

LEGISLATIVE AUDIT COMMISSION

Consent Calendar
April 29, 2024

1. Abraham Lincoln Presidential Library and Museum, two years ended June 30, 2023: The Compliance Examination contained ten findings, nine repeated.
2. Board of Examiners, two years ended June 30, 2023: The Compliance Examination contained no findings.
3. Board of Higher Education, two years ended June 30, 2021: The Compliance Examination contained 11 findings, three repeated.
4. Court of Claims, two years ended June 30, 2023: The Compliance Examination contained five findings, one repeated.
5. Department of Agriculture, two years ended June 30, 2021: The Compliance Examination contained 30 findings, 18 repeated.
6. Department of Agriculture, two years ended June 30, 2023: The Compliance Examination contained 17 findings, 15 repeated.
7. Department of Central Management Services, Community College Health Insurance Security Fund, year ended June 30, 2023: The Finance Audit contained no findings. The financial statements presented fairly.
8. Department of Central Management Services, State Employees Group Insurance Program, year ended June 30, 2023: The Compliance Examination contained two findings, no repeated.
9. Department of Central Management Services, Teacher Health Insurance Security Fund, year ended June 30, 2023: The Financial Audit contained no findings. The financial statements presented fairly.
10. Department of Lottery, year ended June 30, 2021: The Financial Audit contained six findings, four repeated. The financial statements presented fairly.
11. Department of Lottery, two years ended June 30, 2021: The Compliance Examination contained 14 findings, eight repeated.
12. Department of Lottery, two years ended June 30, 2023: The Compliance Examination contained eight findings, six repeated.

13. Department of Revenue, year ended June 30, 2023: The Financial Audit contained one finding, one repeated. The financial statements presented fairly.
14. Department of Transportation, two years ended June 30, 2022: The Compliance Examination contained six findings, five repeated.
15. Eastern Illinois University, year ended June 30, 2024: The Compliance Examination contained ten findings, six repeated.
16. General Assembly Retirement System of the State of Illinois, two years ended June 30, 2023: The Compliance Examination contained two findings, one repeated.
17. Guardianship and Advocacy Commission, two years ended June 30, 2023: The Compliance Examination contained seven findings, six repeated.
18. Illinois Arts Council, two years ended June 30, 2023: The Compliance Examination contained seven findings, five repeated.
19. Illinois Arts Council Foundation, two years ended June 30, 2023: The Compliance Examination contained no findings.
20. Illinois Courts Commission, two years ended June 30, 2023: The Compliance Examination contained four findings, no repeated.
21. Illinois Grain Insurance Corporation, two years ended June 30, 2023: The Financial Audit contained no findings. The financial statements presented fairly.
22. Illinois Grain Insurance Corporation, two years ended June 30, 2023: The Compliance Examination contained no findings.
23. Illinois Independent Tax Tribunal, two years ended June 30, 2023: The Compliance Examination contained eight findings, five repeated.
24. Illinois State Board of Education, two years ended June 30, 2022: The Compliance Examination contained 15 findings, seven repeated.
25. Illinois State Board of Investment, two years ended June 30, 2023: The Compliance Examination contained four findings, no repeated.
26. Illinois State Toll Highway Authority, year ended December 31, 2023: The Financial Audit contained no findings. The financial statements presented fairly.
27. Joint Committee on Administrative Rules, two years ended June 30, 2022: The Compliance Examination contained three finds, three repeated.

28. Judges' Retirement System of the State of Illinois, two years ended June 30, 2023:
The Compliance Examination contained two findings, one repeated.
29. Office of the Comptroller – General Assembly House of Representatives and Senate, Census Data – Employer OPEB year ended June 30, 2022: The Compliance Examination contained no findings.
30. Office of the Comptroller – General Assembly House of Representatives and Senate, Census Data – Employer Pensions year ended June 30, 2023: The Compliance Examination contained no findings.
31. Office of the Treasurer, Fiscal Officer Responsibilities, year ended June 30, 2023:
The Financial Audit contained no findings. The financial statements presented fairly.
32. Office of the Treasurer, The Illinois Funds, two years ended June 30, 2023: The Financial Audit contained two findings, two repeated. The financial statements presented fairly.
33. Southern Illinois University, Compliance Examination, year ended June 30, 2023:
The Compliance Examination contained 17 findings, 12 repeated.
34. State Employees' Retirement System of Illinois, two years ended June 30, 2023:
The Compliance Examination contained three findings, one repeated.
35. State Employees' Retirement System of Illinois, Group Insurance Census Data, year ended June 30, 2022: The Compliance Examination contained one finding.
36. State Employees' Retirement System of Illinois, Pension Census Data, year ended June 30, 2023: The Compliance Examination contained no findings.
37. Supreme Court of Illinois, (including Appellate Court Districts 1-5), two years ended June 30, 2023: The Compliance Examination contained three findings, one repeated
38. Supreme Court of Illinois, (including Appellate Court Districts 1-5 and the Illinois Courts Commission), Census Data-Employer OPEB, year ended June 30, 2022:
The Compliance Examination contained no findings.
39. Supreme Court of Illinois, (including Appellate Court Districts 1-5 and the Illinois Courts Commission), Census Data-Employer Pensions, year ended June 30, 2023: The Compliance Examination contained no findings.
40. State Illinois Universities Retirement System, two years ended June 30, 2023: The Compliance Examination contained four findings, one repeated.

41. University of Illinois, year ended June 30, 2022: The Compliance Examination contained 19 findings, 11 repeated.
42. University of Illinois, year ended June 30, 2022: The Single Audit contained ten findings, five repeated.

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

43. Boone and Winnebago Counties, ROE #4, year ended June 30, 2019: The Financial Audit contained four findings, one repeated. The financial statements presented fairly.
44. Clinton, Jefferson, Marion and Washington Counties, ROE #13, year ended June 30, 2023: The Financial Audit contained one finding, one repeated. The financial statements presented fairly.
45. Dewitt, Livingston, Logan and McLean Counties, ROE #17, year ended June 30, 2023: The Financial Audit contained no findings. The financial statements presented fairly.
46. Franklin, Johnson, Massac and Williamson Counties, ROE #21, year ended June 30, 2023: The Financial Audit contained two findings, none repeated. The financial statements presented fairly.
47. Bureau, Henry, and Stark Counties, ROE #28, year ended June 30, 2023: The Financial Audit contained no findings. The financial statements presented fairly.
48. Alexander, Jackson, Perry, Pulaski and Union Counties, ROE #30, year ended June 30, 2022: The Financial Audit contained two findings, one repeated. The financial statements presented fairly.
49. Lake County, ROE #34, year ended June 30, 2023: The Financial Audit contained one finding, and one repeated. The financial statements presented fairly.
50. Monroe and Randolph Counties #45, year ended June 30, 2023: The financial Audit contained no findings. The financial statements presented fairly.
51. St. Clair County, ROE, #50, year ended June 30, 2023: The Financial Audit contained no findings. The financial statements presented fairly.



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

**ABRAHAM LINCOLN PRESIDENTIAL
 LIBRARY AND MUSEUM**

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: May 16, 2024

FINDINGS THIS AUDIT: 10				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	6	6	2019	2,4,5,6		
Category 2:	1	3	4	2021	1,3	7,8,9	
Category 3:	0	0	0				
TOTAL	1	9	10				
FINDINGS LAST AUDIT: 12							

SYNOPSIS

- (23-01) The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain adequate controls over its personal services function.
- (23-02) The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain sufficient controls over its property and related fiscal records.

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

BOARD OF EXAMINERS

State Compliance Examination
For the Two Years Ended June 30, 2023

Release Date: June 27, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

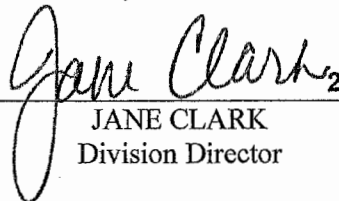
The Board of Examiners (Board) was originally established in 1903 and currently operates under the authority of the Illinois Public Accounting Act (Act) (225 ILCS 450/0.01 et seq.). Under the Act (225 ILCS 450/2), the Board is governed by eleven examiners appointed by the Governor, two of whom are members of the public. The Board's responsibilities include setting the requirements and verifying, through testing or transfer, candidate qualifications to become Certified Public Accountants in the State of Illinois.

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

ACCOUNTANT'S OPINION

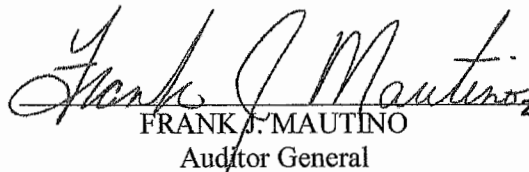
The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by RSM US LLP.



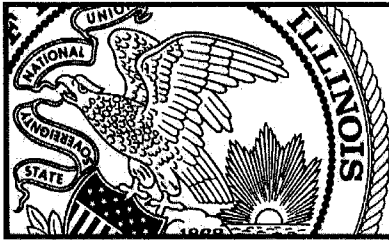
JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.



FRANK J. MAUTINO
Auditor General

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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

BOARD OF HIGHER EDUCATION

State Compliance Examination
 For the Two Years Ended June 30, 2021

Release Date: May 11, 2023

FINDINGS THIS AUDIT: 11				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:	2	0	2	2019		21-04, 21-05	
Category 2:	6	3	9	2013		21-03	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	8	3	11				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (21-01) The Board did not exercise adequate controls over contractual services.
- (21-02) The Board did not implement adequate internal controls related to systems and applications access and control.

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

COURT OF CLAIMS

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: April 25, 2024

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2019		23-1	
Category 2:	4	1	5				
Category 3:	0	0	0				
TOTAL	4	1	5				
FINDINGS LAST AUDIT: 2							

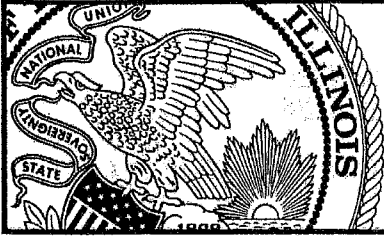
SYNOPSIS

- (23-03) The Court of Claims (Court) did not establish adequate controls over access to its computing environment and information technology (IT) systems.
- (23-04) The Court did not comply with applicable provisions of the Court of Claims Act (705 ILCS 505/7).

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
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF AGRICULTURE

State Compliance Examination
 For the Two Years Ended June 30, 2021

Release Date: July 13, 2022

FINDINGS THIS AUDIT: 30				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	5	14	19	2019	1, 6, 8, 11, 16, 19	17	
Category 2:	7	4	11	2017	7, 9, 23	5, 21	
Category 3:	0	0	0	2015	2, 15		
TOTAL	12	18	30	2011	13, 14,		
				2009		18	
FINDINGS LAST AUDIT: 21				2007	3		

INTRODUCTION

Because of the significance and pervasiveness of the findings described within the report, we (the accountant's) expressed an **adverse opinion** on the Department's compliance with the specified requirements which comprise a State compliance examination. The Codification of Statements on Standards for Attestation Engagements (AT-C § 205.72) states a practitioner "should express an adverse opinion when the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the subject matter."

SYNOPSIS

- (21-03) The Department of Agriculture did not exercise adequate controls over State property.
- (21-12) The Department of Agriculture did not comply with the Animal Mortality Act.
- (21-24) The Department of Agriculture did not comply with the Cannabis Regulation and Tax Act.

- 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

DEPARTMENT OF AGRICULTURE

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: July 9, 2024

FINDINGS THIS AUDIT: 17	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	8	8	2021	3, 12	4, 9, 15, 16	
Category 2:	2	7	9	2019	1, 7	17	
				2017	6, 8	14	
Category 3:	0	0	0	2011	2	11	
TOTAL	2	15	17	2007	5		
FINDINGS LAST AUDIT: 30							

SYNOPSIS

- (23-02) The Department of Agriculture (Department) had weaknesses in its administration of locally held funds.
- (23-05) The Department did not exercise adequate controls over State property.
- (23-07) The Department's internal controls over its voucher processing function were not operating effectively during the examination period.
- (23-08) The Department internal controls over its receipt 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
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
COMMUNITY COLLEGE HEALTH INSURANCE SECURITY FUND

Financial Audit – Schedule of Allocation
For the Year Ended June 30, 2023

Release Date: August 1, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

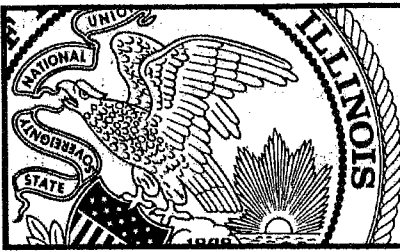
INTRODUCTION

This digest covers the Financial Audit of the Schedule of Employer Allocations of the Community College Health Insurance Security Fund (Fund) as of and for the year ended June 30, 2023 and the related notes to the Schedule. In addition, the digest also covers the Financial Audit of the total for all entities of the columns titled beginning total Other Post Employment Benefit (OPEB) liability, ending total OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total Employer OPEB expense subject to allocation (specified column totals) in the Schedule of OPEB Amounts by Employer of the State of Illinois, Department of Central Management Services' Community College Health Insurance Security Fund as of and for the year ended June 30, 2023 and the related notes to the Schedule. We previously released a separate Financial Audit of the Fund's financial statements (released February 15, 2024) as of and for the year ending June 30, 2023.

The Department, along with the State Universities Retirement System, is the administrator of a cost-sharing, multiple-employer defined benefit postemployment benefit plan. The plan was established to provide health and dental insurance for the Illinois community college retirees and dependent beneficiaries. Certain contributions are statutorily required to be made to the plan by employees, employers and the State of Illinois (State), which would be considered a non-employer contributing entity. The Governmental Accounting Standards Board (GASB) Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions 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 OPEB amounts in their financial statements, which includes the net OPEB liability.

Within a cost sharing plan like the Fund, the OPEB obligation to the employees of more than one employer are pooled and Plan assets can be used to pay the benefits of the employees of any employer that is a member of the Plan. Prior to the implementation of GASB Statement 75, the portion of the Plan's liability not covered by assets was not allocated among the employers or State for financial reporting purposes. GASB Statement 75 changed previously followed financial reporting requirements and as a result, employers and the State are required to report their portion of the collective OPEB amounts in their GAAP basis financial statements.

Due to employers and the State of Illinois needing to report their proportionate share of the collective OPEB amounts in their financial statements prepared in accordance with GAAP, the Department has prepared the Schedule



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

SUMMARY REPORT DIGEST

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM

**Compliance Examination - Schedule of Allocation
 For the Year Ended June 30, 2023**

Release Date: August 1, 2024

FINDINGS THIS AUDIT: 2	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:	1	0	1				
Category 3:	0	0	0				
TOTAL	2	0	2				
FINDINGS LAST AUDIT: 0							

INTRODUCTION

This digest covers the Compliance Examination of the Schedule of Employer Allocations by Fund, the Schedule of University Special Funding Situations, the Schedule of Other Post Employment Benefit (OPEB) Amounts by Fund, and the Schedule of Deferred Amounts by Measurement Year of the State Employee Group Insurance Program (SEGIP) as of and for the year ended June 30, 2023, and the related notes to the Schedules.

The Department of Central Management Services (Department), with the assistance of the public retirement systems sponsored by the State, is the administrator of this single-employer defined benefit OPEB plan not administered through a trust. The plan was established to provide health, dental, vision, and life insurance benefits for certain retirees and their dependents. Certain agencies and funds of the State of Illinois present financial statements in accordance with generally accepted accounting principles (GAAP) and those agencies and fund employers must recognize their proportionate share of the collective OPEB amounts for OPEB provided to members through the SEGIP plan in order to present their financial statements in accordance with GAAP. The Governmental Accounting Standards Board (GASB) Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions requires the participating entities that prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) to recognize their proportionate share of certain collective OPEB amounts in their financial statements, which includes the net OPEB liability.

Prior to the implementation of GASB Statement 75, the portion of the Plan's liability not covered by assets was not allocated among the agencies and funds for financial reporting purposes. GASB Statement 75 changed previously followed financial reporting requirements and as a result agencies and funds are required to report their portion of the collective OPEB amounts in their GAAP basis financial statements.

Due to the agencies and funds needing to report their proportionate share of the collective OPEB amounts in their financial statements prepared in accordance with GAAP, the Department has prepared the Schedule of Employer Allocations by Fund, the Schedule of University Special Funding Situations, the Schedule of OPEB Amounts by Fund, and the Schedule of Deferred Amounts by Measurement Year which provide the necessary financial



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

SUMMARY REPORT DIGEST

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
TEACHER HEALTH INSURANCE SECURITY FUND

**Financial Audit – Schedule of Allocation
For the Year Ended June 30, 2023**

Release Date: August 1, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

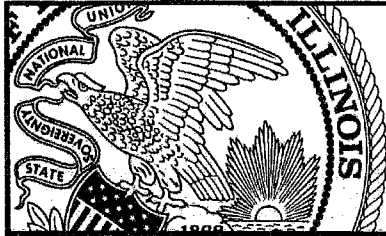
INTRODUCTION

This digest covers the Financial Audit of the Schedule of Employer Allocations for the Teacher Health Insurance Security Fund (Fund) as of and for the year ended June 30, 2023 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 June 30, 2022 Other Post Employment Benefit (OPEB) liability, June 30, 2023 OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total Employer OPEB expense subject to allocation (specified column totals) in the Schedule of OPEB Amounts by Employer of the State of Illinois, Department of Central Management Services as of and for the year ended June 30, 2023. We previously released a separate Financial Audit of the Fund's financial statements (released February 15, 2024) as of and for the year ending June 30, 2023.

The Department, along with the Teachers' Retirement System (TRS), is the administrator of a cost-sharing, multiple-employer defined benefit postemployment benefit plan. The plan was established to provide health insurance for TRS annuitants and dependent beneficiaries. Certain contributions are statutorily required to be made to the plan by employees, employers and the State of Illinois (State), which would be considered a non-employer contributing entity. The Governmental Accounting Standards Board (GASB) Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* 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 OPEB amounts in their financial statements, which includes the net OPEB liability.

Within a cost sharing plan like the Fund, the OPEB obligation to the employees of more than one employer are pooled and Plan assets can be used to pay the benefits of the employees of any employer that is a member of the Plan. Prior to the implementation of GASB Statement 75, the portion of the Plan's liability not covered by assets was not allocated among the employers or State for financial reporting purposes. GASB Statement 75 changed previously followed financial reporting requirements and as a result, employers and the State are required to report their portion of the collective OPEB amounts in their GAAP basis financial statements.

Due to employers and the State of Illinois needing to report their proportionate share of the collective OPEB amounts in their financial statements prepared in accordance with GAAP, the Department has prepared the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer which provide the necessary financial



STATE OF ILLINOIS
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF THE LOTTERY
STATE LOTTERY FUND

Financial Audit
For the Year Ended June 30, 2021

Release Date: May 26, 2022

FINDINGS THIS AUDIT: 6	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2020		21-02, 21-04	
Category 2:	2	3	5	2017	20-01	21-03	
Category 3:	0	0	0				
TOTAL	2	4	6				
FINDINGS LAST AUDIT: 5							

INTRODUCTION

This digest covers the financial audit of the State Lottery Fund as of and for the year ended June 30, 2021, and the six findings arising from the financial audit reported under *Government Auditing Standards*. A separate digest covers the Department's compliance examination for the two years ended June 30, 2021.

SYNOPSIS

- (21-03) The Department had not fully implemented corrective action to quantify the impact of improper prior period overhead charges and had not performed a "true up" of its estimated prize liabilities to prizes paid.
- (21-06) The Department did not maintain adequate controls over changes to its Internal Control System.

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

DEPARTMENT OF THE LOTTERY

State Compliance Examination
 For the Two Years Ended June 30, 2021

Release Date: May 26, 2022

FINDINGS THIS AUDIT: 14				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	1	2	2020		21-02	
Category 2:	4	7	11	2019		21-04, 21-08, 21-09, 21-11	
Category 3:	<u>1</u>	<u>0</u>	<u>1</u>	2017	21-01	21-03	
TOTAL	6	8	14	2013		21-10	
FINDINGS LAST AUDIT: 14							

INTRODUCTION

This digest covers the Department's compliance examination for the two years ended June 30, 2021. A separate digest covers the State Lottery Fund's financial audit as of and for the year ended June 30, 2021. In total, this report includes 14 findings, 6 of which were reported in the financial audit.

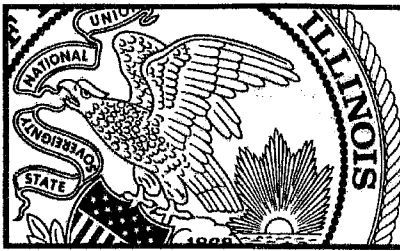
SYNOPSIS

- (21-07) The Department has not implemented the Lottery Sports Wagering Pilot Program as mandated by the Sports Wagering Act.
- (21-10) The Department did not comply with statutory reporting responsibilities.

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
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AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF THE LOTTERY

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: May 9, 2024

FINDINGS THIS AUDIT: 8				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		23-06	23-08
Category 2:	2	5	7	2019		23-01, 23-04, 23-07	
Category 3:	0	1	1	2013		23-05	
TOTAL	2	6	8				
FINDINGS LAST AUDIT: 14							

INTRODUCTION

This digest covers Department's State Compliance Examination for the two years ended June 30, 2023. A digest covering the Financial Audit of the Department's State Lottery Fund as of and for the year ended June 30, 2023, was previously released on February 6, 2024. In total this report contains eight findings, none of which were reported in the Financial Audit.

SYNOPSIS

- (23-01) The Department did not maintain adequate internal control of its personal services function.
- (23-07) The Department had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

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

DEPARTMENT OF REVENUE

Financial Audit

For the Year Ended June 30, 2023

Release Date: July 16, 2024

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	2022		1	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 3							

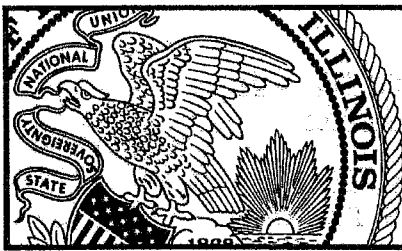
SYNOPSIS

- (23-01) The Department 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

DEPARTMENT OF TRANSPORTATION

State Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: May 23, 2024

FINDINGS THIS AUDIT: 6				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	2020		22-5	
Category 2:	1	5	6	2018		22-4	
Category 3:	0	0	0	2016		22-3	
TOTAL	1	5	6	2014		22-1	
				2007		22-2	
FINDINGS LAST AUDIT: 12							

INTRODUCTION

This digest covers our compliance examination of the Department of Transportation (Department) for the two years ended June 30, 2022. A separate Financial Audit as of and for the year ended June 30, 2022 was previously released on April 13, 2023. In total, this report contains 6 findings, none of which were reported in the financial audit.

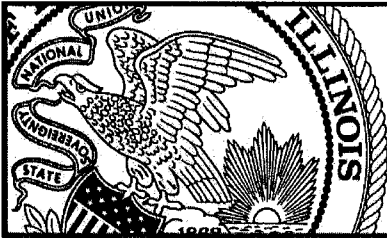
SYNOPSIS

- (22-1) The Department did not maintain documentation to substantiate the timely inspections of bridges in its database.
- (22-2) The Department did not have adequate controls over the administration of State vehicles.
- (23-3) The Department did not comply with State laws or its own written procedures that control the outdoor advertising adjacent to the primary and interstate highways.

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

EASTERN ILLINOIS UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2024

Release Date: March 27, 2025

FINDINGS THIS AUDIT: 10				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	2023		24-4	
Category 2:	4	5	9	2022		24-10	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2021		24-9	
TOTAL	4	6	10	2020	24-1	24-8	
				2005		24-5	
FINDINGS LAST AUDIT: 10							

INTRODUCTION

This digest covers Eastern Illinois University's (University) Compliance Examination for the year ended June 30, 2024. A separate digest covering the University's Financial Audit and a separate digest covering the University's Single Audit were previously released. In total, this report contains 10 findings, 2 of which were reported in the Financial Audit and Single Audit collectively.

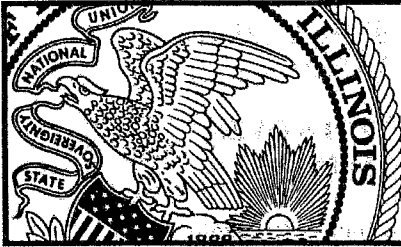
SYNOPSIS

- (24-4) The University failed to adhere to the provisions of the Fiscal Control and Internal Auditing Act.
- (24-9) The University had weaknesses over the security of computers.

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

GENERAL ASSEMBLY RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: July 16, 2024

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		23-1	
Category 2:	1	1	2				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers the State compliance examination of the General Assembly Retirement System of the State of Illinois (System) for the two years ended June 30, 2023. A digest covering the System's financial audit as of and for the year ended June 30, 2023, was previously released on February 29, 2024. This report contains two findings. The financial audit report contained no findings.

SYNOPSIS

- (23-1) The General Assembly Retirement System of the State of Illinois did not have adequate controls in place over user access to its Information Technology (IT) systems.

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

GUARDIANSHIP AND ADVOCACY COMMISSION

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: June 25, 2024

FINDINGS THIS AUDIT: 7				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		7	
Category 2:	1	6	7	2019		2, 5, 6	
Category 3:	0	0	0	2017		4	
TOTAL	1	6	7	2009		3	
FINDINGS LAST AUDIT: 6							

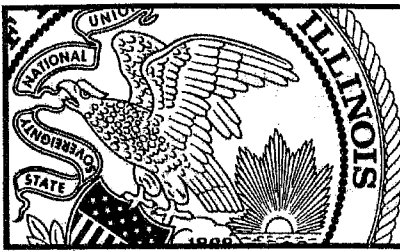
SYNOPSIS

- (23-01) The Commission did not maintain adequate controls over personnel files and time reporting.
- (23-02) The Commission did not have adequate controls over voucher processing.

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 ARTS COUNCIL

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: May 16, 2024

FINDINGS THIS AUDIT: 7	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	1	2	2021		23-05, 23-06, 23-07	
Category 2:	1	4	5				
Category 3:	0	0	0	2019	23-02		
TOTAL	2	5	7	2007		23-03	
FINDINGS LAST AUDIT: 7							

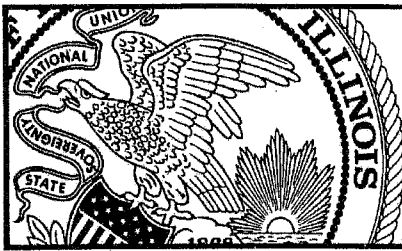
INTRODUCTION

The Illinois Arts Council (Council) was created through the Arts Council Act (20 ILCS 3915). The Council is governed by 21 private citizens from throughout Illinois, chosen for their commitment to the arts and are appointed by the Governor. The members serve in a voluntary, non-paid capacity and are responsible for developing the State's public arts policy, fostering culturally diverse quality programs, and approving grant expenditures. The functions of the Council are directed by the Council's mission statement: "to build a strong, creative, and connected Illinois through the arts." The Council received funds through the State of Illinois General Revenue Fund appropriations and federal grants from the National Endowment for the Arts.

SYNOPSIS

- (23-01) The Council's internal controls over its voucher processing function were not operating effectively during the examination period.
- (23-02) The Council did not perform monthly reconciliations.
- (23-03) The Council did not draft or adopt formal rules, including rules related to grant procedures.

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 ARTS COUNCIL FOUNDATION

**State Compliance Examination
For the Two Years Ended June 30, 2023**

Release Date: May 16, 2024

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, 2023, 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.

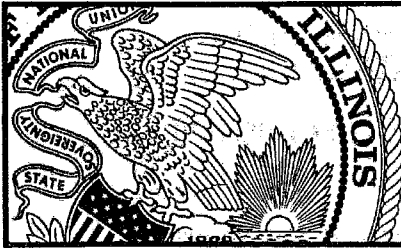
This State compliance examination was conducted by Adelfia LLC.

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

FRANK J. MAUTINO
Auditor General

FJM:JGR



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, 2023

Release Date: August 8, 2024

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	No Repeat Findings			
Category 2:	4	0	4				
Category 3:	0	0	0				
TOTAL	4	0	4				
FINDINGS LAST AUDIT: N/A							

INTRODUCTION

The Illinois Courts Commission became a separate State agency during Fiscal Year 2022. Therefore, this is the first examination and compliance report for the Commission.

SYNOPSIS

- (24-4) The Commission did not maintain adequate controls over receipt and expenditure records.

<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 GRAIN INSURANCE CORPORATION

Financial Audit

Release Date: May 23, 2024

For the Two Years Ended June 30, 2023

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

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 year ended June 30, 2023 and June 30, 2022. A separate digest covering the Corporation's State Compliance Examination for the two years ended June 30, 2023 is being separately released.

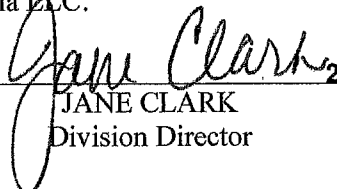
There were no material findings of noncompliance disclosed during our audit.

AUDITOR'S OPINIONS

The auditors stated the financial statements of the Corporation as of and for the years ended June 30, 2023, and June 30, 2022, are fairly stated in all material respects.


No single audit performed.

This financial audit was conducted by Adelfia LLC.



JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.



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

State Compliance Examination
For the Two Years Ended June 30, 2023

Release Date: May 23, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

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, 2023. A separate digest covering the Corporation's Financial Audit as of and for the year ended June 30, 2023 and June 30, 2022 is being separately released.

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

AUDITOR'S OPINIONS

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, 2023, and June 30, 2022, are fairly stated in all material respects.

No single audit performed.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Corporation for the two years ended June 30, 2023, 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.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS INDEPENDENT TAX TRIBUNAL

**Compliance Examination
 For the Two Years Ended June 30, 2023**

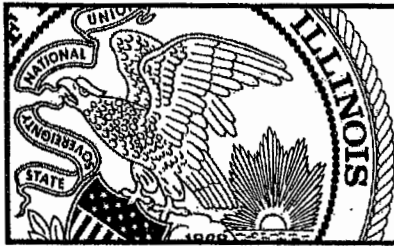
Release Date: June 25, 2024

FINDINGS THIS AUDIT: 8				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:	2	0	2	2021		23-03, 23-06	
Category 2:	1	5	6	2019		23-05	
Category 3:	0	0	0	2015		23-01, 23-04	
TOTAL	3	5	8				
FINDINGS LAST AUDIT: 6							

SYNOPSIS

- (23-01) The Illinois Independent Tax Tribunal (Tribunal) did not handle filing fees received with incorrectly filed petitions in accordance with State laws and regulations.
- (23-03) The Tribunal had not implemented adequate internal controls over its service providers.
- (23-07) The Tribunal's 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

ILLINOIS STATE BOARD OF EDUCATION

State Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: June 13, 2023

FINDINGS THIS AUDIT: 15				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	3	3	6	2021	2		
Category 2:	5	4	9	2020	5, 7	6, 8, 9	
Category 3:	0	0	0	2018		4	
TOTAL	8	7	15				
FINDINGS LAST AUDIT: 26							

This digest covers the Illinois State Board of Education's (Agency) Compliance Examination for the two years ended June 30, 2023. A separate digest covering the Agency's financial audit as of and for the year ended June 30, 2022 was previously released on April 18, 2022. In total, this report contains 15 findings, 3 of which were reported in the Financial Audit.

SYNOPSIS

- (22-05) The Agency did not have adequate internal controls in place to monitor the requirements regarding professional educator license renewal.
- (22-08) The Agency did not implement adequate controls over termination and review of access to its information systems and applications.
- (22-10) The Agency did not comply with the Student Online Personal Protection Act.

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

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: July 9, 2024

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	No Repeat Findings			
Category 2:	4	0	4				
Category 3:	0	0	0				
TOTAL	4	0	4				
FINDINGS LAST AUDIT: 0							

INTRODUCTION

This digest covers the State compliance examination of the Illinois State Board of Investment (ISBI) for the two years ended June 30, 2023. A digest covering ISBI's financial audit as of and for the year ended June 30, 2023, was previously released on January 18, 2024. This report contains four findings. The financial audit report contained no findings.

SYNOPSIS

- (23-2) The Illinois State Board of Investment had not implemented adequate internal controls over documenting the reviews of its service providers.

J

<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 STATE TOLL HIGHWAY AUTHORITY

Financial Audit
For the Year Ended December 31, 2023

Release Date: August 1, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2


INTRODUCTION

This digest covers the Illinois State Toll Highway Authority's (Tollway) Financial Audit as of and for the year ended December 31, 2023.

AUDITOR'S OPINION

The auditors stated the financial statements of the Tollway as of and for the year ended December 31, 2023 is fairly stated in all material respects.

This financial audit was conducted by CliftonLarsonAllen LLP.



JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.



FRANK J. MAUTINO
Auditor General

FJM:TLK



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JOINT COMMITTEE ON ADMINISTRATIVE RULES

Compliance Examination
For the Two Years Ended June 30, 2022

Release Date: April 18, 2024

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2020		22-02, 22-03	
Category 2:	0	3	3	2018		22-01	
Category 3:	0	0	0				
TOTAL	0	3	3				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (22-01) The Committee did not exercise adequate control over voucher processing.

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

JUDGES' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: July 16, 2024

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		23-1	
Category 2:	1	1	2				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers the State compliance examination of the Judges' Retirement System of the State of Illinois (System) for the two years ended June 30, 2023. A digest covering the System's financial audit as of and for the year ended June 30, 2023, was previously released on February 29, 2024. This report contains two findings. The financial audit report contained no findings.

SYNOPSIS

- (23-1) The Judges' Retirement System of the State of Illinois did not have adequate controls in place over user access to its Information Technology (IT) systems.

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

**OFFICE OF COMPTROLLER – GENERAL ASSEMBLY HOUSE OF
REPRESENTATIVES AND SENATE**

**Compliance Examination
For the Year Ended June 30, 2022**

Release Date: July 18, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Compliance Examination of Census Data for other post-employment benefits (OPEB) for the Office of Comptroller – General Assembly House of Representatives and Senate (Office) as of and for the year ended June 30, 2022.

Our Special Assistant Auditors for the General Assembly Retirement System of the State of Illinois (System) were engaged to perform census testing to determine the Office's compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Office's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2022.
- B. The changes in significant elements of census data for employees required to be enrolled in the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS), in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the Office to CMS through the System.

The significant elements of census data of the Plan includes each member's:

- a. social security number;
 - b. first and last name;
 - c. date of birth; and,
 - d. gender.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the allocation year ended June 30, 2023, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

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



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

**OFFICE OF COMPTROLLER – GENERAL ASSEMBLY HOUSE OF
REPRESENTATIVES AND SENATE**

Compliance Examination
For the Year Ended June 30, 2023

Release Date: July 18, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the Office of Comptroller – General Assembly House of Representatives and Senate (Office) as of and for the year ended June 30, 2023.

Our Special Assistant Auditors for the General Assembly Retirement System of the State of Illinois (System) were engaged to perform census testing to determine the Office's compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Office's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Office to the System.

The significant elements of census data of the System includes each employee's:

- a. social security number;
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. retirement deduction code.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the year ended June 30, 2023, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

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



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE TREASURER
FISCAL OFFICER RESPONSIBILITIES

Financial Audit
For the Year Ended June 30, 2023

Release Date: June 6, 2024

FINDINGS THIS AUDIT:	0
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FINDINGS LAST AUDIT:	0
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INTRODUCTION


This digest covers our financial audit of the Office of the Treasurer, Fiscal Officer Responsibilities (Treasurer) for the year ended June 30, 2023.

There were no findings disclosed during our audit.

AUDITOR'S OPINION

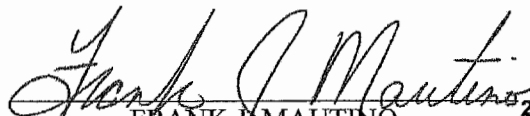
The auditors stated the financial statements of the Treasurer as of and for the year ended June 30, 2023, are fairly stated in all material respects. The auditors noted the financial statements have been prepared by the Treasurer on the basis of the financial reporting provisions determined by the Office of the State Comptroller, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois. The auditor's opinion was not modified with respect to this matter.

This financial audit was conducted by Crowe LLP.



JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.



FRANK J. MAUTINO
Auditor General

FJM:sjs



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 Two Years Ended June 30, 2023**

Release Date: August 8, 2024

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	2022		2	
Category 2:	0	1	1	2020	1		
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (23-01) The Office of the Treasurer had inadequate controls over the Office’s Illinois Funds Program financial statement preparation and review process.
- (23-02) The Office of the Treasurer did not maintain adequate controls to ensure all service providers’ internal controls were reviewed.

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

State Compliance Examination
 For the Year Ended June 30, 2023

Release Date: July 18, 2024

FINDINGS THIS AUDIT: 17				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2022		9, 10	
Category 2:	5	10	15	2021		12	
Category 3:	0	0	0	2020	7	1, 6, 8, 11	
TOTAL	5	12	17	2018	5		
				2015		15	
				2012		4	
				2005		3	
FINDINGS LAST AUDIT: 21							

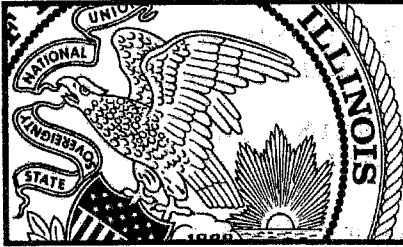
INTRODUCTION

This digest covers Southern Illinois University's (University) Compliance Examination for the year ended June 30, 2023. Separate digests covering the University's Financial Audit and Single Audit were previously released on March 5, 2024 and March 28, 2024. In total, this report contains 17 findings, 2 of which were reported in the Financial Audit and Single Audit collectively.

SYNOPSIS

- (23-5) The University lacked adequate controls over the review of internal control of its service providers.
- (23-7) Southern Illinois University Edwardsville (SIUE) had not completed all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).
- (23-11) The University did not maintain a minimum of one approved course per major under the Illinois Articulation Initiative (Initiative or IAI) for some majors offered by the University.
- (23-16) The University did not complete its annual census data reconciliation and certifications.

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

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: July 16, 2024

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2020		23-2	
Category 2:	2	1	3				
Category 3:	0	0	0				
TOTAL	2	1	3				
FINDINGS LAST AUDIT: 6							

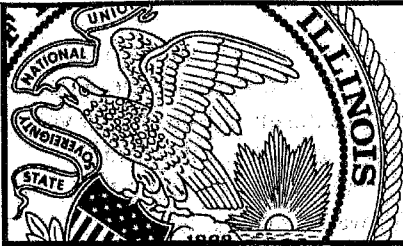
INTRODUCTION

This digest covers the State compliance examination of the State Employees' Retirement System of Illinois (System) for the two years ended June 30, 2023. A digest covering the System's financial audit as of and for the year ended June 30, 2023, was previously released on February 29, 2024. This report contains three findings. The financial audit report contained no findings.

SYNOPSIS

- (23-2) The State Employees' Retirement System of Illinois did not have adequate controls in place over user access to its Information Technology (IT) systems.

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

Compliance Examination of Census Data
For the Year Ended June 30, 2022

Release Date: July 9, 2024

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, 2022:

- State of Illinois, Department of Central Management Services
- State of Illinois, Department of Transportation
- State of Illinois, Department of Innovation and Technology
- Illinois State Toll Highway Authority
- State of Illinois, Illinois State Police, District 15 and the Illinois State Toll Highway Authority

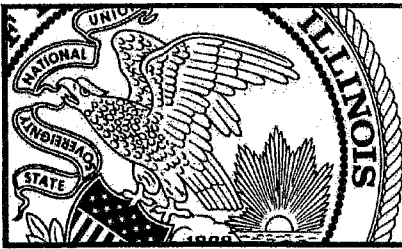
Our Special Assistant Auditors were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows:

- 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, 2022.
- 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), in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2022, 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.

For CMS, , IDOT, and DoIT:



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, 2023**

Release Date: July 9, 2024

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2023:

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

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:

- 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, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Employers to the System.

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

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS SUPREME COURT

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: July 18, 2024

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2019		1	
Category 2:	2	1	3				
Category 3:	0	0	0				
TOTAL	2	1	3				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

Our compliance examination of the Supreme Court included Appellate Court Districts 1-5.

SYNOPSIS

- (23-1) The Court did not maintain adequate 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

**SUPREME COURT OF ILLINOIS (INCLUDING APPELLATE COURT
DISTRICTS 1-5 AND THE ILLINOIS COURTS COMMISSION)**

Compliance Examination
For the Year Ended June 30, 2022

Release Date: July 18, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Compliance Examination of Census Data for other post-employment benefits (OPEB) for the Supreme Court of Illinois (Court) as of and for the year ended June 30, 2022.

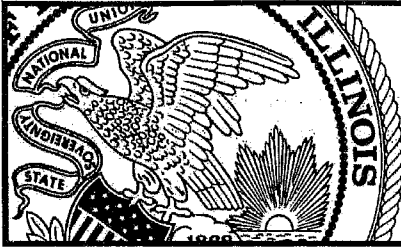
Our Special Assistant Auditors for the Judges' Retirement System of the State of Illinois (System) were engaged to perform census testing to determine the Court's compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Court's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2022.
- B. The changes in significant elements of census data for employees required to be enrolled in the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS), in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2022, were completely and accurately reported by the Court to CMS through the System.

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

- a. social security number;
 - b. first and last name;
 - c. date of birth; and,
 - d. gender.
- C. General Revenue Fund payroll paid by the Court and recorded within the Statewide Accounting Management System under detail object code 1117, during the allocation year ended June 30, 2023, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

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



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

**SUPREME COURT OF ILLINOIS (INCLUDING APPELLATE COURT
DISTRICTS 1-5 AND THE ILLINOIS COURTS COMMISSION)**

Compliance Examination
For the Year Ended June 30, 2023

Release Date: July 18, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the Supreme Court of Illinois (Court) as of and for the year ended June 30, 2023.

Our Special Assistant Auditors for the Judges' Retirement System of the State of Illinois (System) were engaged to perform census testing to determine the Court's compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Court's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Court to the System.

The significant elements of census data of the System includes each employee's:

- a. social security number;
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. retirement deduction code.
- C. General Revenue Fund payroll paid by the Court and recorded within the Statewide Accounting Management System under detail object code 1117, during the year ended June 30, 2023, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE UNIVERSITIES RETIREMENT SYSTEM

**Compliance Examination
 For the Two Years Ended June 30, 2023**

Release Date: May 23, 2024

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2021	23-1		
Category 2:				
Category 3:				
TOTAL				
FINDINGS LAST AUDIT: 2				

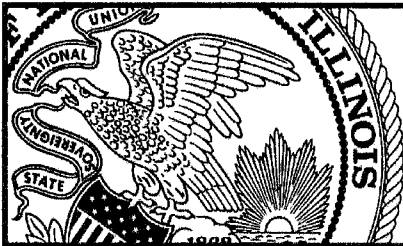
INTRODUCTION

This digest covers our compliance examination of the State Universities Retirement System (System) for the two years ended June 30, 2023. A separate digest covering the Systems' Financial Audit as of and for the year ended June 30, 2023, was previously released on February 29, 2024. In total, this report contains 4 findings, 1 of which was reported in the Financial Audit.

SYNOPSIS

- (23-4) The System had weaknesses over the controls within the information technology (IT) environment.

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

UNIVERSITY OF ILLINOIS

State Compliance Examination
 For the Year Ended June 30, 2022

Release Date: April 20, 2023

FINDINGS THIS AUDIT: 19				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	3	4	2021	22-2	22-5, 22-14, 22-16	
Category 2:	7	8	15	2020	22-1	22-6, 22-13, 22-17	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2009	22-3		
TOTAL	8	11	19	2008		22-11	
FINDINGS LAST AUDIT: 23				2005		22-12	

INTRODUCTION

This digest covers our State Compliance Examination of the University of Illinois for the year ended June 30, 2022. A separate Financial Audit as of and for the year ended June 30, 2022 was previously released on February 16, 2023. A separate Single Audit for the year ended June 30, 2022 was previously released on March 23, 2023. In total, this report contains 19 findings, 10 of which were reported in the Financial Audit and Single Audit collectively.

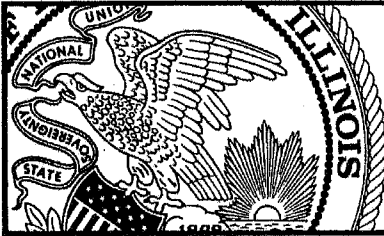
SYNOPSIS

- (22-14) The University did not report certain automobile accidents involving University vehicles to the Department of Central Management Services in a timely manner.
- (22-16) The University did not ensure employees completed their initial ethics and sexual harassment training in accordance with the requirements of the State Officials and Employees Ethics Act.

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

UNIVERSITY OF ILLINOIS

Single Audit
 For the Year Ended June 30, 2022

Release Date: March 23, 2023

FINDINGS THIS AUDIT: 10	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	3	4	2021	22-2	22-5	
Category 2:	4	2	6	2020	22-1	22-6	
Category 3:	0	0	0	2009	22-3		
TOTAL	5	5	10				
FINDINGS LAST AUDIT: 13							

INTRODUCTION

This digest covers the University of Illinois (University) Single Audit for the year ended June 30, 2022. A separate digest covering the University's Financial Audit as of and for the year ended June 30, 2022, was previously released on February 16, 2023. In addition, a separate digest covering the University's State compliance examination for the year ended June 30, 2023 will be issued separately. In total, this report contains 10 findings, 4 of which were previously reported in the Financial Audit.

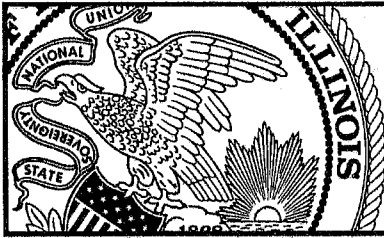
SYNOPSIS

- (22-6) The University did not properly report the student enrollment changes for certain students who received federal student aid to the National Student Loan Data System.
- (22-9) The University did not timely report subaward data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) under the HIV-Related Training and Technical Assistance program.

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 #4
BOONE AND WINNEBAGO COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2019

Release Date: July 17, 2024

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	2016			19-4
Category 1:	0	0	0				
Category 2:	3	0	3				
Category 3:	0	1	1				
TOTAL	3	1	4				
FINDINGS LAST AUDIT: 7							

SYNOPSIS

- (19-1) The Regional Office of Education #4 lacked adequate controls over the review of internal controls over external service providers.
- (19-2) The Regional Office of Education #4 had inadequate internal control over receipts.
- (19-3) The Regional Office of Education #4 had inadequate controls over the bank reconciliation process.
- (19-4) The Regional Office of Education #4 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 #13
CLINTON, JEFFERSON, MARION AND WASHINGTON COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2023

Release Date: June 26, 2024

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since 2016	Category 1	Category 2	Category 3
Category 1:	<u>New</u> 0	<u>Repeat</u> 0	<u>Total</u> 0				
Category 2:	0	0	0				
Category 3:	0	1	1				23-1
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (23-1) The Regional Office of Education #13 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 #17
DEWITT, LIVINGSTON, LOGAN AND MCLEAN COUNTIES

**FINANCIAL AUDIT (In accordance with the
Uniform Guidance)
For the Year Ended: June 30, 2023**

Release Date: June 5, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2023.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #17's financial statements as of June 30, 2023 are fairly presented in all material respects.

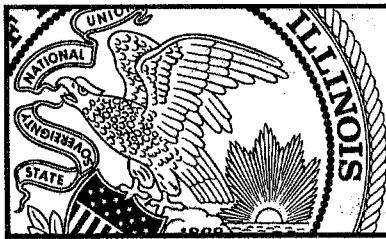
This financial audit was conducted by the firm of Adelfia LLC.

JOE BUTCHER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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 #21
FRANKLIN, JOHNSON, MASSAC AND WILLIAMSON COUNTIES

**FINANCIAL AUDIT (In Accordance with the
 Uniform Guidance)**
For the Year Ended: June 30, 2023

Release Date: July 17, 2024

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

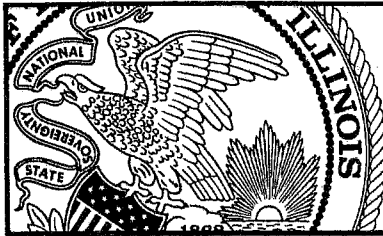
SYNOPSIS

- (23-1) The Regional Office of Education #21 did not have adequate internal controls over the preparation of the Schedule of Expenditures of Federal Awards.
- (23-2) The Regional Office of Education #21 did not have sufficient internal controls 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.



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, 2023

Release Date: June 5, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2023.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #28's financial statements as of June 30, 2023 are fairly presented in all material respects.

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

JOE BUTCHER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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 #30
ALEXANDER, JACKSON, PERRY, PULASKI AND UNION COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2022

Release Date: June 26, 2024

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:	1	1	2	2020	22-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (22-1) The Regional Office of Education #30's salaries and benefits were not supported by proper time and effort documentation.
- (22-2) The Regional Office of Education #30 failed to fully insure and collateralize cash balances.

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 #34
LAKE COUNTY

FINANCIAL AUDIT
For the Year Ended: June 30, 2020

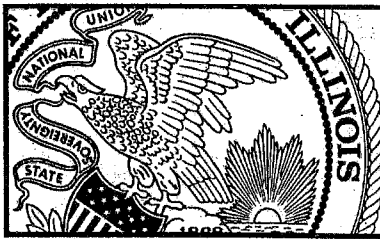
Release Date: June 5, 2024

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since 2019
Category 1:	0	0	0	
Category 2:	0	0	0	
Category 3:	0	1	1	
TOTAL	0	1	1	
FINDINGS LAST AUDIT: 1				

SYNOPSIS

- (20-1) The Regional Office of Education #34 did not provide completed financial statements in an auditable format 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 #45
MONROE AND RANDOLPH COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2023

Release Date: July 31, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2023.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #45's financial statements as of June 30, 2023 are fairly presented in all material respects.

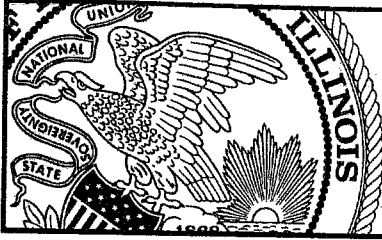
This financial audit was conducted by the firm of Kemper CPA Group LLP.

JOE BUTCHER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

FRANK J. MAUTINO
Auditor General

FJM:JRB



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #50
ST. CLAIR COUNTY

FINANCIAL AUDIT
For the Year Ended: June 30, 2023

Release Date: June 26, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1


INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2023.

AUDITORS' OPINION


Our auditors state the Regional Office of Education #50's financial statements as of June 30, 2023 are fairly presented in all material respects.

This financial audit was conducted by the firm of GW & Associates PC.



JOE BUTCHER
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.



FRANK J. MAUTINO
Auditor General

FJM:JRB

Legislative Audit Commission

Financial Statement for May, 2024

FROM APPROPRIATION FOR FY 2024

Voucher

Number	Date	Purpose	Paid To	Account	Amount
97	5/7/2024	Salaries 05/01/2024 - 05/15/2024 Retirement, Employer Social Security	Staff	Personal Services Retirement, Employer Social Security	\$ 12,595.84 \$ 504.38 \$ 904.56
98	5/1/2024	Data Center Charges November 2023 - PD	Technology Management Revolving Fund	Contractual Services	\$ 30.46
99	5/1/2024	Data Center Charges December 2023 - PD	Technology Management Revolving Fund	Contractual Services	\$ 31.98
100	5/1/2024	Data Center Charges January 2024 - PD	Technology Management Revolving Fund	Contractual Services	\$ 30.30
101	5/1/2024	Data Center Charges February 2024 - PD	Technology Management Revolving Fund	Contractual Services	\$ 25.79
102	5/1/2024	Teleconference Services Zoom - March 2024	AT&T	Telecommunications	\$ 17.00
103	5/1/2024	Business Services Phone Bill - March 2024	AT&T	Telecommunications	\$ 58.53
104	5/1/2024	Office Supplies Deanna-wireless mouse	Office Essentials Inc.	Commodities	\$ 25.49
105	5/1/2024	Office Supplies Dawn-bulletin board	Office Essentials Inc.	Commodities	\$ 17.89
106	5/1/2024	Blueroomstream Subscription and Recordings for LAC meeting April 2024	Advanced Digital Media Inc	Contractual Services	\$ 250.00
107	5/1/2024	Water Delivery	Waddell Inc Puritan Springs Water	Contractual Services	\$ 23.08
108	5/22/2024	Salaries 05/16/2024 - 05/31/2024	Staff	Personal Services Retirement, Employer Social Security	\$ 12,595.84 \$ 504.38 \$ 904.56
109	5/14/2024	Cable Installation Labor In new office space	MBB of Springfield, Inc.	Contractual Services	\$ 745.00
110	5/14/2024	Office Supplies Dawn-Post its	Office Essentials, Inc	Commodities	\$ 22.34
111	5/14/2024	Transcription Services LAC meet March 2024, 112 min@\$2 min	Vanan Online Services, Inc	Contractual Services	\$ 235.20
65	1/30/2024	Communication Charges November 2023	Technology Management	Telecommunications	14.00
66	1/30/2024	Business Services-Phone Bill November 2023	AT&T	Telecommunications	58.94
67	1/30/2024	Quarterly Billable Color Copies	Watts Copy System Inc	Contractual Services	170.61
68	1/30/2024	Water Delivery	Waddell Inc Puritan Spring Waters Inc	Contractual Services	11.67
69	1/30/2024	Blue Room Streaming Subscription and LAC Meeting Recordings	Advanced Digital Media Inc	Contractual Services	250.00
TOTAL EXPENDED DURING MAY -----					\$ 30,027.84

Status of FY 2024 Appropriation at June 1, 2024

Expenditure Object	FY24		Expenditures		Balance
	Appropriation		May	YTD Total	
Personal Services	\$ 349,700.00		\$ 25,191.68	\$ 262,417.21	\$ 87,282.79
Retirement, Employer	\$ 14,000.00		\$ 1,008.76	\$ 10,429.01	\$ 3,570.99
Social Security	\$ 26,800.00		\$ 1,809.12	\$ 18,841.30	\$ 7,958.70
Contractual Services	\$ 49,600.00		\$ 1,804.09	\$ 22,036.14	\$ 27,563.86
Travel	\$ 9,300.00		\$ -	\$ 1,559.67	\$ 7,740.33
Commodities	\$ 2,000.00		\$ 65.72	\$ 856.84	\$ 1,143.16
Printing	\$ 2,000.00		\$ -	\$ -	\$ 2,000.00
Equipment	\$ 20,000.00		\$ -	\$ 1,795.09	\$ 18,204.91
Electronic Data Proc.	\$ -		\$ -	\$ -	\$ -
Telecommunications	\$ 1,600.00		\$ 148.47	\$ 739.21	\$ 860.79
*Interest Prompt Paymt (Included in Lines A	\$ -		\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00		\$ 30,027.84	\$ 318,674.47	\$ 156,325.53

Legislative Audit Commission

Financial Statement for June, 2024

FROM APPROPRIATION FOR FY 2024

Voucher Number	Date	Purpose	Paid To	Account	Amount
112	6/7/2024	Salaries 06/01/24-06/15/24	Staff	Personal Services Retirement, Employer Social Security	\$ 12,595.84 504.38 904.56
113	6/20/2024	Salaries 06/16/24-06/30/24	Staff	Personal Services Retirement, Employer Social Security	12,595.84 504.38 904.56
114	6/26/2024	Deleted Voucher #114			
115	6/26/2024	Business Services Phone Bill - May 2024	AT&T	Telecommunications	58.93
116	6/26/2024	Teleconference Services Zoom Meeting - May 2024	AT&T	Telecommunications	17.00
117	6/26/2024	Teleconference Services Zoom Meeting - April 2024	AT&T	Telecommunications	17.00
118	6/26/2024	Water Delivery	Waddell Inc Puritan Springs Water	Contractual Services	26.46
119	6/26/2024	Deleted Voucher #119			
TOTAL EXPENDED DURING JUNE -----					<u><u>\$ 28,128.95</u></u>

Status of FY 2024 Appropriation at July 1, 2024

Expenditure Object	FY24 Appropriation	Expenditures		Balance
		June	YTD Total	
Personal Services	\$ 349,700.00	\$ 25,191.68	\$ 287,608.89	\$ 62,091.11
Retirement, Employer	\$ 14,000.00	\$ 1,008.76	\$ 11,437.77	\$ 2,562.23
Social Security	\$ 26,800.00	\$ 1,809.12	\$ 20,650.42	\$ 6,149.58
Contractual Services	\$ 49,600.00	\$ 26.46	\$ 22,062.60	\$ 27,537.40
Travel	\$ 9,300.00	\$ -	\$ 1,559.67	\$ 7,740.33
Commodities	\$ 2,000.00	\$ -	\$ 856.84	\$ 1,143.16
Printing	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
Equipment	\$ 20,000.00	\$ -	\$ 1,795.09	\$ 18,204.91
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,600.00	\$ 92.93	\$ 832.14	\$ 767.86
Interest Prompt Paymt	\$ -	\$ -	\$ -	\$ -
TOTAL	<u><u>\$ 475,000.00</u></u>	<u><u>\$ 28,128.95</u></u>	<u><u>\$ 346,803.42</u></u>	<u><u>\$ 128,196.58</u></u>

Legislative Audit Commission

Financial Statement for July Lapse, 2024

FROM APPROPRIATION FOR FY 2024

Voucher Number	Date	Purpose	Paid To	Account	Amount
120	7/24/2024	Teleconference Services Zoom Meeting- June 2024	AT&T	Telecommunications	\$ 17.00
121	7/24/2024	Business Services Phone Bill - June 2024	AT&T	Telecommunications	\$ 57.17
122	7/24/2024	Quarterly Billable Copies 5264@.008/4098@.053	Watts Copy Systems Inc	Contractual Services	\$ 259.20
123	7/31/2024	Payroll - Bonus	Staff	Personal Services Social Security	\$ 6,000.00 \$ 459.00
TOTAL EXPENDED DURING JULY LAPSE -----					\$ 6,792.37

Status of FY 2024 Appropriation at August 1, 2024

Expenditure Object	FY24 Appropriation	Expenditures		Balance
		July Lapse	YTD Total	
Personal Services	\$ 349,700.00	\$ 6,000.00	\$ 293,608.89	\$ 56,091.11
Retirement, Employer	\$ 14,000.00		\$ 11,437.77	\$ 2,562.23
Social Security	\$ 26,800.00	\$ 459.00	\$ 21,109.42	\$ 5,690.58
Contractual Services	\$ 49,600.00	\$ 259.20	\$ 22,321.80	\$ 27,278.20
Travel	\$ 9,300.00		\$ 1,559.67	\$ 7,740.33
Commodities	\$ 2,000.00		\$ 856.84	\$ 1,143.16
Printing	\$ 2,000.00			\$ 2,000.00
Equipment	\$ 20,000.00		\$ 1,795.09	\$ 18,204.91
Electronic Data Proc.	\$ -			
Telecommunications	\$ 1,600.00	\$ 74.17	\$ 908.31	\$ 693.69
Interest Prompt Paymt	\$ -			
TOTAL	\$ 475,000.00	\$ 6,792.37	\$ 353,595.79	\$ 121,404.21

Legislative Audit Commission

Financial Statement for August Lapse, 2024

FROM APPROPRIATION FOR FY 2024

Voucher Number	Date	Purpose	Paid To	Account	Amount
124	8/22/2024	Office Furniture	Wiley Office Equipment	Equipment	\$ 8,571.60

TOTAL EXPENDED DURING AUGUST LAPSE ----- \$ 8,571.60

Status of FY 2024 Appropriation at August 31, 2024

Expenditure Object	FY24	Expenditures		Lapse Balance
	Appropriation	August Lapse	YTD Total	
Personal Services	\$ 349,700.00	\$ -	\$ 293,608.89	\$ 56,091.11
Retirement, Employer	\$ 14,000.00	\$ -	\$ 11,437.77	\$ 2,562.23
Social Security	\$ 26,800.00	\$ -	\$ 21,109.42	\$ 5,690.58
Contractual Services	\$ 49,600.00	\$ -	\$ 22,321.80	\$ 27,278.20
Travel	\$ 9,300.00	\$ -	\$ 1,559.67	\$ 7,740.33
Commodities	\$ 2,000.00	\$ -	\$ 856.84	\$ 1,143.16
Printing	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
Equipment	\$ 20,000.00	\$ 8,571.60	\$ 10,366.69	\$ 9,633.31
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,600.00	\$ -	\$ 906.31	\$ 693.69
Interest Prompt Paymt	\$ -	\$ -	\$ -	\$ -
TOTAL	<u>\$ 475,000.00</u>	<u>\$ 8,571.60</u>	<u>\$ 362,167.39</u>	<u>\$ 112,832.61</u>

Legislative Audit Commission

Financial Statement for July 2024

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
1	7/9/2024	Salary 07/01/2024-07/15/2024	Staff	Personal Services Retirement, Employer Social Security	\$ 13,512.51 541.05 972.34
2	7/23/2024	Salary 07/16/2024-07/31/2024	Staff	Personal Services Retirement, Employer Social Security	13,512.51 541.28 972.77
3	7/24/2024	BlueRoom Stream Subscription	Advanced Digital Media	Contractual Services	250.00

TOTAL EXPENDED DURING JULY -----

\$ 30,302.46

Status of FY 2025 Appropriation at August 1, 2024

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		July	YTD Total	
Personal Services	\$ 383,100.00	\$ 27,025.02	\$ 27,025.02	\$ 356,074.98
Retirement, Employer	15,300.00	\$ 1,082.33	\$ 1,082.33	\$ 14,217.67
Social Security	29,300.00	\$ 1,945.11	\$ 1,945.11	\$ 27,354.89
Contractual Services	28,700.00	\$ 250.00	\$ 250.00	\$ 28,450.00
Travel	8,500.00	\$ -	\$ -	\$ 8,500.00
Commodities	1,300.00	\$ -	\$ -	\$ 1,300.00
Printing	1,400.00	\$ -	\$ -	\$ 1,400.00
Equipment	6,000.00	\$ -	\$ -	\$ 6,000.00
Electronic Data Proc.		\$ -	\$ -	\$ -
Telecommunications	1,400.00	\$ -	\$ -	\$ 1,400.00
*Interest Prompt Paymt (Included in Lines Above)	-		\$ -	\$ -
TOTAL	<u><u>\$ 475,000.00</u></u>	<u><u>\$ 30,302.46</u></u>	<u><u>\$30,302.46</u></u>	<u><u>\$ 444,697.54</u></u>

Legislative Audit Commission

Financial Statement for August 2024

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
4	8/7/2024	Salary 08/01/2024 - 08/15/2024	Staff	Personal Services	13,512.51
				Retirement, Employer	541.28
				Social Security	972.77
5	8/29/2024	Salary 08/16/2024 - 08/31/2024	Staff	Personal Services	32,499.94
				Retirement, Employer	331.55
				Social Security	2,445.34

TOTAL EXPENDED DURING AUGUST ----- \$ 50,303.39

Status of FY 2025 Appropriation at September 1, 2024

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		August	YTD Total	
Personal Services	\$ 383,100.00	\$ 46,012.45	\$ 73,037.47	\$ 310,062.53
Retirement, Employer	\$ 15,300.00	\$ 872.83	\$ 1,955.16	\$ 13,344.84
Social Security	\$ 29,300.00	\$ 3,418.11	\$ 5,363.22	\$ 23,936.78
Contractual Services	\$ 28,700.00	\$ -	\$ 250.00	\$ 28,450.00
Travel	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00
Commodities	\$ 1,300.00	\$ -	\$ -	\$ 1,300.00
Printing	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
Equipment	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
*Interest Prompt Paymt (Included in Lines	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 50,303.39	\$ 80,605.85	\$ 394,394.15

Legislative Audit Commission

Financial Statement for September 2024

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
6	9/6/2024	Salary 09/01/2024 - 09/15/2024	Staff	Personal Services	8,275.01
				Retirement, Employer	331.55
				Social Security	592.13
7	9/20/2024	Salary 09/16/2024 - 09/30/2024	Staff	Personal Services	8,275.01
				Retirement, Employer	331.55
				Social Security	592.13

TOTAL EXPENDED DURING SEPTEMBER ----- \$ 18,397.38

Status of FY 2025 Appropriation at October 1, 2024

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		September	YTD Total	
Personal Services	\$ 383,100.00	\$ 16,550.02	\$ 89,587.49	\$ 293,512.51
Retirement, Employer	\$ 15,300.00	\$ 663.10	\$ 2,618.26	\$ 12,681.74
Social Security	\$ 29,300.00	\$ 1,184.26	\$ 6,547.48	\$ 22,752.52
Contractual Services	\$ 28,700.00	\$ -	\$ 250.00	\$ 28,450.00
Travel	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00
Commodities	\$ 1,300.00	\$ -	\$ -	\$ 1,300.00
Printing	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
Equipment	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
Interest Prompt Paymt	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 18,397.38	\$ 99,003.23	\$ 375,996.77

Legislative Audit Commission

Financial Statement for October 2024

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
8	10/4/2024	Salaries 10/01/2024-10/15/2024	Staff	Personal Services	10,941.68
				Retirement, Employer	438.22
				Social Security	796.13
9	10/24/2024	Salaries 10/16/2024 -10/31/2024	Staff	Personal Services	10,941.68
				Retirement, Employer	438.59
				Social Security	780.85

TOTAL EXPENDED DURING OCTOBER ----- \$ 24,337.15

Status of FY 2025 Appropriation at November 1, 2024

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		October	YTD Total	
Personal Services	\$ 383,100.00	\$ 21,883.36	\$ 111,470.85	\$ 271,629.15
Retirement, Employer	\$ 15,300.00	\$ 876.81	\$ 3,495.07	\$ 11,804.93
Social Security	\$ 29,300.00	\$ 1,576.98	\$ 8,124.46	\$ 21,175.54
Contractual Services	\$ 28,700.00	\$ -	\$ 250.00	\$ 28,450.00
Travel	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00
Commodities	\$ 1,300.00	\$ -	\$ -	\$ 1,300.00
Printing	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
Equipment	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
*Interest Prompt Paymt (Included in Lines Above)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 24,337.15	\$ 123,340.38	\$ 351,659.62

Legislative Audit Commission

Financial Statement for November 2024

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
10	11/6/2024	Salaries 11/01/2024 - 11/15/2024	Staff	Personal Services	10,941.68
				Retirement, Employer	438.40
				Social Security	788.49
11	11/19/2024	Salaries 11/16/2024 - 11/30/2024	Staff	Personal Services	10,941.68
				Retirement, Employer	438.40
				Social Security	788.49

TOTAL EXPENDED DURING NOVEMBER ----- \$ 24,337.14

Status of FY 2025 Appropriation at December 1, 2024

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		November	YTD Total	
Personal Services	\$ 383,100.00	21,883.36	\$ 133,354.21	\$ 249,745.79
Retirement, Employer	\$ 15,300.00	876.80	\$ 4,371.87	\$ 10,928.13
Social Security	\$ 29,300.00	1,576.98	\$ 9,701.44	\$ 19,598.56
Contractual Services	\$ 28,700.00	-	\$ 250.00	\$ 28,450.00
Travel	\$ 8,500.00	-	-	\$ 8,500.00
Commodities	\$ 1,300.00	-	-	\$ 1,300.00
Printing	\$ 1,400.00	-	-	\$ 1,400.00
Equipment	\$ 6,000.00	-	-	\$ 6,000.00
Electronic Data Proc.	\$ -	-	-	\$ -
Telecommunications	\$ 1,400.00	-	-	\$ 1,400.00
*Interest Prompt Paymt (Included in Lines Abc	\$ -	-	-	\$ -
TOTAL	\$ 475,000.00	\$ 24,337.14	\$ 147,677.52	\$ 327,322.48

Legislative Audit Commission

Financial Statement for December 2024

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
12	12/6/2024	Salaries 12/01/2024 - 12/15/2024	Staff	Personal Services	10,941.68
				Retirement, Employer	438.40
				Social Security	788.49
13	12/19/2024	Salaries 12/16/2024 - 12/31/2024	Staff	Personal Services	10,941.68
				Retirement, Employer	438.40
				Social Security	788.49

TOTAL EXPENDED DURING DECEMBER ----- \$ 24,337.14

Status of FY 2025 Appropriation at January 1, 2025

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		December	YTD Total	
Personal Services	\$ 383,100.00	\$ 21,883.36	\$ 155,237.57	\$ 227,862.43
Retirement, Employer	\$ 15,300.00	876.80	\$ 5,248.67	\$ 10,051.33
Social Security	\$ 29,300.00	1,576.98	\$ 11,278.42	\$ 18,021.58
Contractual Services	\$ 28,700.00	-	\$ 250.00	\$ 28,450.00
Travel	\$ 8,500.00	-	\$ -	\$ 8,500.00
Commodities	\$ 1,300.00	-	\$ -	\$ 1,300.00
Printing	\$ 1,400.00	-	\$ -	\$ 1,400.00
Equipment	\$ 6,000.00	-	\$ -	\$ 6,000.00
Electronic Data Proc.	\$ -	-	\$ -	\$ -
Telecommunications	\$ 1,400.00	-	\$ -	\$ 1,400.00
*Interest Prompt Paymt (Included in Lines Above)	\$ -	-	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 24,337.14	\$ 172,014.66	\$ 302,985.34

Legislative Audit Commission

Financial Statement for January 2025

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
14	1/9/2025	Salaries 01/01/2025 - 01/15/2025	Staff	Personal Services	10,941.68
				Retirement, Employer	438.40
				Social Security	788.49
15	1/23/2025	Salaries 01/16/2025 - 01/31/2025	Staff	Personal Services	10,941.68
				Retirement, Employer	438.40
				Social Security	788.49

TOTAL EXPENDED DURING JANUARY ----- \$ 24,337.14

Status of FY 2025 Appropriation at February 1, 2025

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		January	YTD Total	
Personal Services	\$ 383,100.00	\$ 21,883.36	\$ 177,120.93	\$ 205,979.07
Retirement, Employer	\$ 15,300.00	\$ 876.80	\$ 6,125.47	\$ 9,174.53
Social Security	\$ 29,300.00	\$ 1,576.98	\$ 12,855.40	\$ 16,444.60
Contractual Services	\$ 28,700.00	\$ -	\$ 250.00	\$ 28,450.00
Travel	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00
Commodities	\$ 1,300.00	\$ -	\$ -	\$ 1,300.00
Printing	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
Equipment	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
*Interest Prompt Paymt (Included in Lines A)	\$ -	\$ -	\$ -	\$ -
TOTAL	<u><u>\$ 475,000.00</u></u>	<u><u>\$ 24,337.14</u></u>	<u><u>\$ 196,351.80</u></u>	<u><u>\$ 278,648.20</u></u>

Legislative Audit Commission

Financial Statement for February 2025

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
16	2/6/2025	Salaries 02/01/2025 - 02/15/2025	Staff	Personal Services	20,343.45
				Retirement, Employer	326.30
				Social Security	1,523.38
17	2/20/2025	Salaries 02/16/2025 - 02/28/2025	Staff	Personal Services	8,150.01
				Retirement, Employer	326.30
				Social Security	590.59

TOTAL EXPENDED DURING FEBRUARY -----

\$ 31,260.03

Status of FY 2025 Appropriation at March 1, 2025

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		February	YTD Total	
Personal Services	\$ 383,100.00	\$ 28,493.46	\$ 205,614.39	\$ 177,485.61
Retirement, Employer	\$ 15,300.00	\$ 652.60	\$ 6,778.07	\$ 8,521.93
Social Security	\$ 29,300.00	\$ 2,113.97	\$ 14,969.37	\$ 14,330.63
Contractual Services	\$ 28,700.00	\$ -	\$ 250.00	\$ 28,450.00
Travel	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00
Commodities	\$ 1,300.00	\$ -	\$ -	\$ 1,300.00
Printing	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
Equipment	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
*Interest Prompt Paymt (Included in Line	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 31,260.03	\$ 227,611.83	\$ 247,388.17

Legislative Audit Commission

Financial Statement for March, 2025

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Vendor Name	Account	Amount
18		Salaries pay period 3/1/25 to 3/15/25 Retirement System Social Security	Employees	Personal Services Retirement, Employer Social Security	15,448.81 618.57 1,138.77
26	3/3/2025	Zoom Meeting Services for July 2024	AT&T Corp	Telecommunications	17.09
27	3/3/2025	Zoom Meeting Services for August 2024	AT&T Corp	Telecommunications	17.09
28	3/3/2025	Zoom Meeting Services for September 2024	AT&T Corp	Telecommunications	17.09
29	3/3/2025	Zoom Meeting Services for October 2024	AT&T Corp	Telecommunications	17.09
30	3/3/2025	Zoom Meeting Services for November 2024	AT&T Corp	Telecommunications	17.09
31	3/3/2025	Zoom Meeting Services for December 2024	AT&T Corp	Telecommunications	17.09
32	3/3/2025	Zoom Meeting Services for January 2025	AT&T Corp	Telecommunications	17.09
33	3/3/2025	Drinking Water Services Sept 24-Feb25	Waddell Inc., (Puritan)	Contractual Services	183.80
19	3/3/2025	Telephone Services for July 2024	AT&T Corp	Telecommunications	58.91
20	3/3/2025	Telephone Services for August 2024	AT&T Corp	Telecommunications	58.91
21	3/3/2025	Telephone Services for September 2024	AT&T Corp	Telecommunications	58.91
22	3/3/2025	Telephone Services for October 2024	AT&T Corp	Telecommunications	59.23
23	3/3/2025	Telephone Services for November 2024	AT&T Corp	Telecommunications	59.23
24	3/3/2025	Telephone Services for January 2025	AT&T Corp	Telecommunications	59.34
25	3/3/2025	Telephone Services for December 2024 and Februar	AT&T Corp	Telecommunications	115.97
34	3/3/2025	Billable Copy Services	Watts Copy Systems	Contractual Services	19.06
35	3/3/2025	Blueroomstream Services August 2024	Advanced Digital Media	Contractual Services	250.00
36	3/3/2025	Blueroomstream Services September 2024	Advanced Digital Media	Contractual Services	250.00
37	3/3/2025	Blueroomstream Services October 2024	Advanced Digital Media	Contractual Services	250.00
38	3/3/2025	Blueroomstream Services November 2024	Advanced Digital Media	Contractual Services	250.00
39	3/3/2025	Blueroomstream Services December 2024	Advanced Digital Media	Contractual Services	250.00
40	3/3/2025	Blueroomstream Services January 2025	Advanced Digital Media	Contractual Services	275.00
41	3/3/2025	Blueroomstream Services February 2025	Advanced Digital Media	Contractual Services	275.00
42	3/3/2025	Blueroomstream Services March 2025	Advanced Digital Media	Contractual Services	275.00
44	3/11/2025	Office Supplies	Office Essentials	Commodities	249.00
44	3/11/2025	Office Furniture-ED Chair	Office Essentials	Equipment	616.17
45	3/11/2025	Zoom Services for March 2025	AT&T	Telecommunications	17.09
43	3/11/2025	Deleted Voucher-PV Mod in GA Accounting	Office Essentials	Contractual Services	
46	3/21/2025	Salaries Pay Period 3/16/25-3/31/25 Social Security Retirement System	Employees	Personal Services Social Security Retirement, Employer	13,150.01 962.92 526.62
47	3/21/2025	Copier Maintenance Contract 7/1/24-6/30/25	Watts Copy Systems, Inc	Contractual Services	521.76
48	3/21/2025	Telecom Service Invoices Catch-up	DoIT	Telecommunications	56.47
49	3/21/2025	Telecom Service Invoices Catch-up	DoIT	Telecommunications	24.33
50	3/24/2025	Office Supplies	Office Essentials	Commodities	148.93
	3/24/2025	HP LaserJet Toner	Office Essentials	Commodities	1,273.80

TOTAL EXPENDED DURING MARCH ----- \$ 37,621.24

Status of FY 2025 Appropriation at April 1, 2025

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		March	YTD Total	
Personal Services	\$ 383,100.00	\$ 28,598.82	\$ 234,213.21	\$ 148,886.79
Retirement, Employer	\$ 15,300.00	\$ 1,145.19	\$ 7,923.26	\$ 7,376.74
Social Security	\$ 29,300.00	\$ 2,101.69	\$ 17,071.06	\$ 12,228.94
Contractual Services	\$ 28,700.00	\$ 2,799.62	\$ 3,049.62	\$ 25,650.38
Travel	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00
Commodities	\$ 1,300.00	\$ 1,671.73	\$ 1,671.73	\$ (371.73)
Printing	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00
Equipment	\$ 6,000.00	\$ 616.17	\$ 616.17	\$ 5,383.83
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 1,400.00	\$ 688.02	\$ 688.02	\$ 711.98
*Interest Prompt Paymt (Included in Line	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 37,621.24	\$ 265,233.07	\$ 209,766.93

State of Illinois

Legislative Audit Commission

Meeting Minutes May 20, 2024

The meeting lasted from 10:00 AM to 11:39 AM

Members Present: Crespo, Rose, Ellman, Turner, Villanueva, Elik, Evans, and Manley

Staff Present: Hunt, Holloway, Hannel, Suter

Participants:

- Illinois Law Enforcement Training Standards Board – Keith Calloway, Executive Director – Steven Pingolt, Chief Fiscal Officer – John Keigher, Chief Legal Counsel
- Illinois Department of Juvenile Justice – Robert Vickery, Acting Director – Andrew Mundmoto, Chief of Staff – Lindsay England, Chief Financial Officer

The following agendas passed unanimously no objection:

Agenda:

- LAC Resolution #167, performance audit of IEMA contracts, sponsor Senator Rose
- Illinois Law Enforcement Training and Standards Board FY21-22 Compliance Examination – Review #4573
- Illinois Department of Juvenile Justice FY21-22 Compliance Examination – Review #4574
- Consent Calendar
- LAC Financial Statements: April 2024
- Minutes from LAC meeting on April 30, 2024
- Emergency Purchases – FY24, Q3