



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #9
CHAMPAIGN AND FORD COUNTIES

FINANCIAL AUDIT (In accordance with the
 Uniform Guidance)
 For the Year Ended: June 30, 2023

Release Date: April 24, 2024

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	<u>0</u>	<u>0</u>	<u>0</u>	No Repeat Findings
Category 2:	<u>1</u>	<u>0</u>	<u>1</u>	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL	<u>1</u>	<u>0</u>	<u>1</u>	
FINDINGS LAST AUDIT: 0				

SYNOPSIS

- (24-1) The Regional Office of Education #9 did not have adequate internal controls over receipts.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and/or **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with federal and/or State laws and regulations.

REGIONAL OFFICE OF EDUCATION #9
CHAMPAIGN AND FORD COUNTIES

FINANCIAL AUDIT
(In Accordance with the Uniform Guidance)
For The Year Ended June 30, 2023

	FY 2023	FY 2022
TOTAL REVENUES	\$8,999,463	\$9,004,620
Local Sources	\$3,305,997	\$3,310,606
% of Total Revenues	36.74%	36.77%
State Sources	\$3,652,538	\$3,173,313
% of Total Revenues	40.59%	35.24%
Federal Sources	\$2,040,928	\$2,520,701
% of Total Revenues	22.68%	27.99%
TOTAL EXPENDITURES	\$8,345,686	\$8,324,496
Salaries and Benefits	\$5,372,995	\$5,379,594
% of Total Expenditures	64.38%	64.62%
Purchased Services	\$1,889,722	\$1,782,997
% of Total Expenditures	22.64%	21.42%
All Other Expenditures	\$1,082,969	\$1,161,905
% of Total Expenditures	12.98%	13.96%
TOTAL NET POSITION	\$4,471,425	\$3,817,648
INVESTMENT IN CAPITAL ASSETS	\$0	\$0
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Gary Lewis Currently: Honorable Gary Lewis

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE INTERNAL CONTROLS OVER
RECEIPTS**

The Regional Office of Education #9 did not have adequate internal controls over receipts.

The Regional Office of Education #9 (ROE) did not have adequate internal controls over receipts. Auditors noted 12 of 40 receipts tested (30%), totaling \$138,878, had no documentation when the checks were received. As a result, auditors were unable to determine if the receipts were deposited in a timely manner.

Sound internal controls require a policy on timeliness of deposits, either based on dollar threshold or defined timeframe, from the date of receipt. There should be documentation of the date when cash and checks are received.

Regional Office officials indicated deposits were delayed due to competing priorities. (Finding 23-001, page 14)

The auditors recommended the ROE should implement controls and maintain adequate supporting documentation to ensure cash receipts are deposited in a timely manner.

ROE Response: *We have implemented a spreadsheet to record when the check comes in. This started on February 1, 2024 (approximately). This will be the standard operating procedure from this point on.*

AUDITORS' OPINION

Our auditors state the Regional Office of Education #9's financial statements as of June 30, 2023 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia LLC.

SIGNED ORIGINAL ON FILE

JOE BUTCHER
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:BAO