

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

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

For the Year Ended June 30, 2023
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 Pensions**

For the Year Ended June 30, 2023

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

For the Year Ended June 30, 2023

Office Officials

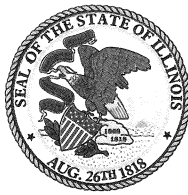
Comptroller	Susana A. Mendoza
Assistant Comptroller – Fiscal Policy and Budget	Kevin Schoeben
Assistant Comptroller – Operations Division	
July 1, 2022 – December 31, 2022	Ellen M. Andres
January 1, 2023 – June 30, 2023 (Acting)	Ellen M. Andres
July 1, 2023 – September 14, 2023	Vacant
September 15, 2023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

Administrative Offices

Capitol Building
201 State Capitol
Springfield, Illinois 62706-0001

Land of Lincoln Building
325 West Adams Street
Springfield, Illinois 62704

555 West Monroe Street
Suite 1400S-A
Chicago, Illinois 60661-3713



ILLINOIS OFFICE OF COMPTROLLER

MANAGEMENT ASSERTION LETTER

SUSANA A. MENDOZA
COMPTROLLER

June 28, 2024

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

Ladies and Gentlemen:

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). 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, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Office to the System. The significant elements of census data of the System include each employee's:
 - social security number;
 - first and last name;
 - date of birth;
 - gender;
 - rate of pay; and,
 - retirement deduction code
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the 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

Yours truly,

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, Chief Legal Counsel

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

For the Year Ended June 30, 2023

Compliance Report

Summary

The State compliance testing of census data and employer contributions for pensions under the General Assembly Retirement System (System) 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

Number of	Current Report	Prior Report
Findings	0	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	0

Schedule of Findings

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
Prior Finding Not Repeated			
A.	8	2022/2022	Inaccurate Census Data

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**

RSM US LLP

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

Board of Trustees
General Assembly Retirement System

Mr. Timothy Blair
Executive Secretary
General Assembly Retirement System

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 System ended June 30, 2023 and
2. the proportionate share allocation year for the System 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, 2023.

- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Office to the System.

The significant elements of census data of the System include each employee's:

- a. social security number;
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. retirement deduction code.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the 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 System ended June 30, 2023, and
2. the proportionate share allocation year for the System 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.

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

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

For the Year Ended June 30, 2023

Prior Finding Not Repeated

A. Inaccurate Census Data

In the prior compliance examination, the Office of the Comptroller (Office) had certain deficiencies in their internal controls in place to ensure accurate census data was provided to the General Assembly Retirement System of Illinois (System) for use in the applicable annual actuarial valuations.

During the current compliance examination, we did not detect any errors in our testing which would indicate noncompliance in the census data that is provided to the System for use in the annual actuarial valuation process. As a result, this finding is not repeated. (Finding Code No. 2022-001)