



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

**Compliance Examination
For the Year Ended June 30, 2021**

Release Date: July 6, 2023

INTRODUCTION

This digest covers the Compliance Examination of Census Data for other post-employment benefits (OPEB) for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2021:

- State of Illinois, Office of the Secretary of State
- State of Illinois, Department of Children and Family Services
- State of Illinois, Department of Corrections
- State of Illinois, Department of Human Services
- State of Illinois, Department of Lottery
- State of Illinois, Department of Healthcare and Family Services
- State of Illinois, Department of Revenue
- State of Illinois, Capital Development Board
- State of Illinois, Environmental Protection Agency, Fund 270 – Water Revolving Fund
- Illinois State Board of Education
- Illinois Student Assistance Commission
- Illinois Workers' Compensation Commission, Self-Insurers Security Fund

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

- A. All of the Employers' employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2021.
- B. The changes in significant elements of census data for employees required to be enrolled in the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS), in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2021, were completely and accurately reported by the Employers to CMS through the System.

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

- a. social security number;
- b. first and last name;
- c. date of birth; and,
- d. gender.

- C. The employer group insurance contributions for funds other than the General Revenue Fund, which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the Employers for the Plan to CMS during the allocation year ended June 30, 2022, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Further, General Revenue Fund payroll paid by the Employers and recorded within the Statewide Accounting Management System under detail object code 1120 was complete, accurate, and in accordance with applicable laws, rules, and regulations.

SYNOPSIS

Two of the Employers had a finding for exceptions noted during the detailed testing of the census data which have been enumerated within their individual sections of the Compliance Examination of Census Data Report. These included the Office of the Secretary of State and the Illinois Workers' Compensation Commission.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of census data for the Employers for the year ended June 30, 2021. The accountants stated the Employers complied, in all material respects, with the requirements described in the report.

This compliance examination of census data was conducted by RSM US LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:dmg