

**State of Illinois  
Office of the Comptroller – General Assembly  
(House of Representatives, Senate)**

**Compliance Examination of Census Data –  
Employer OPEB**

For the Year Ended June 30, 2022  
Performed as Special Assistant Auditors for  
the Auditor General, State of Illinois

**State of Illinois**  
**Office of the Comptroller – General Assembly (House of Representatives, Senate)**  
**Compliance Examination of Census Data – Employer OPEB**

**For the Year Ended June 30, 2022**

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**State of Illinois  
Office of the Comptroller – General Assembly (House of Representatives, Senate)  
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**For the Year Ended June 30, 2022**

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**Office Officials**

Comptroller	Susana A. Mendoza
Assistant Comptroller – Fiscal Policy and Budget	Kevin Schoeben
Assistant Comptroller – Operations Division	
July 1, 2021 – December 31, 2022	Ellen M. Andres
January 1, 2023 – June 30, 2023 (Acting)	Ellen M. Andres
July 1, 2023 – September 14, 2023	Vacant
September 15, 2023 – May 31, 2024	Kathleen Killion
June 1, 2024 to Present	Vacant
Acting Assistant Comptroller – Chicago Office	Cesar Orozco
Chief Legal Counsel	
July 1, 2021 – July 13, 2023	Debjani Desai
July 14, 2023 to Present	Adam Alstott
Chief Internal Auditor	
July 1, 2021 to November 18, 2021)	Gary Shadid
November 19, 2021 to January 13, 2022	Vacant
January 14, 2022 to September 15, 2022	Marvin Becker
September 16, 2022 to Present	Teri L. Taylor

**Administrative Offices**

<u>Capital Building</u>	<u>Land of Lincoln Building</u>
201 State Capitol	325 West Adams Street
Springfield, Illinois 62706-0001	Springfield, Illinois 62704

*On June 1, 2022, the Office of Comptroller relocated the Chicago Office from Randolph Street to Monroe Street.*

<u>James R. Thompson Center</u>	555 West Monroe Street
100 West Randolph Street, Suite 15-500	Suite 1400S-A
Chicago, Illinois 60601-3252	Chicago, Illinois 60661-3713



## ILLINOIS OFFICE OF COMPTROLLER

**SUSANA A. MENDOZA**  
COMPTROLLER

### MANAGEMENT ASSERTION LETTER

June 28, 2024

RSM US LLP  
1450 American Lane, Suite 1400  
Schaumburg, IL 60173

We are responsible for the identification of, and compliance with, all aspects of laws, rules, and regulations applicable to identifying and enrolling eligible employees of the State of Illinois, Office of the Comptroller (Office) and reporting their significant elements of census data and related employer contributions within the General Assembly Retirement System (System) and the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS). We are responsible for and we have established and maintained an effective system of internal controls over the specified requirements. We have performed an evaluation of the Office's compliance with the specified requirements during the applicable periods noted below. Based on this evaluation, we assert the Office has materially complied with the specified requirements listed below.

- A. All of the Office's 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, 2022.
- B. The changes in significant elements of census data for employees 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, 2022, were completely and accurately reported by the Office to CMS. The significant elements of census data of the Plan include each member's:
  - social security number;
  - first and last name;
  - date of birth; and,
  - gender.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the allocation year ended June 30, 2023, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

555 West Monroe Street, 1400S-A  
Chicago, Illinois 60661-3713  
(312) 814-2451

325 West Adams Street  
Springfield, Illinois 62704-1871  
(800) 877-8078

Sincerely,

State of Illinois, Office of the Comptroller

**SIGNED ORIGINAL ON FILE**

Susana A. Mendoza, Comptroller

**SIGNED ORIGINAL ON FILE**

Kevin Schoeben, Assistant Comptroller – Fiscal Policy and Budget

**SIGNED ORIGINAL ON FILE**

Adam Alstott, Deputy Chief Legal Counsel

**State of Illinois  
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**Compliance Report**

**Summary**

The compliance testing of census data and related employer contributions within the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) 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 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>Current Report</b>	<b>Prior Report</b>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

**Exit Conference**

The Office waived an exit conference in a correspondence from Teri L. Taylor, Chief Internal Auditor, on June 18, 2024.

**Independent Accountant's Report  
on Compliance and on Internal Control Over Compliance**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

Honorable Susana M. Mendoza  
Comptroller  
State of Illinois

External Auditors  
State of Illinois, Office of the Comptroller

Ms. Raven DeVaughn  
Acting Director  
State of Illinois, Department of Central Management Services

External Auditors  
State of Illinois, Department of Central Management Services

**Compliance**

As Special Assistant Auditors for the Auditor General of the General Assembly Retirement System (System), we have examined compliance by management of the State of Illinois, Office of the Comptroller (Office) 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:

1. the census data accumulation year for the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS) ended June 30, 2022; and,
2. the proportionate share allocation year for the Plan ended June 30, 2023.

Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. All of the Office's 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, 2022.
- B. The changes in significant elements of census data for employees 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, 2022, were completely and accurately reported by the Office to CMS through the System.

The significant elements of census data of the Plan include each member's:

- a. social security number;
  - b. first and last name;
  - c. date of birth; and,
  - d. gender.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the allocation year ended June 30, 2023, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

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 Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Office complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Office complied with the specified requirements, in all material respects, during:

1. the census data accumulation year for the Plan administered by CMS ended June 30, 2022; and,
2. the proportionate share allocation year for the Plan ended June 30, 2023.

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 Office 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 Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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.

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**

Schaumburg, Illinois  
June 28, 2024