



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION

State Compliance Examination
For the Two Years Ended December 31, 2024

Release Date: January 27, 2026

FINDINGS THIS AUDIT: 2			AGING SCHEDULE OF REPEATED FINDINGS				
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2020			24-2
Category 2:	0	1	1	2016		24-1	
Category 3:	0	1	1				
TOTAL	0	2	2				

FINDINGS LAST AUDIT: 4

SYNOPSIS

- (24-01) The Roseland Community Medical District Commission failed to comply with the Roseland Community Medical District Act.

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 **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NONCOMPLIANCE WITH THE ROSELAND COMMUNITY MEDICAL DISTRICT ACT

The Roseland Community Medical District Commission (Commission) failed to comply with the Roseland Community Medical District Act (Act).

Oath of office not taken

During testing, we noted two of ten (20%) Commissioners appointed during the examination period did not take an oath of office (Finding 1, pages 9-10). **This finding has been reported since 2016.**

We recommended the Commission ensure each Commissioner takes an oath of office upon appointment.

Commission agreed

The Commission agreed with this recommendation.

OTHER FINDING

The remaining finding pertains to commission member vacancies. We will review the Commission's progress towards the implementation of our recommendation in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended December 31, 2024, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
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:SDW