



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 20, 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, Department of Central Management Services (CMS)
- State of Illinois, Department of Transportation (IDOT)
- State of Illinois, Department of Innovation and Technology (DoIT)
- Illinois State Toll Highway Authority (ISTHA)
- State of Illinois, Illinois State Police – District 15 (ISP)

Our limited-scope 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;
- d. gender; and,
- e. rate of pay.

For CMS, IDOT, and DoIT:

- 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. Employer group insurance contributions (for funds other than the General Revenue Fund) and General Revenue Fund payroll under detail object code 1120 are the basis for determining the Department's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

For ISTHA and ISP:

- C. The employer group insurance contributions for sworn troopers assigned to the Illinois State Police's District 15, 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 Authority 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, the annual contributions to CMS for the Authority's average employer's share of the cost of retiree coverage per participating employee in the Plan, were complete, accurate, and in accordance with Section 11 of the State Employees Group Insurance Act of 1971. Employer group insurance contributions and the annual contributions to CMS for the Authority's average employer's share of the cost of retiree coverage per participating employee in the Plan are the basis for determining the Authority's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

### SYNOPSIS

There were no material findings of noncompliance disclosed during our examination.

### 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 Sikich LLP.

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JANE CLARK  
Division Director

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

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FRANK J. MAUTINO  
Auditor General

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