



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #30
ALEXANDER, JACKSON, PERRY, PULASKI AND UNION COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2023

Release Date: July 9, 2025

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2020	23-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (23-1) The Regional Office of Education #30's salaries and benefits were not supported by proper time and effort documentation.

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 #30
ALEXANDER, JACKSON, PERRY, PULASKI AND UNION COUNTIES

FINANCIAL AUDIT
For The Year Ended June 30, 2023

	FY 2023	FY 2022
TOTAL REVENUES	\$1,811,248	\$1,347,920
Local Sources	\$427,553	\$212,270
% of Total Revenues	23.61%	15.75%
State Sources	\$1,229,156	\$956,437
% of Total Revenues	67.86%	70.96%
Federal Sources	\$154,539	\$179,213
% of Total Revenues	8.53%	13.30%
TOTAL EXPENDITURES	\$1,328,169	\$1,166,916
Salaries and Benefits	\$836,767	\$767,623
% of Total Expenditures	63.00%	65.78%
Purchased Services	\$221,355	\$138,683
% of Total Expenditures	16.67%	11.88%
All Other Expenditures	\$270,047	\$260,610
% of Total Expenditures	20.33%	22.33%
TOTAL NET POSITION	\$1,953,809	\$1,470,730
INVESTMENT IN CAPITAL ASSETS	\$73,636	\$58,538
Percentages may not add due to rounding.		

REGIONAL SUPERINTENDENT
During Audit Period: Honorable Cheryl Graff Currently: Honorable Matthew Hickam

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

SALARIES AND BENEFITS NOT SUPPORTED BY PROPER TIME AND EFFORT DOCUMENTATION

The Regional Office of Education #30's salaries and benefits were not supported by proper time and effort documentation.

The Regional Office of Education #30 (ROE) salaries and benefits were not supported by proper time and effort documentation. The ROE did not have formal written policies related to proper time and effort documentation. As such, proper time and effort documentation was not always maintained or complete.

The Illinois State Board of Education (ISBE) *State and Federal Grant Administration Policy, Fiscal Requirements and Procedures*, requires that auditable "time and effort" documentation should be written, after the fact (not estimated or budgeted) documentation of how the time was spent. Time and effort reports totaling 100 percent among all projects should be prepared by any staff with salary charged (1) directly to federal award, (2) directly to multiple federal or State awards, or (3) directly to any combination of a federal award or other federal, State or local funds. Additionally, all time and effort sheets and other supporting documentation must be retained at the local level and be available for review or audit any time within three years after termination of the project or until the local entity is notified in writing from ISBE that records are no longer needed for audit or review.

Regional Office of management indicated this was an oversight. (Finding 2023-001, page 11) **This finding was first reported in 2020**

The auditors recommended the ROE should implement written policies and procedures over time and effort reporting to ensure proper documentation is being obtained and/or maintained in all instances to properly distribute salary and benefit costs for employees who work in whole or part on grant program activity in accordance with the ISBE *State and Federal Grant Administration Policy, Fiscal Requirements and Procedures*. This would include having the documentation reviewed and formally approved by a supervisor.

ROE Response: *The Regional Office agrees with the finding and corrective actions are being implemented.*

AUDITORS' OPINION

Our auditors state the Regional Office of Education #30's financial statements as of June 30, 2023 are fairly stated in all material respects, except for not recognizing assets, liabilities, deferred outflows of resources, and/or deferred inflows of resources for pension benefits in the Statement of Net Position and Statement of Activities.

This financial audit was conducted by the firm of Kemper CPA Group LLP.

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:JMM