



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**SUPREME COURT OF ILLINOIS (INCLUDING APPELLATE COURT  
DISTRICTS 1-5 AND THE ILLINOIS COURTS COMMISSION)**

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

**Release Date: June 17, 2025**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>0</b>

**INTRODUCTION**

This digest covers the Compliance Examination of Census Data for other post-employment benefits (OPEB) for the Supreme Court of Illinois (Court) as of and for the year ended June 30, 2023.

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

- A. All of the Court'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, 2023.
- 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, 2023, were completely and accurately reported by the Court 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. General Revenue Fund payroll paid by the Court and recorded within the Statewide Accounting Management System under detail object code 1117, during the allocation year ended June 30, 2024, was complete, accurate, and in accordance with applicable laws, rules, and regulations. General Revenue Fund payroll under detail object code 1117 is the basis for determining the Court's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

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 Supreme Court of Illinois (Court) for the year ended June 30, 2023. The accountants stated the Court 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**

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COURTNEY DZIERWA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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