

OFFICE OF THE COMPTROLLER
STATE OF ILLINOIS

Susana A. Mendoza
COMPTROLLER

November 4, 2021

Ms. Kristin Richards
Director - Department of Employment Security
33 S. State Street
Chicago, IL 60603-2802

Dear Ms. Richards:

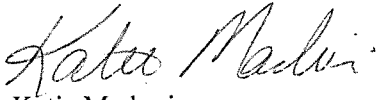
Pursuant to 15 ILCS 405/19.5, State agencies are required to report to the Comptroller, on or before October 31, 2021, all financial information deemed necessary to compile and publish the State of Illinois Annual Comprehensive Financial Report (ACFR). The following information for your State agency has been requested and has not been received as of October 31, 2021:

- Draft financial statements and footnotes for the Unemployment Compensation Trust Fund as of June 30, 2021.
 - The draft financial statements should include a breakout of the activity for the Pandemic Unemployment Assistance (PUA) and the Federal Pandemic Unemployment Compensation (FPUC) associated with PUA, consistent with the breakout provided for the June 30, 2020, audited financial statements.
 - The draft financial statements and footnotes should include details of the restatement of net position as of June 30, 2020.
- Form SCO-599 Contingencies, Commitments and Related Party Transactions

Please be aware these delays are detrimental to the ability of the Office of Comptroller to prepare financial reporting information in a timely manner for the Office of the Auditor General's audit and subsequently to publish the ACFR by December 31, 2021. Accordingly, the above referenced statute requires you to report your agency's delinquency and provide an action plan to bring your State agency into compliance with these reporting requirements. This report and action plan must be submitted to the Comptroller, the Auditor General, the Office of the Governor, the Speaker and Minority Leader of the House of Representatives, and the President and Minority Leader of the Senate. Upon receipt of the report and action plan by the Comptroller, the Comptroller is required to post that report with the action plan on the Comptroller's website. We respectfully request submission of your State agency's report and action plan no later than November 15, 2021.

If you have any questions, or concerns about this request, please contact me at 217-782-5198. Thank you for assistance in this matter.

Respectfully,

A handwritten signature in cursive script that reads "Katie Madonia".

Katie Madonia

Director of Financial Reporting

cc: J.B. Pritzker, Governor
Emanuel Chris Welch, Speaker of the House
Jim Durkin, House Minority Leader
Don Harmon, Senate President
Dan McConchie – Senate Minority Leader
Frank J. Mautino, Auditor General
Ellen Andres, Assistant Comptroller - Operations
Internal Audit