



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

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

Release Date: July 6, 2023

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2022:

- State of Illinois, Office of the Secretary of State
- State of Illinois, Department of Children and Family Services
- State of Illinois, Department of Corrections
- State of Illinois, Department of Human Services
- State of Illinois, Department of Lottery
- State of Illinois, Department of Healthcare and Family Services
- State of Illinois, Department of Revenue
- State of Illinois, Capital Development Board
- State of Illinois, Environmental Protection Agency, Fund 270 – Water Revolving Fund
- Illinois State Board of Education
- Illinois Student Assistance Commission
- Illinois Workers' Compensation Commission, Self-Insurers Security Fund

Our Special Assistant Auditors for the State Employees' Retirement System of Illinois (System) were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Employers' 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 System occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the Employers 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. The employer contributions remitted by the Employers to the System during the proportionate share allocation year ended June 30, 2022, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Further, General Revenue Fund payroll paid by the Employers and recorded within the Statewide Accounting Management System under detail object code 1120 was complete, accurate, and in accordance with applicable laws, rules, and regulations.

SYNOPSIS

Several of the Employers had a finding for exceptions noted during the detailed testing of the census data which have been enumerated within their individual sections of the Compliance Examination of Census Data Report. These included the Office of the Secretary of State (repeated since 2021), the Department of Children and Family Services, the Department of Corrections, the Department of Human Services, the Department of Healthcare and Family Services, and the Illinois Workers' Compensation Commission (repeated since 2021).

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of census data for the Employers for the year ended June 30, 2022. The accountants stated the Employers complied, in all material respects, with the requirements described in the report.

This compliance examination of census data was conducted by RSM US LLP.

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JANE CLARK
Division Director

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

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FRANK J. MAUTINO
Auditor General

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