



STATE OF ILLINOIS  
OFFICE OF THE  
**AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS**

**Compliance Examination of Census Data  
For the Year Ended June 30, 2024**

**Release Date: March 5, 2026**

**INTRODUCTION**

This digest covers the Compliance Examination of Census Data for other post-employment benefits (OPEB) for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2024:

- State of Illinois, Department of Central Management Services
- State of Illinois, Department of Transportation
- State of Illinois, Department of Innovation and Technology
- State of Illinois, Department of Corrections

Our Special Assistant Auditors were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows, as applicable to each employer:

- A. All of the Employers' employees required to be enrolled in the State Employees' Retirement System (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 State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan), administered by the State of Illinois, Department of Central Management Services (CMS), occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Employers to CMS through the System.

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

- a. social security number;
- b. first and last name;
- c. date of birth;
- d. gender; and,
- e. rate of pay.

- C. The employer group insurance contributions, 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 Employers for the Plan to CMS during the allocation year ended June 30, 2025, were complete, accurate, and in accordance with applicable laws, rules, and regulations. Employer group insurance contributions are the basis for determining the Employers' proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources, and OPEB expense.

### **SYNOPSIS**

There were no findings disclosed during our examination.

### **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of census data for the Employers for the year ended June 30, 2024. 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 Sikich CPA LLC.

**SIGNED ORIGINAL ON FILE**

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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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