

GOLDEN APPLE SCHOLARS OF ILLINOIS PROGRAM

AGREED-UPON PROCEDURES

For the Year Ended June 30, 2024

Performed as Special Assistant Accountants for the
Auditor General, State of Illinois

GOLDEN APPLE SCHOLARS OF ILLINOIS PROGRAM

AGREED-UPON PROCEDURES
Year Ending June 30, 2024

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AGREED-UPON PROCEDURES Year Ending June 30, 2024

Summary

The Illinois Student Assistance Commission administers the Golden Apple Scholars of Illinois Program which is managed by the Golden Apple Foundation for Excellence in Teaching (Foundation). The agreed-upon procedures report and accompanying schedule of revenues and expenditures is included herein related to this program.

Summary of Findings

No findings were noted.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Frank J. Mautino
Auditor General
State of Illinois, and

Mr. Darryl Arrington, Audit Committee Chair and
Mr. Eric Zarnikow, Executive Director
Illinois Student Assistance Commission, and

Mr. Stacey Bolton, Chair of the Board of Directors and
Ms. Alicia Winckler, Chief Executive Officer
Golden Apple Foundation

As Special Assistant Accountants for the Auditor General, we have performed each of the procedures enumerated below, which were agreed to by the management of the Illinois Student Assistance Commission (Commission), management of the Golden Apple Scholars of Illinois Program (Program), and the Office of the Auditor General, on the Program's compliance with the Higher Education Student Assistance Act (110 ILCS 947/52) during the year ended June 30, 2024. The Commission and the Program's management are responsible for its compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed, and our findings are as follows:

1. We confirmed that the Foundation is registered with the Illinois Office of the Attorney General.
2. We obtained evidence that the Commission and the Foundation Boards met during the period July 1, 2023 through June 30, 2024 (FY2024). We observed that signed minutes were prepared for the following Foundation Board meetings: September 13, 2023, November 14, 2023, March 19, 2024, and June 18, 2024. We observed that signed minutes were prepared for the following Foundation Executive Board meetings: September 26, 2023, January 30, 2024, February 27, 2024 and April 16, 2024. We observed that signed minutes were prepared for the following Commission Board meetings: September 21, 2023, December 7, 2023, April 18, 2024, April 22, 2024, and June 20, 2024. We read the aforementioned meeting minutes.
3. We obtained a listing of participants in the program as of June 30, 2024, provided to us by the Foundation from the Foundation's "FileMaker" database, which is maintained by the Foundation's VP of Strategic Research and Evaluation, and we extracted and summarized the following data:
 - a. 732 participants received scholarship funding during Fiscal Year 2024.
 - b. 827 participants were in school as of June 30, 2024.
 - c. 847 participants have completed school and are currently fulfilling their teaching requirement as of June 30, 2024.
 - d. 76 participants have not fulfilled their teaching requirement and are repaying their scholarship as of June 30, 2024.
 - e. \$69,667 was collected by the Foundation during Fiscal Year 2024 on repayments of scholarships.

4. We obtained and read 23 *Illinois Administrative Code Part 2764 Golden Apple Scholars of Illinois Program (Code)* outlining applicant eligibility and statutory limits on scholarship awards. We obtained the total amount of scholarships paid directly by the Commission (see Schedule A “Scholarship-ISAC”), and we obtained a detailed listing of students awarded these scholarships. This information was provided by the Commission’s Director of the Department of Program and Product Services in the Program Services and Compliance Division. From this listing we haphazardly selected 25 students who received a scholarship award. For each student selected, we obtained the student’s file from the Foundation and performed the following:
 - a. Inspected the student’s application and other documents pertaining to eligibility and observed the applicant’s eligibility was supported by copies of the following, which were maintained in the file: social security card and personal information (state identification, driver’s license, or passport). No exceptions were noted.
 - b. Inspected the student’s “Program Agreement and Promissory Note” and observed the “Program Agreement and Promissory Note” was complete and signed. No exceptions were noted.
 - c. Compared the total amount of the scholarship awarded to the student to the maximum allowable scholarship as outlined in the Code. No exceptions were noted.
 - d. Compared all semester/quarter hours for scholarships awarded to the student and determined the semester/quarter hours awarded did not exceed 8 semesters or 12 quarters of scholarship assistance. No exceptions were noted.
 - e. Inspected the student’s file and observed that the student’s status as a United States citizen or eligible noncitizen was supported by copies of one of the following, which were maintained in the file: birth certificate, passport, or Deferred Action for Childhood Arrivals (DACA) documents. No exceptions were noted.
5. We obtained a listing of participants in the Program as of June 30, 2024, provided to us by the Foundation from the Foundation’s “FileMaker” database, which is maintained by the Foundation’s VP of Strategic Research and Evaluation. This listing contains all students receiving scholarship assistance and indicates the county in which the student resides. The Code requires that at least 30% of students receiving scholarship assistance reside in counties having a population of fewer than 500,000. We recalculated the percentage of students receiving scholarship assistance who reside in such counties. We calculated that 47% of students reside in such counties.
6. The VP of Strategic Research and Evaluation of the Foundation provided policies and procedures for monitoring the continuing eligibility of prior scholarship recipients towards the fulfillment of their teaching obligation, which we read. We obtained a listing of all scholarship recipients who have graduated from college, which includes recipients who have fulfilled their teaching requirement and recipients who have not fulfilled their teaching requirement. This listing came from the Foundation’s “FileMaker” database. From this listing:
 - a. We haphazardly selected 25 recipients who have fulfilled their teaching obligation. For the selected recipients we inspected:
 - i. Signed mentoring site visit notes, which indicated that the recipient began teaching within the requisite years by policy following completion of the postsecondary education degree or certificate program for which the scholarship was awarded. No exceptions were noted.
 - ii. Verification of employment forms for teaching scholars which supported the scholarship recipients’ fulfillment of their five-year teaching obligation. No exceptions were noted.
 - b. We haphazardly selected 25 prior scholarship recipients who have not fulfilled their teaching requirement. For the selected recipients we inspected, we obtained scholarship repayment history information from the Foundation’s “FileMaker” database. We observed that interest at a rate of 5% per annum was charged to recipients sampled for loans made subsequent to Fiscal Year 2010. All 25 of the recipients were charged the correct interest.

7. We obtained and read the policies and procedures for obligating and spending program funds received from the Vice President of Finance. We obtained the Schedule of Program Revenues and Expenditures for the year ended June 30, 2024 (see Schedule A). We obtained the Foundation's detailed general ledger supporting non-payroll expenditures and payroll expenditures listed on Schedule A. From the detailed general ledger, we haphazardly selected a sample of 25 non-payroll expenditures and 25 payroll expenditures.
 - a. We inspected the invoice or other support for the 25 non-payroll expenditures paid by the Foundation and observed:
 - i. The expenditure was directly related to the Program as evidenced by the description on the invoice's approval form and the activity description within the invoice. No exceptions were noted.
 - ii. The invoice or other support contained required supervisor approval as outlined in the policies and procedures. No exceptions were noted.
 - iii. The associated checks to determine if two signatures were included, as required in the policies and procedures. No exceptions were noted.
 - iv. Persons with signature authority did not approve their own expenditures. No exceptions were noted.
 - b. For the selected payroll expenditures, we:
 - i. Recalculated gross pay from pay rate authorizations in the employee's personnel file and time sheets which contained the hours worked. We agreed gross pay to the payroll register. No exceptions were noted.
8. We obtained the Schedule of Revenues and Expenditures for the year ended June 30, 2024 (Schedule A):
 - a. We agreed "Appropriations from the State" and Commission scholarship expenditures ("Scholarships – ISAC") from Schedule A to the Commission's general ledger. No exceptions were noted when agreeing "Scholarships – ISAC".
 - b. We agreed "Private Funding" revenue and all other expenditures from the Schedule of Revenues and Expenditures to the Foundation's general ledger. No exceptions were noted.
 - c. We compared the Schedule of Revenues and Expenditures to the budget presented with the application for the grant at the beginning of the fiscal year and computed the amount by which budgeted expenditures were over (under) actual expenditures. No exceptions were noted.

We were engaged by the Office of the Auditor General to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. For the purposes of this report, we were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the Higher Education Student Assistance Act (110 ILCS 947/52) during the year ended June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Commission, management of the Program, and the Office of the Auditor General and is not intended to be, and should not be, used by anyone other than the specified parties.

SIGNED ORIGINAL ON FILE

Crowe LLP

Oak Brook Terrace, Illinois
January 24, 2025

**Schedule A
Golden Apple Scholars of Illinois Program
Schedule of Revenue and Expenditures
for the Year Ending June 30, 2024**

REVENUES

Appropriations from the State	\$	12,411,891
Private Funding		3,909,973
Other Contract Revenue		<u>739,000</u>
Total Program Revenues	\$	<u><u>17,060,864</u></u>

EXPENDITURES

Personnel Services (Salaries and Benefits)		
Program Staff Salaries and Benefits	\$	<u>3,019,715</u>
Total Personnel Services (Salaries and Benefits)	\$	3,019,715
Summer Institute (SI)		
Background Check	94,730	
Contracted Services	88,860	
Communication Services	2,162	
Room and Board	570,064	
Supplies	10,313	
Photography	550	
Video Production & Taping	2,775	
Meals	14,095	
Induction	3,730	
Transportation	26,027	
Travel	61,023	
SI Stipend	1,691,250	
Meetings	74	
Audit Services	9,863	
Legal Services	575	
Technology Services	28,262	
Insurance	<u>100</u>	
Total Summer Institute		2,604,452
Induction		
Scholars Induction	41,104	
Supplies	550	
Background Checks	12,763	
Audio Visual	4,588	
Photography	1,050	
Travel and Lodging	<u>1,681</u>	
Total Induction		61,736
Academic and Social Emotional Support		
Campus Visits	1,941	
Contracted Services	1,797	
Technology Services	133	
Meeting	3,319	
Supplies	254	
Mail Services	120	
Travel & Lodging	18,642	
Meals	906	
Professional Development	<u>1,553</u>	
Total Academic and Social Emotional Support		28,665
Crystal Ball		
Contracted Services	21,534	
CORE Crystal Apple Ball	6,296	
Catering	28,606	
Travel and Lodging	340	
Photography	<u>750</u>	
Total Crystal Ball		57,526
Mentoring and Advising		
GATS Contracted Svc- Mentors	827,527	
GATS Meetings	483	
GATS Travel	<u>47,927</u>	

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GATS Classroom Supplies	\$ 35	
Professional Development Assistance	1,553	
Contracted Services	293	
Meals	82	
Travel & Lodging	13,235	
Staff Travel Conference	2,066	
Indirect Expense Allocation	<u>770</u>	
Total Mentoring and Advising		\$ 893,970
 Placement and Alumni Relations		
Placement Resources	5,578	
Placement Travel	3,808	
Placement Contr. Svc-Tech	586	
Placement Incentive Stipend	46,000	
Placement Meetings	345	
Alumni Events	1,872	
Alumni Resources	2,396	
Alumni Travel	1,914	
Alumni Contr. Svc - Tech	7,021	
Alumni Contr. Svc - Interns	100	
Alumni Conf & Memberships	823	
Contracted Services	548	
Professional Development Assistance	1,553	
Travel & Lodging	7,088	
Supplies	3	
Meals	748	
Staff Development	598	
Indirect Expense Allocation	<u>2,073</u>	
Total Placement & Alumni Relations		83,053
 Recruitment and Selection Expenses		
Recruitment Resources	123	
Recruitment Travel	1,209	
Recruitment Conf. & Membership	698	
Recruitment Contr. Svs-Tech.	40,633	
Recruitment Communication	54,537	
Recruitment Meetings	711	
Recruitment Stipends	10,875	
Recruitment Events	46	
Recruitment Marketing	1,398	
Professional Development Assistance	1,553	
Contracted Services	158,329	
Communication Services	7,907	
Supplies	23	
Scholar Selection - Travel	126	
Staff Travel	6	
Background Checks	2,321	
Travel Expenses	789	
Travel & Lodging	5,321	
Meals	2,605	
Mail Services	14	
Stationary & Printing	124	
Indirect Expense Allocation	<u>32</u>	
Total Recruitment and Selection Expenses		289,380
 Curriculum, Research and Analytics		
Meeting Expense	224	
Contracted Services	21	
Training & Education	1,175	
Scholars Contr. Svc-Technology	29,505	
Recruitment Contr. Svs-Tech.	9,225	
Travel & Lodging	2,787	
Transportation	37	
Technology Services	<u>108</u>	
Total Curriculum, Research and Analytics		43,082
 Accelerator		
Align Instructional Practices	128	

**Schedule A
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Schedule of Revenue and Expenditures
for the Year Ending June 30, 2024**

Contracted Services	\$	132,163	
Accelerator Induction Costs		2,326	
Staff Development-Mentors Training		77,454	
Recruitment Communications		43,448	
Professional Development		4,633	
Recruitment Marketing		300	
GATS Contracted Svc- Mentors		72,995	
Photography		280	
Accelerator Stipends		652,500	
Mail Services		26	
Audit Services		9,863	
Indirect Expense Allocation		1,090	
Training & Education		825,367	
Background Check		5,303	
Accelerators Contr. Svc-Technology		33,174	
Travel & Lodging		20,680	
GATS Classroom Supplies		<u>3</u>	
Total Accelerator			\$ 1,881,733
Indirect Cost			
Indirect Cost		<u>429,425</u>	
Total Indirect Cost			429,425
Scholarships Paid			
Scholarships - ISAC		<u>2,682,315</u>	
Total Scholarships Paid			<u>2,682,315</u>
Total Expenditures			<u>12,075,052</u>
Revenues in Excess of Expenditures			<u>\$ 4,985,812</u>