



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

**Compliance Examination of Census Data
For the Year Ended June 30, 2024**

Release Date: June 30, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2

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, 2024:

- State of Illinois, Office of the Secretary of State
- State of Illinois, Department of Children and Family Services
- State of Illinois, Department of Human Services
- State of Illinois, Department of the 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
- Illinois State Toll Highway Authority
- State of Illinois, Illinois State Police and the Illinois State Toll Highway Authority

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, as applicable to each Employer:

- 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, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (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, 2024, 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, 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, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Employers' proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

For the Illinois State Toll Highway Authority (Authority):

- C. The employer group insurance contributions for Illinois State Police personnel assigned duties relating to policing and patrolling the Authority's toll roads, which includes contributions for both current personnel 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, 2025, 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 during the allocation year ended June 30, 2025, 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.

For the Illinois State Police (Department) in conjunction with the Authority:

- A. All of the Department's personnel, assigned duties relating to policing and patrolling the Authority's toll roads, 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, 2024. The enrollment of these personnel within the System occurred through payroll transactions which were processed by the Authority using information provided by the Department.
- B. The changes in significant elements of census data for Department personnel, assigned duties relating to policing and patrolling the Authority's toll roads, required to be enrolled in the Plan, in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Department through the Authority's payroll transactions to CMS through 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; and,
 - d. gender.
- C. The employer group insurance contributions for Illinois State Police personnel assigned duties relating to policing and patrolling the Authority's toll roads, which includes contributions for both current personnel 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, 2025, 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 during the allocation year ended June 30, 2025, 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, 2024. 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.

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COURTNEY DZIERWA
Deputy Auditor General

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

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CHRISTOPHER B. MEISTER
Auditor General

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