

REPORT DIGEST

ILLINOIS STATE BOARD OF EDUCATION FINANCIAL AUDIT FOR THE YEAR ENDED JUNE 30, 1995

SYNOPSIS

- As of November 14, 1995, the Illinois State Board of Education had not finalized or submitted to the General Assembly the 1994 annual report on school dropout rates due January 14, 1995 as required by statute.

INTRODUCTION

This digest covers our financial audit of the Board for the year ending June 30, 1995. In addition our audit includes a special review with respect to reporting during the year ended June 30, 1995, of the statewide high school dropout rate by grade level, sex, race, program categories, and the number of students who graduate from, transfer from, or otherwise leave bilingual programs, by the State Board of Education, pursuant to 105 ILCS 5/1A-4. A full compliance audit covering the two years ending June 30, 1996 will be performed next year.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

FAILURE TO FILE ANNUAL REPORT WITH GENERAL ASSEMBLY

Through November 14, 1995, the Illinois State Board of Education had not finalized or submitted to the General Assembly the 1994 annual report due January 14, 1995 as required by statute.

Article 1A of the Illinois School Code (105 ILCS 5/1A-4(E)) states "The Board shall prepare and submit to the General Assembly and the Governor on or before January 14, 1976 and annually thereafter a report or reports of its findings and recommendations the report shall also include the statewide high school dropout rate by grade level, sex and race and the annual student dropout rate of and the number of students who graduate from, transfer from or otherwise leave bilingual programs. The Auditor General shall annually perform a compliance audit of the State Board of Education's performance of the reporting duty imposed by this amendatory Act of 1986."

Agency personnel stated a draft form of the annual report due January 14, 1995 was complete, but had not been finalized or submitted to the General Assembly or the Governor due to the priority of other projects. They further stated a project team had been formed and was attempting to produce all required reports as soon as possible. (Finding 1, page 3, first reported in 1994)

AUDITORS' OPINION

Our auditors state the June 30, 1995 financial statements of the Illinois State Board of Education are fairly presented.

WILLIAM G. HOLLAND, Auditor General

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SPECIAL ASSISTANT AUDITORS

Sikich Gardner & Co, LLP were our special assistant auditors on this audit.