

Item No.	Page	Last/First Reported	Description	Finding Type
Findings				
2023-001	100	New	Failure to Pay Correct Employer Group Insurance Contribution	Significant Deficiency and Noncompliance

Exit Conference

The Agency waived an exit conference in correspondence from Tassi Maton, Chief Internal Audit Officer on August 14, 2024. The response to the recommendations was provided by Tassi Maton, Chief Internal Audit Officer in a correspondence dated August 21, 2024.

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

Governing Board
Illinois State Board of Education

Dr. Tony Sanders
State Superintendent of Education
Illinois State Board of Education

External Auditors
Illinois State Board of Education

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Illinois State Board of Education (Agency) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of the Agency is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Agency's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Agency'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, 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 Agency 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the Agency 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 Agency 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.

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 Agency complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Agency 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.

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 Agency's compliance with the specified requirements.

In our opinion, the Agency complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as item 2023-001.

The Agency's response to the census data compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Agency's response was not subjected to the procedures applied in the examination, and, accordingly, we express no opinion on the response.

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 Agency 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 Agency's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Agency's compliance with the specified requirements and to test and report on the Agency's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2023-001, that we consider to be a significant deficiency.

The Agency's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Agency's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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

Decatur, Illinois
September 10, 2024

State of Illinois
Illinois State Board of Education
Schedule of Findings
For the Year Ended June 30, 2023

2023-001. Finding – Failure to Pay Correct Employer Group Insurance Contributions

The Illinois State Board of Education (Agency) failed to ensure employer group insurance contributions remitted by the Agency for the State Employees' Group Insurance Program (SEGIP) to the Department of Central Management Services (CMS) during the allocation year ended June 30, 2023, were in accordance with published employer group insurance contribution rates.

Employer group insurance contributions represent the employer's cost of group insurance coverage. The employer group insurance contributions are charged to non-exempt funds and are comprised of the employee costs plus the retiree cost not paid by other sources on average for each employee. Annually, CMS determines the employer group insurance contribution rates for each group insurance program to be paid by the Agency. We noted the Agency had 4 employees enrolled in the Consumer Driven Health Plan (CDHP). During testing, we noted for all employees enrolled in the CDHP, the Agency was charged and paid the incorrect employer group insurance contribution rates, resulting in overpayments totaling \$11,301. The Agency failed to verify the employer group insurance contribution rates paid agreed to CMS published rates.

The State Employees Group Insurance Act of 1971 (5 ILCS 375/11) requires every agency which has members paid from funds other than the General Revenue Fund to cooperate with the Department of Central Management Services and the Governor's Office of Management and Budget in order to assure that the specified proportion of the State's cost for group life insurance, the program of health benefits and other employee benefits is paid by such funds.

Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

The overpayments occurred due to an error in CMS's third-party administrator's system utilized in billing the Agency for employer group insurance contributions including the incorrect rates. The Agency did not identify the error due to oversight.

Failure to ensure that employer group insurance contributions agree to CMS published rates could result in misstatements in SEGIP's allocation schedules, which are a critical part of the Fiscal Year 2024 financial reporting process at various State agencies and public universities. (Finding Code No. 2023-001)

RECOMMENDATION

We recommend the Agency ensure employer group insurance contributions paid agree with rates published by CMS.

State of Illinois
Illinois State Board of Education
Schedule of Findings
For the Year Ended June 30, 2023

2023-001. Finding – Failure to Pay Correct Employer Group Insurance Contributions (Continued)

AGENCY RESPONSE

Management agrees with the finding. Human Resources is developing a process to verify employer contributions in the state payroll database to ensure they are complete and accurate and in accordance with applicable laws, rules, and regulations.

**Illinois Department of Human Services
Illinois School for the Deaf**

State of Illinois
Illinois Department of Human Services
Illinois School for the Deaf
Compliance Examination of Census Data
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Secretary Designate	Dulce M. Quintero
Chief Financial Officer	Robert Brock
Chief Internal Auditor	Amy Macklin
Audit Liaison	Christopher Finley

OFFICE

The Illinois School for the Deaf's primary administrative office is located at:

125 South Webster Ave.
Jacksonville, IL 62650



JB Pritzker, Governor

Dulce M. Quintero, Secretary Designate

100 South Grand Avenue, East • Springfield, Illinois 62762
401 South Clinton Street • Chicago, Illinois 60607

September 10, 2024

Forvis Mazars, LLP
225 North Water Street, Suite 400
Decatur, Illinois 62523

All:

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 Department of Human Services – Illinois School for the Deaf (ISD) and reporting their significant elements of census data and related employer and/or employee contributions within the Teachers’ Retirement System (System) and the Teacher Health Insurance Security Fund (Fund) 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 ISD’s compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert ISD has materially complied with the specified requirements listed below.

- A. All of the ISD’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, 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 ISD 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
 - employer contribution.
- C. The changes in significant elements of census data for employees required to be enrolled in the Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by ISD to the Fund. The significant elements of census data of the Fund include each member’s:

- social security number;
- first and last name;
- date of birth;
- gender;
- rate of pay; and
- employer contribution.

D. The employee and employer contributions remitted by the ISD to the System during the proportionate share allocation year ended June 30, 2023, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

Yours truly,

Illinois Department of Human Services

SIGNED ORIGINAL ON FILE

CPDF68206334F3
Dulce M. Quintero

SIGNED ORIGINAL ON FILE

12041BF302064F1
Robert Brock, Chief Financial Officer

SIGNED ORIGINAL ON FILE

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John Schomberg, General Counsel

State of Illinois
Illinois Department of Human Services
Illinois School for the Deaf
Compliance Examination of Census Data
For the Year Ended June 30, 2023

Summary

The examination of the Illinois School for the Deaf's census data was performed by Forvis Mazars, LLP and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Accountant's Reports

The Independent Accountant's Report does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Current Report	Prior Report
Findings	-	N/A
Repeated findings	N/A	N/A
Prior recommendations implemented or not repeated	N/A	N/A

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

Dulce M. Quintero
Secretary Designate
Illinois School for the Deaf

External Auditors
Illinois School for the Deaf

Governing Board
Teachers' Retirement System

Mr. Stan Rupnik
Executive Director
Teachers' Retirement System

Report on Compliance

As Special Assistant Auditors for the Auditor General of the Teachers' Retirement System (System), we have examined compliance by management of the Illinois School for the Deaf (ISD) 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 System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;
- 3) the census data accumulation year for the Teachers Health Insurance Security Fund (Fund) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and
- 4) the proportionate share allocation year for the Fund ended June 30, 2023.

Management of ISD is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on ISD's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of ISD'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, 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 ISD 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 Fund occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by ISD 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 ISD 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.

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 ISD complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether ISD 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.

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 ISD's compliance with the specified requirements.

In our opinion, ISD complied with the specified requirements during:

- 1) the census data accumulation year for the System ended June 30, 2022;
- 2) the proportionate share allocation year for the System ended June 30, 2023;

- 3) the census data accumulation year for the Fund administered by CMS ended June 30, 2022;
and,
- 4) the proportionate share allocation year for the Fund ended June 30, 2023,

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.

Report on Internal Control Over Compliance

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

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

Decatur, Illinois
September 10, 2024