

**STATE OF ILLINOIS
BOARD OF EXAMINERS**

State Compliance Examination

For the Two Years Ended June 30, 2023

Performed as Special Assistant Auditors
for the Auditor General, State of Illinois

**STATE OF ILLINOIS
BOARD OF EXAMINERS
State Compliance Examination**

For the Two Years Ended June 30, 2023

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**STATE OF ILLINOIS
BOARD OF EXAMINERS
State Compliance Examination**

For the Two Years Ended June 30, 2023

Board Officials

Chair of the Board (6/23/23 - Present)	Ms. Amanda Gavin, CPA
Chair of the Board (7/28/22 - 6/22/23)	Ms. Annette O'Connor, CPA
Chair of the Board (7/24/21 - 7/27/22)	Mr. Brian Whitlock, CPA
Chair of the Board (7/30/20 - 7/23/21)	Mr. Lawrence Wojcik, CPA, JD
Vice Chair of the Board (6/23/23 - Present)	Ms. Martrice Caldwell, CPA
Vice Chair of the Board (7/28/22 - 6/22/23)	Ms. Amanda Gavin, CPA
Vice Chair of the Board (7/24/21 - 7/27/22)	Ms. Annette O'Connor, CPA
Vice Chair of the Board (7/30/20 - 7/23/21)	Mr. Brian Whitlock, CPA
Executive Director (7/1/23 - Present)	Ms. Carla Ratchford
Executive Director (1/5/09 - 6/30/23)	Mr. Russell Friedewald

Board of Examiners¹

Examiner (10/22/21 - Present)	Ms. Leilani Rodrigo, CPA
Examiner (9/20/20 - Present)	Ms. Sook Lee, CPA
Examiner (9/25/20 - 7/31/23)	Ms. Rose Ann Abraham
Examiner (8/27/20 - Present)	Ms. Martrice Caldwell, CPA
Examiner (8/25/20 - Present)	Ms. Maria Prado, CPA
Examiner (8/25/20 - Present)	Ms. Amanda Gavin, CPA, JD
Examiner (10/1/18 - Present)	Ms. Annette O'Connor, CPA
Attorney Examiner (8/24/18 - Present)	Mr. Brian Whitlock, CPA, JD
Attorney Examiner (7/1/17 - 7/31/21)	Mr. Lawrence Wojcik, CPA, JD
Educator Examiner (9/30/20 - Present)	Mr. Luis Plascencia, CPA
Public Examiner (8/24/18 - Present)	Mr. Stephan Bradley Danton, JD
Public Examiner (7/1/17 - Present)	Mr. Thomas J. Homer, JD

¹ The Illinois Public Accounting Act (225 ILCS 450/2) requires 11 examiners, with two public members and nine Certified Public Accountants (CPAs). Of the CPAs, at least one must be a licensed attorney and one must be either an active or retired educator.

The Board's Office is located at:
1120 East Diehl Road, Suite 107
Naperville, Illinois 60563



Illinois Board of Examiners

1120 E. DIEHL ROAD • SUITE 107 • NAPERVILLE, ILLINOIS 60563

June 14, 2024

RSM US LLP
Certified Public Accountants
1450 American Lane, Suite 1400
Schaumburg, IL 60173

Ladies and Gentlemen:

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 State of Illinois, Board of Examiners (Board). 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 Board's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2023, the Board has materially complied with the specified requirements listed below.

- A. The Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board 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, Board of Examiners

SIGNED ORIGINAL ON FILE

D2384F6C91B9481
Carla Ratchford, Executive Director

**STATE OF ILLINOIS
BOARD OF EXAMINERS
State Compliance Examination**

For the Two Years Ended June 30, 2023

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-standards language.

Summary of Findings

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	3

Exit Conference

The Board waived an exit conference in a correspondence from Carla Ratchford, Executive Director on June 10, 2024.

**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, Board of Examiners

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Board of Examiners' (Board) compliance 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 June 30, 2023. Management of the Board is responsible for the Board's compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board 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 Board complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Board 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, 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.

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Board complied, in all material respects, with the specified requirements during the two years ended June 30, 2023.

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 Board 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 Board's internal control over the specified requirements as a basis for designing examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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* 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* 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. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not identified.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

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

Schaumburg, Illinois
June 14, 2024