

**STATE OF ILLINOIS  
MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
STATE COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2021

STATE OF ILLINOIS  
MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

**TABLE OF CONTENTS**

<b><i>State Compliance Examination Report</i></b>	<b><u>Page</u></b>
Commission Officials	1
Management Assertion Letter	3
State Compliance Report	
Summary	4
Independent Accountant’s Report on State Compliance and on Internal Control over Compliance	5
Schedule of Findings	
Prior Finding Not Repeated	8
<b><i>Disclosures Accompanying a State Compliance Examination Report</i></b>	<b><u>Page</u></b>
Summary	9
Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report	10
Fiscal Schedules and Analysis:	
Schedule of Locally-Held Fund Receipts and Disbursements	11
Analysis of Significant Variations in Account Balances	12
Analysis of Operations:	
Functions and Planning	13

STATE OF ILLINOIS  
**MID-ILLINOIS MEDICAL DISTRICT COMMISSION**  
**STATE COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2021

**COMMISSION OFFICIALS**

President (02/05/21 – Present)	Mr. Ryan Croke
President (07/01/19 – 02/04/21)	Dr. Charlotte Warren
Vice President (04/08/21 – Present)	Mr. Aaron Gurnsey
Vice President (07/01/19 – 04/07/21)	Mr. Mitchell Johnson
Treasurer	Ms. Ramona Metzger
Secretary	Mr. Joe Hurwitz

**GOVERNING COMMISSION MEMBERS**

*Appointed by the Governor*

Commissioner (04/08/21 – Present)	Dr. Egbe Egiebor
Commissioner (07/01/19 – 04/07/21)	Mr. Mitchell Johnson
Commissioner <sup>1</sup>	Mr. Rex Brown
Commissioner (04/08/21 – Present)	Dr. Charlene Aaron
Commissioner (07/01/19 – 04/07/21)	Ms. Jennifer Lee
Commissioner (04/08/21 – Present)	Mr. Aaron Gurnsey
Commissioner (07/01/19 – 04/07/21)	Mr. Roland Cross
Commissioner	Mr. Jack Mazzotti
Commissioner (04/08/21 – Present)	Mr. John Stremsterfer
Commissioner (07/01/19 – 04/07/21)	Vacant

*Appointed by the Mayor of Springfield*

Commissioner (05/04/21 – Present)	Ms. Erica Austin
Commissioner (02/05/21 – 05/03/21)	Vacant
Commissioner (07/01/19 – 02/04/21)	Dr. Charlotte Warren
Commissioner <sup>1</sup>	Mr. Joe Hurwitz
Commissioner <sup>1</sup>	Mr. Ryan Croke
Commissioner (10/16/19 – Present)	Dr. Gurpreet Mander
Commissioner (07/01/19 – 10/15/19)	Vacant

*Appointed by the Chairperson of the County Board of Sangamon County*

Commissioner <sup>1</sup>	Mr. Norm Sims
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STATE OF ILLINOIS  
MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

**COMMISSION OFFICE**

The Commission's office is located at:

800 East Monroe  
Springfield, Illinois 62701

**Footnote:**

<sup>1</sup> Term Expired. Commissioner continues to serve until a successor is appointed.



# Mid-Illinois Medical District

City of Springfield • 800 East Monroe • Springfield, Illinois 62701 • 217-789-2377

[www.midillinoismedicaldistrict.org](http://www.midillinoismedicaldistrict.org)

## MANAGEMENT ASSERTION LETTER

March 31, 2022

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
740 East Ash Street  
Springfield, Illinois 62703-3154

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Mid-Illinois Medical District Commission (Commission). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Commission has materially complied with the specified requirements listed below.

- A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Yours truly,

Mid-Illinois Medical District Commission

**SIGNED ORIGINAL ON FILE**

Ryan Croke, President

**SIGNED ORIGINAL ON FILE**

Ramona Metzger, Treasurer

STATE OF ILLINOIS  
MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

**STATE COMPLIANCE REPORT**

**SUMMARY**

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	0	1
Repeated Findings	0	1
Prior Recommendations Implemented or Not Repeated	1	0

**EXIT CONFERENCE**

The Mid-Illinois Medical District Commission waived an exit conference in a correspondence from Abby Powell, Audit Liaison, on March 31, 2022.

Springfield Office:  
Iles Park Plaza  
740 East Ash - 62703-3154  
Phone: 217/782-6046  
Fax: 217/785-8222 TTY (888) 261-2887



Chicago Office:  
State of Illinois Building - Suite S900  
160 North LaSalle – 60601-3103  
Phone: 312/814-4000  
Fax: 312/814-4006

Office Of The Auditor General  
**Frank Mautino**

**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Governing Board  
State of Illinois, Mid-Illinois Medical District Commission

**Report on State Compliance**

We have examined compliance by the State of Illinois, Mid-Illinois Medical District Commission (Commission) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2021. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State

Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Commission's compliance with the specified requirements.

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2021, in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Report on Internal Control Over Compliance**

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



As required by the *Audit Guide*, an immaterial finding excluded from this report has been reported in a separate letter.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
March 31, 2022

STATE OF ILLINOIS  
MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED  
For the Two Years Ended June 30, 2021

A. **FINDING** (Noncompliance with the Mid-Illinois Medical District Act)

During the prior examination, the Mid-Illinois Medical District Commission (Commission) did not comply with the Mid-Illinois Medical District Act (Act).

During the current examination, we noted the Commission improved their compliance with the Act. However, we continued to note certain immaterial conditions of noncompliance. As such, this matter was reported in the Commission's *Report of Immaterial Findings*. (Finding Code No. 2019-001, 2017-001)

STATE OF ILLINOIS  
MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT  
For the Two Years Ended June 30, 2021

**DISCLOSURES REPORT**

**SUMMARY**

A reading of the accompanying report components of the Mid-Illinois Medical District Commission was performed by the Office of the Auditor General.

**ACCOUNTANT'S REPORT**

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

**EXIT CONFERENCE**

The Mid-Illinois Medical District Commission waived an exit conference in a correspondence from Abby Powell, Audit Liaison, on March 31, 2022.

Springfield Office:  
Iles Park Plaza  
740 East Ash - 62703-3154  
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State of Illinois Building - Suite S900  
160 North LaSalle – 60601-3103  
Phone: 312/814-4000  
Fax: 312/814-4006

Office Of The Auditor General  
**Frank Mautino**

**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Governing Board  
State of Illinois, Mid-Illinois Medical District Commission

***Disclosures Accompanying a State Compliance Examination Report***

Management of the State of Illinois, Mid-Illinois Medical District Commission (Commission) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Commission's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Commission, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Commission we obtained as part of the Commission's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

**SIGNED ORIGINAL ON FILE**

JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
March 31, 2022

STATE OF ILLINOIS  
**MID-ILLINOIS MEDICAL DISTRICT COMMISSION**  
**SCHEDULE OF LOCALLY-HELD FUND RECEIPTS AND DISBURSEMENTS**  
**CASH BASIS**

For the Two Year Ended June 30, 2021

	<b>Checking Account<sup>1</sup></b>		
	<b>2021</b>	<b>2020</b>	<b>2019</b>
Balance - July 1	\$ 201	\$ 205	\$ 195
Receipts			
Deposits to Prevent Account Dormancy	20	1	10
<b>TOTAL RECEIPTS</b>	<b>20</b>	<b>1</b>	<b>10</b>
Disbursements			
Checking Account Dormancy Fee	-	5	-
<b>TOTAL DISBURSEMENTS</b>	<b>-</b>	<b>5</b>	<b>-</b>
Less: Outstanding Checks Beginning of Year	-	-	-
Add: Outstanding Checks End of Year	-	-	-
Balance - June 30	<u>\$ 221</u>	<u>\$ 201</u>	<u>\$ 205</u>

Note:

<sup>1</sup> The balances per the Mid-Illinois Medical District Commission's records at June 30, 2020 and June 30, 2021 were reconciled with both the June 30, 2020 and June 30, 2021 bank statements and a bank confirmation completed by the financial institution.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES  
For the Two Years Ended June 30, 2021

**ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES BETWEEN  
FISCAL YEARS 2021 AND 2020**

No significant variations in account balances occurred during this period.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES BETWEEN  
FISCAL YEARS 2020 AND 2019**

No significant variations in account balances occurred during this period.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
**COMMISSION FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2021  
(NOT EXAMINED)

**FUNCTIONS**

The Mid-Illinois Medical District Commission (Commission) was created January 3, 2003, by the Mid-Illinois Medical District Act (Act) (70 ILCS 925 et seq.), which provides the powers and duties of the Commission. The Commission's mission is to attract and retain academic centers of excellence, viable health care facilities, medical research facilities, emerging high technology enterprises, and other facilities and uses as permitted by the Act. Pursuant to the Act, the Commission has the power:

- a. to plan, construct, acquire, develop, operate, expand, maintain and/or contract health care facilities and other ancillary or related facilities including but not limited to; hospitals, sanitariums, clinics, laboratories or any other institutions, buildings, or structures;
- b. to preserve the proper surroundings for a medical center and a related technology center in order to attract, stabilize, and retain within the District hospitals, clinics, research facilities, educational facilities, or other facilities;
- c. to exercise the right to sell, convey, transfer, or lease, all at fair market value, any title or interest in real property owned by it to any person or persons;
- d. to secure grants, loans or appropriations from the State of Illinois, the federal government, any State or federal agency or instrumentality, any unit or local government, or any other person or entity to be used for any of the purposes of the District;
- e. to collect assessments or fees from entities that enter into such a contract for District enhancement and improvements, common area shared services, shared facilities or other activities or expenditures;
- f. to acquire the fee simple title to real property lying within the District and personal property required for its purposes, by gift, purchase, or otherwise;
- g. to provide relocation assistance to persons and entities displaced by the District's acquisition of property and improvement of the District;
- h. to issue revenue bonds in its corporate capacity to be payable from the revenues derived from the operation of the institutions or buildings owned, leased, or operated by or on behalf of the District;
- i. to prepare and approve a comprehensive master plan for the orderly development and management of all property within the District;

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

MID-ILLINOIS MEDICAL DISTRICT COMMISSION  
**COMMISSION FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2021  
(NOT EXAMINED)

- j. to establish an advisory council consisting of two representatives, appointed for one-year terms by the Mayor of Springfield, to review and make recommendations to the Commission with respect to the comprehensive Master Plan; and,
- k. to exercise the right to use all money received as rentals for the purposes of planning, acquisition, and development of property within the District, for the operation, maintenance, and improvement of property of the District, and for all purposes and powers set forth in the Act.

The Commission is made up of eleven members, six appointed by the Governor with the advice and consent of the Senate, four appointed by the Mayor of Springfield with the advice and consent of the Springfield City Council, and one appointed by the Chair of the County Board of Sangamon County. Dr. Charlotte Warren was elected President on February 13, 2014, and has served as President from that time until February 11, 2021, when Mr. Ryan Croke was elected President.

**PLANNING PROGRAM**

The Commission meets quarterly. Monthly financial reports are prepared and distributed at each meeting. The meetings of the Commission are open to the public. The Master Plan was approved unanimously by the Commission and the Commission's Advisory Council in November 2005 and serves as the official guide for future development activity. The Commission's strategic goals were updated during the prior examination. Current goals include seeking sources of funding for staff, updating the Commission's strategic plan, reporting on economic activities within the District since its creation, and working with partner organizations on identifying targeted medical-related industries and begin implementing outreach and communication to targeted businesses and location decision-makers.

The Commission will be re-evaluating and updating its strategic goals.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.