

Legislative Audit Commission

Consent Calendar

May 5, 2026

1. Chicago State University, year ended June 30, 2025: The Financial Audit contained four findings, three repeated. The financial statements were presented fairly.
2. Chicago State University, year ended June 30, 2025: The Single Audit contained five findings, three repeated.
3. General Assembly Retirement System of the State of Illinois, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
4. Governors State University, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
5. Governors State University, year ended June 30, 2025: The Government Auditing Standards Report contained no findings.
6. Governors State University, year ended June 30, 2025: The Single Audit contained four findings, three repeated.
7. Illinois Arts Council Foundation, two years ended June 30, 2025: The Compliance Examination contained no findings.
8. Illinois Courts Commission, two years ended June 30, 2025: The Compliance Examination contained no findings.
9. Illinois Grain Insurance Corporation, two years ended June 30, 2025: The Compliance Examination contained no findings.
10. Illinois Grain Insurance Corporation, two years ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
11. Illinois Housing Development Authority, year ended June 30, 2025: The Single Audit contained one finding, no repeated.
12. Illinois Labor Relations Board, two years ended June 30, 2025: The Compliance Examination contained two findings, two repeated.

13. Illinois State Board of Investment, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
14. Illinois Student Assistance Commission – Illinois Designated Account Purchase Program, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
15. Judges' Retirement System of the State of Illinois, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
16. Northern Illinois University, year ended June 30, 2025: The Single Audit contained five findings, two repeated.
17. Office of the Treasurer – The Illinois Funds, year ended June 30, 2025: The Financial Audit contained two findings, one repeated. The Office of the Treasurer has inadequate internal controls over the Office's Illinois Funds Program financial statement preparation and review process. We recommend the Office improve controls over the financial statement preparation and review process by verifying completeness from the custodian used to report subscriptions, redemptions and reinvestments in the financial statements. The Office accepted the recommendation.
18. Southern Illinois University, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
19. Southern Illinois University, year ended June 30, 2025: The Single Audit contained one finding, no repeated.
20. Southern Illinois University, year ended June 30, 2025: The Government Audit Standards Report contained one finding, no repeated.
21. State Board of Elections, two years ended June 30, 2025: The Compliance Examination contained seven findings, seven repeated.
22. State Employees' Retirement System of Illinois, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
23. State Police Merit Board, two years ended June 30, 2024: The Compliance Examination contained four findings, four repeated.
24. State Universities Retirement System – Schedule of Allocation, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
25. University of Illinois, year ended June 30, 2025: The Single Audit contained four findings, three repeated.

26. Western Illinois University, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
27. Western Illinois University, year ended June 30, 2025: The Single Audit contained three findings, two repeated.

Financial audit reports pertaining to Regional Offices of Education and Service Centers.

28. Regional Office of Education #9 – Champaign and Ford Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
29. Regional Office of Education #17 – Dewitt, Livingston, Logan, and McLean Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
30. Regional Office of Education #20 – Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, and White Counties, year ended June 30, 2025: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
31. Regional Office of Education #26 – Fulton, Hancock, McDonough, and Schuyler Counties, year ended June 30, 2025: The Financial Audit contained two findings, no repeated. The financial statements were presented fairly.
32. Regional Office of Education #28 – Bureau, Henry, and Stark Counties, year ended June 30, 2025: The Financial Audit contained no findings. The financial statements were presented fairly.
33. Regional Office of Education #40 – Calhoun, Greene, Jersey, and Macoupin Counties, year ended June 30, 2024: The Financial Audit contained five findings, five repeated. The financial statements were presented fairly.



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CHICAGO STATE UNIVERSITY

**Financial Audit
 For the Year Ended June 30, 2025**

Release Date: March 10, 2026

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2023	25-04		
Category 2:	1	1	2	2020	25-03	25-01	
Category 3:	0	0	0				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 3							

INTRODUCTION

This digest covers the Chicago State University's (University) Financial Audit as of and for the year ended June 30, 2025. The University's State Compliance Examination and Single Audit reports will be separately issued at a later date.

SYNOPSIS

- (25-02) The University did not exercise adequate internal control over its financial reporting.
- (25-04) The University did not have adequate internal controls to ensure compliance with the Illinois Pension Code.

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.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CHICAGO STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 24, 2026

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2023	25-04		
Category 2:	2	1	3	2020	25-03	25-01	
Category 3:	0	0	0				
TOTAL	2	3	5				
FINDINGS LAST AUDIT: 4							

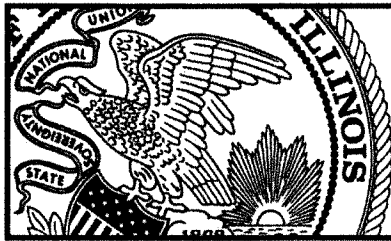
INTRODUCTION

This digest covers the Chicago State University’s (University) Single Audit for the year ended June 30, 2025. A separate digest covering the University’s Financial Audit was separately released on March 10, 2026. A separate digest covering the Compliance Examination will be released at a later date. In total, this digest contains five findings, four of which were reported in the financial audit.

SYNOPSIS

- (25-05) The University did not timely return Title IV funds to the Department of Education.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GENERAL ASSEMBLY RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

**Financial Audit
For the Year Ended June 30, 2025**

Release Date: March 31, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the financial statement audit of the General Assembly Retirement System of the State of Illinois (System) as of and for the year ended June 30, 2025.

The System's total pension liability is \$368.5 million at June 30, 2025, a decrease of \$3.8 million from \$372.3 million at June 30, 2024. The System's net pension liability at June 30, 2025 is \$271.1 million, which is the difference between the System's fiduciary net position of \$97.4 million and the total pension liability. The System's net position as a percentage of the total pension liability is 26.44% as of June 30, 2025, as compared to 24.17% at June 30, 2024. The criteria used for computing pension liability information in the financial report in accordance with GASB Statement No. 67 differs from the criteria used to compute the actuarial accrued liability and actuarial unfunded liability under the State's funding plan, therefore this information under the State's funding plan is no longer reported in the financial statements. There were no findings reported under *Government Auditing Standards* in our audit.

AUDITOR'S OPINION

The auditors stated the financial statements of the System as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by RSM US LLP.

SIGNED ORIGINAL ON FILE

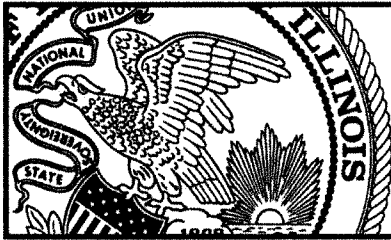
COURTNEY DZIERWA
Division Director

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:dmg



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GOVERNORS STATE UNIVERSITY

Financial Audit
For the Year Ended June 30, 2025

Release Date: March 24, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

This digest covers the Governors State University's (University) Financial Audit as of and for the year ended June 30, 2025. The University's Single Audit and State Compliance Examination covering the year ended June 30, 2025 will be separately released at a later date.

AUDITOR'S OPINIONS

The auditors stated the financial statements of the University as of and for the year ended June 30, 2025 are fairly stated in all material respects.

This financial audit was conducted by Adelfia, LLC.

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:JGR

GOVERNORS STATE UNIVERSITY
A Component Unit of the State of Illinois
FINANCIAL AUDIT
For the Year Ended June 30, 2025

Report Required Under *Government Auditing Standards*

Summary

The audit of the accompanying financial statements of Governors State University (University) was performed by Adelfia LLC in accordance with *Government Auditing Standards*. This report is an integral part of that audit.

Based on their audit, the auditors expressed an unmodified opinion on the University's basic financial statements, issued under a separate cover.

Summary of Findings

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
Prior Finding Not Repeated			
A	5	2024/2023	Weaknesses in Change Control Processes

Exit Conference

The University waived an exit conference in a correspondence from Ms. Villalyn Baluga, Associate Vice President for Finance and Interim Chief Financial Officer, on February 25, 2026.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GOVERNORS STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2024		25-02; 25-03	
Category 2:	1	3	4	2021		25-01	
Category 3:	0	0	0				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 7							

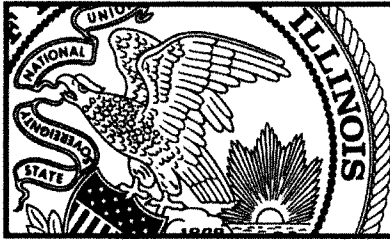
INTRODUCTION

This digest covers the Governors State University (University) Single Audit for the year ended June 30, 2025. A separate digest for the University’s Financial Audit as of and for the year ended June 30, 2025 was separately released. In addition, a separate digest covering the University’s State Compliance Examination for the year ended June 30, 2025 will be released at a later date. In total, this report contains 4 findings.

SYNOPSIS

- **(25-01)** The University did not timely and accurately report student enrollment information to the U.S. Department of Education’s National Student Loan Data System.
- **(25-03)** The University did not comply with activities allowed or unallowed and allowable costs and cost principles requirements.

Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with laws and regulations (material noncompliance).
Category 2: Findings that are significant deficiencies in internal control and noncompliance with laws and regulations.
Category 3: Findings that have no internal control issues but are in noncompliance with laws and regulations.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS ARTS COUNCIL FOUNDATION

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Illinois Arts Council Foundation (Foundation) was incorporated in 1967 as a not-for-profit corporation. The primary function of the Foundation is to distribute contributions received in the form of grants to increase the awareness of the Illinois Arts Council's programs and services through publications, public forums, promotional activities and events.

There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Foundation for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Foundation complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by West & Co., LLC.

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:eo



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS COURTS COMMISSION

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: March 26, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	4

INTRODUCTION

There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2025, 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 Adelfia LLC.

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:lkw



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS GRAIN INSURANCE CORPORATION

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Illinois Grain Insurance Corporation (Corporation) was created to make investments with funds assessed and collected by the Department of Agriculture (Department) and to transfer funds to the Department's Grain Indemnity Trust Fund when the Director of the Department determines it necessary in order to compensate claimants in accordance with the Illinois Grain Code. The assessments are collected from grain dealers, warehousemen, grain sellers, and lenders as established in the Code.

This digest covers the compliance examination of the Corporation for the two years ended June 30, 2025. A separate digest covering the Corporation's Financial Audit as of and for the year ended June 30, 2025 and June 30, 2024 is being separately released.

There were no material findings of noncompliance disclosed during our examination.

AUDITOR'S OPINION

The financial audit report was separately released. The auditors stated the financial statements of the Corporation as of and for the years ended June 30, 2025, and June 30, 2024, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Corporation for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Corporation complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by Adelfia LLC.

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:eo



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS GRAIN INSURANCE CORPORATION

Financial Audit
For the Two Years Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Illinois Grain Insurance Corporation (Corporation) was created to make investments with funds assessed and collected by the Department of Agriculture (Department) and to transfer funds to the Department's Grain Indemnity Trust Fund when the Director of the Department determines it necessary in order to compensate claimants in accordance with the Illinois Grain Code. The assessments are collected from grain dealers, warehousemen, grain sellers, and lenders as established in the Code.

This digest covers the Corporation's Financial Audit as of and for the two years ended June 30, 2025. A separate digest covering the Corporation's State Compliance Examination for the two years ended June 30, 2025 is being separately released.

There were no material findings of noncompliance disclosed during our audit.

AUDITOR'S OPINION

The auditors stated the financial statements of the Corporation as of and for the years ended June 30, 2025, and June 30, 2024, are fairly stated in all material respects.

The financial audit was conducted by Adelfia, LLC.

SIGNED ORIGINAL ON FILE

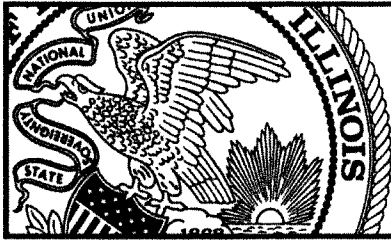
COURTNEY DZIERWA
Division Director

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:eo



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS HOUSING DEVELOPMENT AUTHORITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 10, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers the Illinois Housing Development Authority’s (Authority) Single Audit for the year ended June 30, 2025. A digest for the Authority’s Financial Audit as of and for the year ended June 30, 2025 was previously released on December 18, 2025. In total, this digest contains 1 finding, which was not reported in the Financial Audit.

SYNOPSIS

- (25-01) The Authority did not follow its established policies and procedures for monitoring subrecipients of the Section 811 Project Rental Assistance program.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS LABOR RELATIONS BOARD

State Compliance Examination
 For the Two Years Ended June 30, 2025

Release Date: April 2, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2021		25-01, 25-02	
Category 2:	0	2	2				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

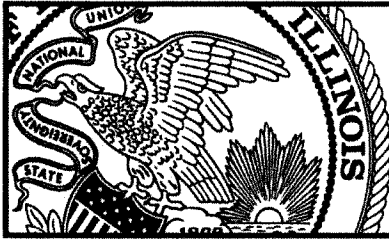
SYNOPSIS

- (25-01) The Illinois Labor Relations Board (Board) failed to timely submit required reports.

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.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE BOARD OF INVESTMENT

Financial Audit
 For the Year Ended June 30, 2025

Release Date: March 26, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 0							

INTRODUCTION

This digest covers the Illinois State Board of Investment's (ISBI) financial audit as of and for the year ended June 30, 2025. The ISBI's compliance examination covering the two years ended June 30, 2025, will be issued at a later date.

SYNOPSIS

- (25-01) ISBI did not have adequate controls in place to track and record receivables and payables related to investment activity during the period.

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.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STUDENT ASSISTANCE COMMISSION -
ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM

Financial Audit
For the Year Ended June 30, 2025

Release Date: March 10, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This report covers our financial audit of the Illinois Student Assistance Commission – Illinois Designated Account Purchase Program as of June 30, 2025 and for the year then ended.

AUDITOR'S OPINION

The auditors stated the financial statements of the Illinois Student Assistance Commission – Illinois Designated Account Purchase Program as of and for the year ended June 30, 2025 are fairly stated in all material respects.

This financial audit was conducted by Crowe LLP.

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:JGR



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JUDGES' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Financial Audit
For the Year Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT: 0

FINDINGS LAST AUDIT: 0

INTRODUCTION

This digest covers the financial statement audit of the Judges' Retirement System of the State of Illinois (System) as of and for the year ended June 30, 2025.

The System's total pension liability is \$3,215.8 million at June 30, 2025, an increase of \$58.4 million from \$3,157.4 million at June 30, 2024. The System's net pension liability at June 30, 2025 is \$1,745.5 million, which is the difference between the System's fiduciary net position of \$1,470.3 million and the total pension liability. The System's net position as a percentage of the total pension liability is 45.72% as of June 30, 2025, as compared to 44.29% at June 30, 2024. The criteria used for computing pension liability information in the financial report in accordance with GASB Statement No. 67 differs from the criteria used to compute the actuarial accrued liability and actuarial unfunded liability under the State's funding plan, therefore this information under the State's funding plan is no longer reported in the financial statements. There were no findings reported under *Government Auditing Standards* in our audit.

AUDITOR'S OPINION

The auditors stated the financial statements of the System as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by RSM US LLP.

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:dmg



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 17, 2026

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	1	3	2024	25-04	25-03	
Category 2:	1	1	2				
Category 3:	0	0	0				
TOTAL	3	2	5				
FINDINGS LAST AUDIT: 4							

INTRODUCTION

This digest covers the Northern Illinois University's (University) Single Audit for the year ended June 30, 2025. A digest covering the University's Financial Audit as of and for the year ended June 30, 2025 was separately released. In addition, a separate digest covering the University's State compliance examination for the year ended June 30, 2025 will be released at a later date. In total, this report contains five findings, two of which were reported in the Financial Audit.

SYNOPSIS

- (25-04) The University included incorrect documentation within purchase requisition forms for small purchases and simplified acquisition procurement transactions at the time of approval of the purchase which did not allow a reviewer to determine the appropriateness of the procurement method.

Category 1:	Findings that are material weaknesses in internal control and/or a qualification on compliance with laws and regulations (material noncompliance).
Category 2:	Findings that are significant deficiencies in internal control and noncompliance with laws and regulations.
Category 3:	Findings that have no internal control issues but are in noncompliance with laws and regulations.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

**OFFICE OF THE TREASURER -
THE ILLINOIS FUNDS**

Financial Audit
 For the Year Ended June 30, 2025

Release Date: March 19, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	1	1	2024	25-01		
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 1							

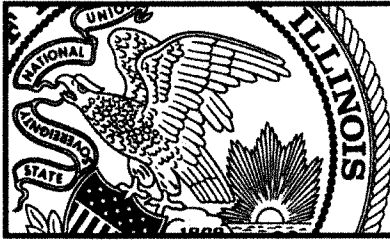
SYNOPSIS

- (25-01) The Office of the Treasurer (Office) had inadequate internal controls over the Office's Illinois Funds Program financial statement preparation and review process.

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.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

SOUTHERN ILLINOIS UNIVERSITY

Financial Audit
 For the Year Ended June 30, 2025

Release Date: March 24, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

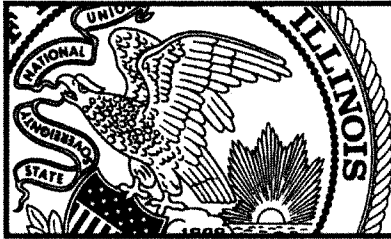
INTRODUCTION

This digest covers Southern Illinois University’s (University) Financial Audit as of and for the year ended June 30, 2025. Digests covering the University’s Single Audit and State Compliance Examination will be released at a later date.

SYNOPSIS

- (25-1) The University did not have adequate internal control over reporting its census data.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**
 Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

SOUTHERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 24, 2026

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

This digest covers the University’s Single Audit for the year ended June 30, 2025. A digest for the University’s Financial Audit was separately released. In addition, a separate digest covering the University’s Compliance Examination will be released at a later date. In total, this digest contains one finding which was reported in the financial audit.

AUDITOR’S OPINIONS

The auditors stated the financial statements of the University as of and for the year ended June 30, 2025, are fairly stated in all material respects. The auditors also conducted a Single Audit of the University as required by the Uniform Guidance. The auditors stated the University complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on the University’s major federal programs for the year ended June 30, 2025.

This Single Audit was conducted by Plante Moran PLLC.

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:lkw

- 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.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FINANCIAL AUDIT
For the Year Ended June 30, 2025

REPORT REQUIRED UNDER GOVERNMENT AUDITING STANDARDS

SUMMARY

The audit of the financial statements of Southern Illinois University (University) was performed by Plante & Moran, PLLC in accordance with *Government Auditing Standards*. This report is an integral part of that audit.

Based on their audit, the auditors expressed unmodified opinions on the University’s basic financial statements, issued under a separate cover.

SUMMARY OF FINDINGS

The auditors identified one matter involving the University’s internal control over financial reporting that they considered to be a material weakness.

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	5	New	Inadequate Internal Controls over Census Data	Material Weakness
Prior Findings Not Repeated				
A	8	2024/2024	Inadequate Internal Controls Over Cutoff of Accounts Payable and Accrued Liabilities	

EXIT CONFERENCE

The University waived an exit conference in a correspondence from Evonne Thompson, Executive Director, Internal Audit, on February 19, 2026. The response to the recommendation was provided by Evonne Thompson, Executive Director, Internal Audit, in a correspondence dated February 20, 2026.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE BOARD OF ELECTIONS

Compliance Examination
 For the Two Years Ended June 30, 2025

Release Date: March 12, 2026

FINDINGS THIS AUDIT: 7				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	2	2	2023	25-01	25-04	
Category 2:	0	5	5	2021		25-03	
Category 3:	0	0	0	2019	25-02	25-05, 25-07	
TOTAL	0	7	7	2017		25-06	
FINDINGS LAST AUDIT: 13							

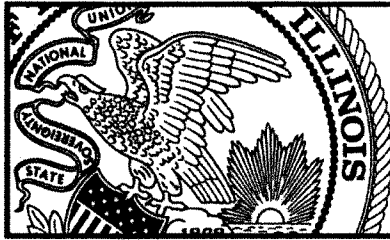
SYNOPSIS

- (25-02) The State Board of Elections (Board) had weaknesses in its change management controls.
- (25-03) The Board had not implemented adequate internal controls over its service providers.

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.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

Financial Audit
For the Year Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT: 0

FINDINGS LAST AUDIT: 0

INTRODUCTION

This digest covers the financial statement audit of the State Employees' Retirement System of Illinois (System) as of and for the year ended June 30, 2025.

The System's total pension liability is \$60.2 billion at June 30, 2025, an increase of \$1.8 billion from \$58.4 billion at June 30, 2024. The System's net pension liability at June 30, 2025 is \$32.6 billion, which is the difference between the System's fiduciary net position of \$27.6 billion and the total pension liability. The System's net position as a percentage of the total pension liability is 45.9% as of June 30, 2025, as compared to 43.3% at June 30, 2024. The criteria used for computing pension liability information in the financial report in accordance with GASB Statement No. 67 differs from the criteria used to compute the actuarial accrued liability and actuarial unfunded liability under the State's funding plan, therefore this information under the State's funding plan is no longer reported in the financial statements. There were no findings reported under *Government Auditing Standards* in our audit.

AUDITOR'S OPINION

The auditors stated the financial statements of the System as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by RSM US LLP.

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:dmg



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE POLICE MERIT BOARD

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: March 19, 2026

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	1	1	2022		24-4	
Category 2:	0	3	3	2020		24-3	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	4	4	2018	24-1	24-2	
FINDINGS LAST AUDIT: 10							

SYNOPSIS

- (24-01) The State Police Merit Board's (Board) internal controls over its voucher processing function were not operating effectively during the examination period.

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.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE UNIVERSITIES RETIREMENT SYSTEM

**Financial Audit - Schedule of Allocation
For the Year Ended June 30, 2025**

Release Date: March 10, 2026

INTRODUCTION

This digest covers the Financial Audit of the Schedule of Allocation as of and for the years ended June 30, 2025, and the related notes to the Schedules. In addition, the digest also covers the Financial Audit of the total for all entities of the columns titled net pension liability as of June 30, 2025, total deferred outflows of resources, total deferred inflows of resources, and total pension expense subject to allocation (specified column totals) in the Schedule of Pension Amounts of the State Universities Retirement System (System) as of and for the year ended June 30, 2025. We previously released a separate Financial Audit of the System's financial statements on January 13, 2026.

The System is the administrator of a cost-sharing, multiple-employer defined benefit public employee retirement system. The System was established to provide retirement annuities and other benefits for staff members and employees of the State universities, certain affiliated organizations and certain other State educational and scientific agencies and for survivors, dependents, and other beneficiaries of such employees. Certain contributions are statutorily required to be made to the System by employees, employers, and the State of Illinois (State), who would be considered a non-employer contributing entity. The Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions as amendment of GASB statement No. 27* requires the participating employers and non-employer that prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) to recognize their proportionate share of certain collective pension amounts in their financial statements, which includes the net pension liability.

The State is considered a non-employer contributing entity. The Schedule of Allocation and Schedule of Pension Amounts include amounts for the State. Prior to the implementation of GASB Statement 68, the portion of the System's liability not covered by assets was not allocated to the State for financial reporting purposes. Consequently, the State did not report the cumulative pension amounts, including the net pension liability, in either its audited financial statements or notes, even though it has an obligation to provide pension benefits to the employees.

Due to the State needing to report the pension amounts in its financial statements prepared in accordance with GAAP, the System has prepared the Schedule of Allocation and the Schedule of Pension Amounts, which provides the necessary financial information for the State. By having these Schedules audited, this will also provide the State's auditors an Independent Auditor's Opinion in regard to those Schedules.

The System's net pension liability at June 30, 2025, was \$30.19 billion of which 100% is allocated to the State of Illinois as its portion of the net pension liability.

AUDITORS' OPINION

Our auditors stated the Schedule of Allocation and the total for all entities of the columns titled net pension liability as of June 30, 2025, total deferred outflows of resources, total deferred inflows of resources, and total pension expense subject to allocation (specified column totals) in the Schedule of Pension Amounts of the State Universities Retirement System (System) as of and for the year ended June 30, 2025, and the related notes to the Schedules, are fairly stated in all material respects.

This financial audit was conducted by RSM US LLP.

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:EMR



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

UNIVERSITY OF ILLINOIS

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 19, 2026

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	1	1	2024		25-4	
Category 2:	1	2	3	2022	25-1	25-3	
Category 3:	0	0	0				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 4							

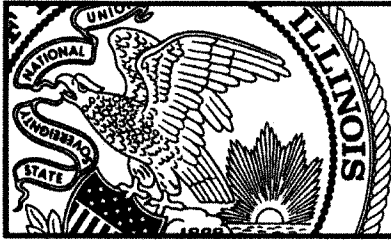
INTRODUCTION

This digest covers the University of Illinois (University) Single Audit for the year ended June 30, 2025. A separate digest covering the University's Financial Audit as of and for the year ended June 30, 2025, was previously released on January 15, 2026. In addition, a separate digest covering the University's State compliance examination for the year ended June 30, 2025 will be issued separately. In total, this report contains 4 findings, 2 of which were previously reported in the Financial Audit.

SYNOPSIS

- (25-3) The University of Illinois Urbana-Champaign and the University of Illinois Chicago did not make certain subrecipient payments timely and the controls in place did not identify the late payments.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

WESTERN ILLINOIS UNIVERSITY

Financial Audit
For the Year Ended June 30, 2025

Release Date: March 26, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers Western Illinois University's (University) Financial Audit as of and for the year ended June 30, 2025. A separate digest covering the University's Single Audit for the year ended June 30, 2025, was released today. In addition, a separate digest covering the University's State Compliance Examination for the year ended June 30, 2025, will be released at a later date.

AUDITOR'S OPINIONS

The auditors stated the financial statements of the University as of and for the year ended June 30, 2025 are fairly stated in all material respects.

This financial audit was conducted by Plante & Moran, PLLC.

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:SJS



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

WESTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 26, 2026

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	1	2	3	2023	2		
Category 2:	0	0	0	2022	1		
Category 3:	0	0	0				
TOTAL	1	2	3				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers Western Illinois University’s (University) Single Audit for the year ended June 30, 2025. A separate digest covering the University’s Financial Audit as of and for the year ended June 30, 2025, was released today. In addition, a separate digest covering the University’s State compliance examination for the year ended June 30, 2025, will be released at a later date.

SYNOPSIS

- (25-01) The University did not have adequate procedures in place to complete accurate enrollment reporting for all students.
- (25-02) The University did not have adequate procedures in place to complete accurate and timely return of Title IV funds for all students within the required time period.

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.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #9
CHAMPAIGN AND FORD COUNTIES

**FINANCIAL AUDIT (In accordance with the Uniform
Guidance)**
For the Year Ended: June 30, 2025

Release Date: March 30, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #9 financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Adelfia LLC.

SIGNED ORIGINAL ON FILE

TRICIA WAGNER
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:BAO



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #17
DEWITT, LIVINGSTON, LOGAN AND MCLEAN COUNTIES

**FINANCIAL AUDIT (In accordance with the
Uniform Guidance)
For the Year Ended: June 30, 2025**

Release Date: March 11, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #17's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Galleros Robinson, CPAs, LLP.

SIGNED ORIGINAL ON FILE

TRICIA WAGNER
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:BAO



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #20
EDWARDS, GALLATIN, HAMILTON, HARDIN, POPE, SALINE, WABASH,
WAYNE, AND WHITE COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2025

Release Date: March 30, 2026

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 0							

SYNOPSIS

- (25-1) The Regional Office of Education #20 had inadequate controls over property and equipment.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #26
FULTON, HANCOCK, MCDONOUGH, AND SCHUYLER COUNTIES

FINANCIAL AUDIT
 For the Year Ended: June 30, 2025

Release Date: March 30, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS					
				Repeated Since	Category 1	Category 2	Category 3	No Repeat Findings	
	<u>New</u>	<u>Repeat</u>	<u>Total</u>						
Category 1:	0	0	0						
Category 2:	1	0	1						
Category 3:	<u>1</u>	<u>0</u>	<u>1</u>						
TOTAL	2	0	2						
FINDINGS LAST AUDIT: 0									

SYNOPSIS

- (25-1) The Regional Office of Education #26 did not have sufficient internal controls over the financial reporting process.
- (25-2) The Regional Office of Education #26 did not provide completed financial statements in an auditable form by the August 31 deadline.

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/or **noncompliance** with State laws and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #28
BUREAU, HENRY AND STARK COUNTIES

FINANCIAL AUDIT (In Accordance with the Uniform
Guidance)
For the Year Ended: June 30, 2025

Release Date: March 11, 2026

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2025.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #28's financial statements as of June 30, 2025 are fairly presented in all material respects.

This financial audit was conducted by the firm of Galleros Robinson Certified Public Accountants.

SIGNED ORIGINAL ON FILE

TRICIA WAGNER
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:JMM



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #40
CALHOUN, GREENE, JERSEY AND MACOUPIN COUNTIES

FINANCIAL AUDIT (In Accordance with the
 Uniform Guidance)
 For the Year Ended: June 30, 2024

Release Date: March 30, 2026

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	<u>New</u> 0	<u>Repeat</u> 2	<u>Total</u> 2	2023	24-5		
Category 2:	0	1	1	2022		24-4	
Category 3:	0	2	2	2021	24-2		24-1, 24-3
TOTAL	0	5	5				
FINDINGS LAST AUDIT: 5							

SYNOPSIS

- (24-1) The Regional Office of Education #40 did not provide completed financial statements in an auditable form by the August 31 deadline.
- (24-2) The Regional Office of Education #40 had inadequate controls over bank reconciliations.
- (24-3) The Regional Office of Education #40 did not comply with grant reporting requirements.
- (24-4) The Regional Office of Education #40 had inadequate controls over payroll.
- (24-5) The Regional Office of Education #40 had inadequate control over financial statement preparation.

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