SUMMARY REPORT DIGEST

STATE UNIVERSITIES RETIREMENT SYSTEM

Compliance Examination of Census Data   **Release Date: January 13, 2026**
   For the Year Ended June 30, 2025

INTRODUCTION

This digest covers the Compliance Examination of Census Data for Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Southern Illinois University, University of Illinois and Western Illinois University (collectively, the Universities) as of and for the year ended June 30, 2025.

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

A. All of the University'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, 2024.

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, 2024, were completely and accurately reported by the University 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. earnings for the year tested; and,
   f. earned service credit.

C. The changes in significant elements of census data for employees required to be enrolled in the Plan occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the System to the Department of Central Management Services through the System.

The significant elements of census data of the System include each member's:
   a. social security number;
   b. first and last name;
   c. date of birth;
   d. gender;
   e. earnings for the year tested; and,
   f. earned service credit.

D. The employee and/or employer contributions remitted by the University to the System during the proportionate share allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

E. The employer group insurance contributions for non-exempt employees, which includes contributions for both current employees and an additional amount to cover retiree benefits under a pay as you go methodology, remitted by the University for the Plan to CMS during the proportionate share allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations.

SYNOPSIS

- One of the 9 Universities had not developed a process to annually obtain from the System the incremental changes recorded by the System in their census data records and reconcile those changes back to the University's internal supporting records.

- Nine of the 9 Universities had a finding for various exceptions noted during the detailed testing of the census data which have been enumerated within their individual section of the Compliance Examination Census Data Report.

ACCOUNTANTS' OPINION

Our auditors stated the universities complied, in all material respects, with the specified requirements during:
1) the census data accumulation year for the System ended June 30, 2024;
2) the proportionate share allocation year for the System ended June 30, 2025;
3) the census data accumulation year for the Plan administered by CMS ended June 30, 2024; and,
4) the proportionate share allocation year for the Plan ended June 30, 2025,

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

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COURTNEY DZIERWA
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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