

**STATE OF ILLINOIS
ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2024**

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**STATE OF ILLINOIS
ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2024**

COMMISSION STAFF

Executive Director (04/01/2025 – Present)	Martina Smith
Executive Director (01/01/2023 – 03/31/2025)	Vacant

COMMISSION OFFICIALS

President (07/24/2023 – Present)	Joseph Harrington
President (01/01/2023 – 07/23/2023)	Vacant
Vice President (07/24/2023 – Present)	Tiffany Hightower
Vice President (01/01/2023 – 07/23/2023)	Vacant
Treasurer (06/11/2025 – Present)	Robbie “Tina” Sanders
Treasurer (06/12/2023 – 06/10/2025)	Dennis O’Malley
Treasurer (01/01/2023 – 06/11/2023)	Vacant
Secretary (06/12/2023 – Present)	Tim Egan
Secretary (01/01/2023 – 06/11/2023)	Vacant

COMMISSION MEMBERS

Appointed by the Governor of the State of Illinois

Member (01/27/2023 – Present)	Joseph Harrington
Member (01/01/2023 – 01/26/2023)	Vacant
Member (01/20/2023 – Present)	Dennis O’Malley
Member (01/01/2023 – 01/19/2023)	Vacant
Member (01/20/2023 – Present)	Tiffany Hightower
Member (01/01/2023 – 01/19/2023)	Tim Egan

Appointed by the President of Cook County

Member (01/01/2023 – Present)	Dr. Harry Wilkins
Member (11/20/2023 – Present)	Tim Egan
Member (01/01/2023 – 11/19/2023)	Vacant
Member (01/26/2023 – Present)	Darrell Hill
Member (01/01/2023 – 01/25/2023)	Vacant

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COMMISSION MEMBERS (Continued)

Appointed by the Mayor of the City of Chicago

Member (01/01/2023 – Present)	Robbie “Tina” Sanders
Member (11/20/2023 – Present)	Vacant
Member (01/01/2023 – 11/19/2023)	Ciere Boatright
Member (01/01/2023 – Present)	Vacant

COMMISSION MEMBERS – EX-OFFICIO REPRESENTATIVES

Representing the Director of Commerce and Economic Opportunity

Ex-Officio Member (10/18/2023 – Present)	Sacella Smith
Ex-Officio Member (01/01/2023 – 10/17/2023)	Vacant

Representing the Director of Public Health

Ex-Officio Member (10/01/2024 – Present)	Matthew R. Smith
Ex-Officio Member (07/01/2023 – 09/30/2024)	Dr. Janice Phillips
Ex-Officio Member (02/03/2023 – 06/30/2023)	Amaal Tokars
Ex-Officio Member (01/01/2023 – 02/02/2023)	Justin DeWitt

Representing the Secretary of Human Services

Ex-Officio Member (01/01/2023 – Present)	Sharron Matthews
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COMMISSION OFFICE

The Commission’s office is located at:

Main Office – Headquarters:

Roseland Community Hospital
Attn: Susana Dorantes
C/O Roseland Community Medical District Commission
45 West 111th Street
Chicago, IL 60628

Forwarding Address (Satellite Office):

Roseland Community Medical District Commission
1000 E. 111th Street, 9th Floor
Chicago, IL 60628



MANAGEMENT ASSERTION LETTER

January 8, 2026

Honorable Frank J. Mautino
Auditor General
State of Illinois
400 West Monroe, Suite 306
Springfield, Illinois 62704

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Roseland Community Medical District Commission (Commission). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following specified requirements during the two-year period ended December 31, 2024. Based on this evaluation, we assert that during the years ended December 31, 2023, and December 31, 2024, the Commission has materially complied with the specified requirements listed below.

- A. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- B. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Roseland Community Medical District Commission

SIGNED ORIGINAL ON FILE

Martina Smith
Executive Director

**STATE OF ILLINOIS
ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2024**

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing 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	<u>Current Report</u>	<u>Prior Report</u>
Findings	2	4
Repeated Findings	2	4
Prior Recommendations Implemented or Not Repeated	2	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2024-001	9	2022/2016	Noncompliance with the Roseland Community Medical District Act	Significant Deficiency and Noncompliance
2024-002	11	2022/2020	Commission Member Vacancies	Noncompliance
Prior Findings Not Repeated				
A	13	2022/2016	Failure to Establish a Control Environment	
B	13	2022/2016	Failure to File Statements of Economic Interests	

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EXIT CONFERENCE

The Commission waived an exit conference in a correspondence from Ms. Martina Smith, Executive Director, on December 29, 2025. The responses to the recommendations were provided by Ms. Martina Smith, Executive Director, in a correspondence dated January 8, 2026.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Roseland Community Medical District Commission

Report on State Compliance

We have examined compliance by the State of Illinois, Roseland Community Medical District Commission (Commission) 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 the two years ended December 31, 2024. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- B. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission complied with the specified requirements. The nature,

timing, and extent of the procedures selected depend on our judgement, 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 Commission's compliance with the specified requirements.

In our opinion, the Commission complied with the specified requirements during the two years ended December 31, 2024, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2024-001 and 2024-002.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

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 Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2024-001 that we consider to be a significant deficiency.

There were no immaterial findings that have been excluded from this report.

The Commission's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Commission's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

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

COURTNEY DZIERWA, CPA, CISA, CIA
Director of Financial and Compliance Audits

Springfield, Illinois
January 8, 2026

STATE OF ILLINOIS
ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended December 31, 2024

2024-001. **FINDING** (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).

During testing, we noted two of ten (20%) Commissioners appointed during the examination period did not take an oath of office.

The Act (70 ILCS 935/10(e)) requires each Commissioner to take an oath of office for the faithful performance of their duties. Further, the Commission’s by-laws state an oath of office shall be signed by each appointee prior to or at the first Commission meeting following their appointment and shall be retained by the Commission.

This finding was first noted during the Commission’s Calendar Year 2016 State compliance examination. As such, Commission management has been unsuccessful in implementing a corrective action plan to remedy this deficiency.

Commission officials indicated, as they did during prior examinations, the errors noted were due to a lack of resources.

Failure to ensure Commissioners take an oath of office upon appointment represents noncompliance with the Act. (Finding Code No. 2024-001, 2022-002, 2020-002, 2018-001, 2016-001)

RECOMMENDATION

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

COMMISSION RESPONSE

The Roseland Community Medical District Commission agrees with the Illinois Auditor General’s Finding 2024-001 as it relates to Noncompliance with the Roseland Community Medical District Act and the provided recommendation. The Commission acknowledges that required Oaths of Office were not completed or properly maintained on file for certain Commissioners during the audit period.

Effective in 2025, the Executive Director has assumed the role of Records Officer to ensure full compliance with the Roseland Community Medical District Commission Act and all applicable State of Illinois requirements. Measures implemented include:

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- Conducting a comprehensive review of all Commissioner files to confirm the presence of required documentation, including Oaths of Office.
- Scheduling and coordinating Oath of Office swearing-in ceremonies with appropriate authorized officials for each Commissioner upon appointment or reappointment to a new term.
- Establishing and maintaining a centralized, complete record-keeping system to track Commissioner appointments, terms, Oaths of Office, and all associated compliance documentation.

These actions are intended to ensure all Commissioners are properly sworn in, and that complete and accurate records are maintained on an ongoing basis to ensure full compliance as the Commission prepares for the 2025–2026 audit reporting period.

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ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended December 31, 2024

2024-002. **FINDING** (Commission Member Vacancies)

The Roseland Community Medical District Commission (Commission) did not consist of the required number of Commission members throughout Calendar Year 2023 and Calendar Year 2024.

During testing, we noted the following:

- The Commission consisted of two vacancies as of December 31, 2024. Both of the vacancies are to be filled by the Mayor of the City of Chicago.
- Four members serving on the Commission as of December 31, 2024, were serving expired appointment terms. Expired terms for these members ranged from 384 to 2,514 days as of December 31, 2024. Of those members, three were to be appointed by the Governor of the State of Illinois and the remaining one was to be appointed by the Mayor of the City of Chicago.

The Roseland Community Medical District Act (Act) (70 ILCS 935/10(c)) requires the Commission to consist of nine appointed members and three ex-officio members. Three members are to be appointed by the Governor of the State of Illinois, three members are to be appointed by the Mayor of the City of Chicago, and three members are to be appointed by the Chairman (President) of the County Board of Cook County. All members are to hold office for a term of 3 years ending on December 31, and until their successors are appointed.

Commission officials indicated, as they did in the prior examination, the membership vacancies and expired terms were not filled by the responsible appointing parties.

Failure to have the required number of Commission members may affect the full and transparent exercise of the Commission's appointed powers and responsibilities and represents noncompliance with the Act. (Finding Code No. 2024-002, 2022-003, 2020-003)

RECOMMENDATION

We recommend the Commission continue to work with the Governor and Mayor of the City of Chicago to ensure the Commission's vacancies are filled timely.

COMMISSION RESPONSE

The Roseland Community Medical District Commission agrees with the Illinois Auditor General's Finding 2024-002 as it relates to Commission Member Vacancies and the provided recommendation. The Commission acknowledges that

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended December 31, 2024

the vacancies identified during the audit period were due to delays by the responsible appointing parties in completing required appointments.

The Executive Director will continue to work with the Office of the Governor of the State of Illinois and the Office of the Mayor of the City of Chicago to facilitate timely appointments to all vacant Commission positions. These efforts will be undertaken to ensure full compliance with the Roseland Community Medical District Commission Act and to ensure that all Commission vacancies are filled in advance of the 2025–2026 audit reporting period.

STATE OF ILLINOIS
ROSELAND COMMUNITY MEDICAL DISTRICT COMMISSION
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended December 31, 2024

A. **FINDING** (Failure to Establish a Control Environment)

During the previous examination, the Roseland Community Medical District Commission (Commission) failed to establish a control environment. Specifically, the Commission failed to:

- provide supporting documentation for a disbursement;
- resolve a conflict of interest with a not-for-profit;
- approve a contractual agreement;
- revoke signature authority for non-active Commission members;
- maintain a general ledger;
- resolve monthly bank fee charges; and,
- establish policies and procedures to identify new laws and regulations applicable to the Commission.

During the current examination, our detail testing indicated the Commission resolved the issues noted above. Specifically, the Commission did the following:

- maintained and provided supporting documentation;
- hired a new Executive Director and resolved the conflict of interest;
- did not enter into any transactions requiring a contractual agreement;
- revoked signature authority timely;
- maintained a general ledger;
- removed the monthly fee from the bank account; and,
- established policies and procedures for identifying new laws and regulations that are applicable to the Commission. (Finding Code No. 2022-001, 2020-001, 2018-001, 2016-001)

B. **FINDING** (Failure to File Statements of Economic Interests)

During the previous examination, the Commission did not require its Commissioners to file statements of economic interests in Calendar Year 2021 and Calendar Year 2022.

During the current examination, our detail testing indicated the Commission submitted a listing to the Cook County Clerk and those names were added to the Cook County Clerk database requiring all serving, appointed Commissioners to file statements of economic interest. (Finding Code No. 2022-004, 2020-004, 2018-001, 2016-001)