

M E M O R A N D U M

July 2024

TO: All Members of the Commission

FROM: Deanna Hannel, Audit Analyst

RE: Emergency Purchases, Fourth Quarter FY24

The Illinois Procurement Code (30 ILCS 500/) states, "It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts...." The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 5 calendar days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General to set forth the circumstances requiring the emergency purchases. The Code allows for quick purchases. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

Attached is a summary of the 39 Emergency Purchase Affidavits (one of those being a duplicate) that were filed with the Auditor General for the period of April 1, 2024 through June 30, 2024. In addition to these 38 Emergency Purchase Affidavits, there were 66 revisions to prior Emergency Purchase Affidavits noting actual cost, updated cost, or time extension.

**Summary of ALL Emergency Purchase Transactions
April 1, 2024 through June 30, 2024**

	Purchases	Estimated/Updated Cost
State Appropriated Funding	28	\$31,067,398.70
Federal Funding	6	\$2,381,612.00
State Grant Funds	0	-
State Appropriated Funds & State Grant Funds	0	-
All Other Funding	4	\$1,258,248.83
Total	38	\$34,707,259.53

The table below includes 16 purchases that are estimated to exceed \$250,000. The table below breaks down those 16 by entity. Those are summarized on the following pages by the categories in the table above.

Counts of Greater than \$250,000 by Entity	
Department of Central Management Services	1
Department of Human Services	1
Department of Transportation	2
Department of Natural Resources	1
Capital Development Board	3
Illinois State Police	2
Illinois State Board of Education	1
State Toll Highway Authority	2
U of I - Champaign	1
U of I - Hospital and Health and Science	1
Southern Illinois University - Edwardsville	1
Total Count of Greater than \$250,000	16

**State Appropriated Emergency Purchase Transactions
April 1, 2024 through June 30, 2024**

	Purchases	Estimated/Updated Cost
Code Departments		

Department of CMS	2	\$ 585,000.00
Department of Corrections	1	\$ 200,000.00
Department of Human Services	5	\$ 1,195,099.50
Department of Innovation and Technology	1	\$ 60,258.00
Department of Natural Resources	1	\$ 100,000.00
Department of Transportation	5	\$ 19,098,136.20
Department of Veterans Affairs	1	\$ 55,834.00
Other Agencies		
Capital Development Board	6	\$ 2,771,680.00
Environmental Protection Agency	1	\$ 24,083.00
Illinois State Police	2	\$ 5,891,240.00
Universities		
U of I - Chicago	1	\$ 250,000.00
U of I - Hospital and Health Science	1	\$ 270,000.00
SIUE	1	\$ 566,068.00
Total State Appropriated Funds	28	\$31,067,398.70

The table above includes 11 purchases that are estimated to exceed \$250,000. They are summarized as follows:

Department of Central Management Services (CMS)

Estimated Cost - \$560,000 The Department intends to establish an Emergency Joint Purchase Master Contract for Finger printing & Photo ID Services which includes photo identification, live scan and ink finger printing services which is available to State Agencies, local governmental units, and qualified not for profit agencies.

Department of Human Services

Estimated Cost - \$660,734.00 The vendor will provide consultation services to the State related to accuracy of the decennial census count. The vendor will provide assistance with Post-Census Group Quarters Review and the Count Question Resolution program. Correcting the 2020 Census group quarters counts is particularly important to the State as it assesses the needs of its population for such essential services as Medicare, affordable housing, homeland security, among many others.

Department of Transportation

Estimated Cost - \$2,500,00.00 The vendor will design and repair the bridge carrying 26th Street over the Norfolk Southern Railroad in East St. Louis that sustained significant damage as a result of being struck by a truck traveling over the bridge with its hydraulic lift fully extended.

Estimated Cost - \$16,285,000.00 The agency is purchasing 65 dump trucks and attachments. The last new trucks IDOT received were in October of 21 under FY21. FY22 orders, 65 units (of the original 235 units ordered) are pending delivery. No units were able to be ordered from the contract in FY23 or FY23 due to production and supply issues. The master contract expired on 06/02/2023 and there is no contract to purchase new units. Given that approximately 34% of the fleet is replacement eligible at this time and is expected to reach 47% within the next 2 years, it is crucial to replenish the fleet to maintain operational efficiency and safety standards.

Capital Development Board

Estimated Cost - \$1,000,000.00 The vendor can respond immediately to this request for asbestos abatement and any necessary clean-up of Pine Cottage at Alton Mental Health Center as directed by the Architect/Engineer of record for the safety of the patients and staff located at the facility.

Estimated Cost - \$1,124,000.00 The vendor will provide more permanent solution for the replacement of the transformer in the Medium Voltage Transformer Vault that serves the Mechanical Shop as well as the failed transformer that supplied power to the South Cell House.

Estimated Cost - \$287,680.00 The vendor will provide for replacement of the crane which includes selective demolition, steel framing, concrete work and electrical work.

Illinois State Police

Estimated Cost - \$4,721,960.00 The vendor has patrol vehicle's readily available on the lot for purchase. This purchase is for 58 Interceptor Patrol vehicles, 12 Responder Patrol vehicles and 10 Ford F-150 patrol trucks to replace outdated and higher mileage patrol vehicles that are currently in use in the field. The older vehicles are becoming high maintenance and cost as well as requiring the trooper to incur downtime for maintenance.

Estimated Cost - \$1,169,280.00 The vendor has patrol vehicles readily available on the lot for purchase. This purchase is for 28 Ford Edges. 6 of which will go to the cannabis control section in the Division of Justice Services.

U of I – Hospital and Health Science

Estimated Cost - \$270,000.00 The vendor is being utilized for coding and auditing services by our Compliance Department. Due to the Change Healthcare/Optum cyberattack, the Hospital's information systems shut down some of our systems. This included the Computer Assisted Coding Optum coding platform that was not available to the coders to complete coding for 10 days. This system disruption led to the coding backlog.

Southern Illinois University Edwardsville (SIUE)

Estimated Cost - \$566,068.00 The Art & Design East and Student Fitness Center on the Edwardsville camps were severely damaged in a storm on March 15, 2024. Both roofs sustained total loss and require replacement.

Federal Appropriated Funds Emergency Purchase Transactions
April 1, 2024 through June 30, 2024

	Purchases	Estimated/Updated Cost
Code Departments		
Department of Public Health	1	\$96,765.00
Department of Natural Resources	2	\$550,000.00
Other Agencies		
Environmental Protection Agency	1	\$63,884.00
Illinois State Board of Education	1	\$1,100,000.00
Universities		
U of I - Champaign	1	\$570,978.00
Total Federal Funds	5	\$2,381,627.00

The table above includes three purchases that are estimated to exceed \$250,000. They are summarized as follows:

Department of Natural Resources

Estimated Cost - \$500,000.00 The vendor will provide construction services involving heavy equipment and trucks to remove payment and excavate collapsed soils in the area of the pit/sag mine subsidence. Ready mix concrete supplier will deliver Controlled Low Strength Material (flowable fill) to seal the subsidence.

Illinois State Board of Education

Estimated Cost - \$1,100,00.00 The vendor will efficiently receive and provide dry, cooler, and frozen storage of USDA foods shipped to the State throughout the Summer for preparation of delivery in the Fall when school begins. Minimal delivery may occur as required. Intended recipients are USDA program approved public and private nonprofit schools, summer food program participants, correctional facilities, and emergency disaster-relief agencies.

University of Illinois Urbana – Champaign

Estimated Cost - \$570,978.00 Space Entanglement and Annealing Quantum Experiment which requires the launch of hardware into space. The vendor will be responsible for MISSE flight of approximately 12 months of testing.

Other Funded Emergency Purchase Transactions
April 1, 2024 through June 30, 2024

	Purchases	Estimated/Updated Cost
Other Agencies		
State Toll Highway Authority	2	\$1,113,500.00
Higher Education		
U of I - Chicago	1	\$119,310.00
SIU -School of Medicine	1	\$25,438.83
Total	4	\$1,258,248.83

The table above includes two purchases that are estimated to exceed \$250,000. They are summarized as follows:

State Toll Highway Authority

Estimated Cost - \$613,500.00 The vendor will maintain and provide surveillance of maintenance of traffic devices. Complete repair/replacement or relocation of glare screen, temporary concrete barrier, impact attenuators, temporary information signing, guardrail, arrow boards, barricades, drums, lights, and work zone signs.

Estimated Cost - \$500,000.00 The vendor will complete pavement repairs to ensure the pavement continues to be safely maintained and avoid severe impact to the over 100,000 vehicles traveling on I-290 per day. In addition, fencing is required to ensure access to the right of way and work zone is prohibited and erosion control must be maintained to comply with federal clean water requirements, avoid impact to streams and waterways and avoid monetary penalties for nonconformance. In order to complete the erosion control measures, clearing of partially removed trees must also be completed.

M E M O R A N D U M

October 2024

TO: All Members of the Commission

FROM: Deanna Hannel, Audit Analyst

RE: Emergency Purchases, First Quarter FY25

The Illinois Procurement Code (30 ILCS 500/) states, "It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts...." The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 5 calendar days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General to set forth the circumstances requiring the emergency purchases. The Code allows for quick purchases. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

There were 99 Emergency Purchase Affidavits (one of those being a duplicate) that were filed with the Auditor General for the period of July 1, 2024 through September 30, 2024. Of those 99, 44 (minus one duplicate) were new Emergency Purchase Affidavits, and 55 were revisions to prior Emergency Purchase Affidavits noting actual cost, updated cost, or time extension.

**Summary of ALL Emergency Purchase Transactions
July 1, 2024 through September 30, 2024**

	Purchases	Estimated/Updated Cost
State Appropriated Funding	30	\$56,440,986.25
Federal Funding	4	\$2,144,619.92
State Grant Funds	0	-
State Appropriated Funds & State Grant Funds	0	-
All Other Funding	9	\$4,677,203.05
Total	43	\$63,262,809.22

The table below includes 22 purchases that are estimated to exceed \$250,000. The table below breaks down those 22 by entity. Those are summarized on the following pages by the categories in the table above.

Counts of Greater than \$250,000 by Entity	
Department of Central Management Services	1
Department of Corrections	2
Department of Commerce and Economic Opportunity	2
Department of Human Services	1
Department of Innovation and Technology	1
Department of Public Health	1
Department of Transportation	3
Capital Development Board	4
Illinois Student Assistance Commission	1
U of I - Chicago	5
U of I - Hospital and Health and Science	1
Total Count of Greater than \$250,000	22

**State Appropriated Emergency Purchase Transactions
July 1, 2024 through September 30, 2024**

	Purchases	Estimated/Updated Cost
Code Departments		
Department of Central Management Services	5	\$322,262.51
Department of Commerce and Economic Op	1	\$43,800,000.00
Department of Corrections	2	\$1,337,472.06
Department of Human Services	4	\$2,304,735.62
Department of Innovation and Technology	1	\$261,316.00
Department of Transportation	3	\$4,000,000.00
Department of Veterans' Affairs	2	\$260,000.00
Department of Lottery	1	\$247,428.18
Other Agencies		
Capital Development Board	7	\$3,302,092.84
Illinois State Police	1	\$201,429.04
Universities		
Chicago State University	1	\$100,000.00
U of I - Chicago	1	\$154,250.00
U of I - Health	1	\$150,000.00
Total State Appropriated Funds	30	\$56,440,986.25

The table above includes 12 purchases that are estimated to exceed \$250,000. They are summarized as follows:

Department of Central Management Services

Actual Cost - \$284,932.86 CMS intends to purchase two conventional day cab trucks (semis) from CIT Trucks. This one-time purchase will allow CMS to use available funds to buy now, hereby avoiding new truck production turnaround times and will allow for savings via dealer incentives from the vendor.

Department of Commerce and Economic Opportunity

Estimated Cost -\$43,800,000.00 The marketing and advertising programs encompass domestic and international tourism. Scope of work will include creative planning and production, media planning and buying, production, research, web-site management, event participation and sponsorship.

Department of Human Services

Estimated Cost – \$1,755,920.40 The Madden MHC engineering staff found to be in violation of state directives requiring termination of employment. The Center requires an engineer to be onsite 24 hours per day, 7 days a week to monitor life safety functions of the facility.

Department of Innovation and Technology

Estimated Cost \$261,316.00 The agency needs to purchase digital licenses from the manufacturer. ACR software products are utilized by the State to automatically balance the results of processed batched data jobs. This software is critical to the continued support and functionality of HFS and DHS.

Department of Corrections

Estimated Cost \$1,200,000.00 The vendor, BI Incorporated, will provide global positioning systems (GPS) and radio (RF) electronic monitoring equipment related services for individuals being monitored outside of correctional facilities. This will prevent or minimize serious disruption in critical State services.

Department of Transportation

Estimated Cost \$1,500,000.00 The vendor, Stutz Excavating Inc., will perform the work at IL 15/IL 158 to prevent further slope damage and/or impact adjacent creek. Work includes 200' of retaining wall, existing shoulder removed and replaced, pipe underdrains installed at edge of ramp and back side of retaining wall, stone riprap to be installed on back/creek side of retaining wall, and existing highway lighting foundation removed.

Estimated Cost \$2,000,000.00 The vendor, Hennegan & Associates LTD., will provide 198LF of 6" and 9" modular expansion joint swivel along with front face cover plate assemblies for repairs on I-70 over I-55 at structure 082-0322 and 082-0324.

Estimated Cost \$500,000.00 The vendor, Pathway Services Inc., collects images and data to document the 2024 pavement condition and meets Federal reporting requirements on Illinois' interstate system. This includes both the state maintained and Illinois Tollway maintained interstate systems in both directions (northbound/southbound and eastbound/westbound).

Capital Development Board

Estimated Cost \$1,000,000.00 The vendor, F. H. Paschen, S.N. Nielsen & Associates LLC., will provide expedited construction services approved by CDB as needing immediate action to allow the facility to reoccupy the building and continue operations as quickly as possible due to a fire in existing pantry area that spread to office areas directly south and to the boiler room to the east.

Estimated Cost \$1,135,000.00 The 30+ year old ballasted roofing system needs replaced to prevent the threat to public health due to potential mold growth and to protect against further damage to property, as pathing the roofing system is no longer an option. The vendor, Designed Roofing Systems, Inc., will remove and replace approximately 24,000 SF of ballasted EPDM roofing and all attendant accessories. The scope also includes tuckpointing approximately 700 LF of coping joints.

Estimated Cost \$500,000.00 A new Elevator is requested due to Elevator failure and red tagged and taken out of service by the Office of The State Fire Marshal, Elevator Safety Division for a non-repairable leak in the main hoist or lift Jack. This elevator is critical for the facility.

Estimated Cost \$425,807.72 Murray Development Center, Daisy Cottage has structural issues that included cracking masonry walls and settlement of the slab and wall support. The vendor, Shores Builders, Inc., will remove and replace the damaged partitions and concrete slab on grade in the affected areas as outlined and described as "option 2" in the Architect/Engineer's assessment report.

**Federal Appropriated Funds Emergency Purchase Transactions
July 1, 2024 through September 30, 2024**

	Purchases	Estimated/Updated Cost
Code Departments		
Department of Commerce and Economic Opportunity	1	\$825,230.92
Department of Public Health	1	\$729,389.00
Universities		
Illinois Student Assistant Commission	2	\$590,000.00
Total Federal Funds	4	\$2,144,619.92

The table above includes three (3) purchases that are estimated to exceed \$250,000. They are summarized as follows:

Department of Commerce and Economic Opportunity

Estimated Cost \$825,230.92 The vendor, NGI Capital Inc., will enhance the Apex IT.

- Data Table maintenance
- Configuration changes
- New Configurations
- New Page layouts
- Calculation updates & enhancements
- Security Profiles
- Approval Workflow
- Mobile Application maintenance
- Integrations
- Reports
- Migration of enhancements/fixes across instances
- Provide Training, Support and Monitor

Department of Public Health

Estimated Cost \$729,389.00 Federal requirements require the IDPH to maintain large quantities of emergency medical equipment, pharmaceuticals, and supplies in case of an unexpected public health crisis. This equipment and supplies allow IDPH to respond quickly to Illinois health crises or shortcomings in local health facilities. If the use of these supplies is required, the federal government replenishes them or adds additional items if needed. IDPH is required to be a good steward of the items in our possession and follow all applicable local, state, and federal requirements, including but not limited to good Manufacturing Procedures regulations as they pertain to the storage and safety of medical items so they are useable in case of an emergency.

Illinois Student Assistant Commission

Estimated Cost \$500,000.00 The vendor, Flowers Communications Group, Inc., will provide services in marketing and advertising for the FAFSA Student Support Campaign. This includes targeted paid advertising and continuation of the statewide marketing campaign that was already developed in collaboration with IBHE and ISAC. This advertising shall include billboards, geotargeting colleges, search and email ads, social media, and streaming audio.

Other Funded Emergency Purchase Transactions
July 1, 2024 through September 30, 2024

	Purchases	Estimated/Updated Cost
Code Agencies		
Department of Corrections	1	\$634,404.48
Other Agencies		
Illinois Tollway	1	\$200,000.00
Higher Education		
U of I Health	1	\$986,000.00
U of I Chicago	5	\$2,710,298.57
SIU School of Medicine	1	\$146,500.00
Total	9	\$4,677,203.05

The table above includes seven (7) purchases that are estimated to exceed \$250,000. They are summarized as follows:

Department of Corrections

Estimated Cost \$634,404.48 The agency is buying non-medical furniture for the Joliet Hospital consisting of various tables, chairs, dining, storage, office and conference items.

University of Illinois – Health

Estimated Cost \$986,000.00 The vendor, Apache Service and Supply Company will provide EVS/hospital-grade cleaning, housekeeping, and COVID-19 disinfection services at University of Illinois Hospital (Building 949). The vendor will provide all labor and required equipment to complete the work. This is required to prevent or minimize serious disruption in critical State services that affect health and safety.

University of Illinois – Chicago

Estimated Cost \$600,000.00 The University of Illinois, Chicago is seeking additional interim staffing to support and aid the day-to-day operations in the Office of the Vice Chancellor for Research. The research administration activities include review grant guidelines, research and review sponsor requirements and review application materials to ensure compliance prior to application submission. Currently there is a lack of resources to support the need for the department due to delays in recruitment for the University.

Estimated Cost \$257,051.00 The vendor, Kroeschell Service, Inc., will order parts necessary to complete the rebuild and install the Chiller #2 at the Utilities Building.

Estimated Cost \$913,247.57 The University is experiencing a staffing shortage of building service workers, who provide custodial, environmental, and sanitation cleaning services on campus. The vendor, Southeast Service Corporation, will provide custodial, environmental, and sanitation services at campus buildings, College of Dentistry, College of Pharmacy, and Outpatient Care Center.

Estimated Cost \$400,000.00 The College of Medicine East Tower located at 808 S Wood Street experienced a significant power outage. Outside of the emergency power, all other electrical systems within the building, including lighting, heating, ventilation, air conditioning, and power to critical lab equipment were affected.

Estimated Cost \$540,000.00 The water treatment program for the steam distribution and condensate return piping systems, cooling, pretreatment reverse osmosis systems, counsel to the Power Plant's chemical treatment personnel, quality assurance testing and any other specialized services necessary to ensure effective and efficient maintenance of heat transfer surfaces. The plants consist of two (2) chill water plants, two (2) chill loops, and one (1) high temp hot water loop, one (1) stem generation and distribution system.

M E M O R A N D U M

January 2025

TO: All Members of the Commission

FROM: Deanna Hannel, Audit Analyst

RE: Emergency Purchases, Second Quarter FY25

The Illinois Procurement Code (30 ILCS 500/) states, "It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts...." The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 5 calendar days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General to set forth the circumstances requiring the emergency purchases. The Code allows for quick purchases. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

There were 91 Emergency Purchase Affidavits that were filed with the Auditor General for the period of October 1, 2024 through December 31, 2024. Of those 91, 35 were new Emergency Purchase Affidavits, and 56 were revisions to prior Emergency Purchase Affidavits noting actual cost, updated cost, or time extension.

**Summary of ALL Emergency Purchase Transactions
October 1, 2024 through December 31, 2024**

	Purchases	Estimated/Updated Cost
State Appropriated Funding	25	\$10,349,813.09
Federal Funding	2	\$480,738.56
State Appropriated & Federal Grant Funds	1	\$459,846.47
All Other Funding	7	\$35,544,352.03
Total	35	\$46,834,750.15

The table below includes 16 purchases that are estimated to exceed \$250,000. The table below breaks down those 16 by entity. Those are summarized on the following pages by the categories in the table above.

Counts of Greater than \$250,000 by Entity		
Capital Development Board	2	\$3,540,000.00
Department of Natural Resources	1	\$306,473.00
Department of Public Health	1	\$459,846.47
Department of Transportation	3	\$2,172,672.00
Department of Veterans' Affairs	1	\$300,000.00
State Toll Highway Authority	1	\$562,500.00
Illinois State University	1	\$33,000,000.00
University of Illinois - Chicago	6	\$4,515,500.00
Total Counts Greater than \$250,000	16	\$44,856,991.47

**State Appropriated Emergency Purchase Transactions
October 1, 2024 through December 31, 2024**

Counts of Greater than \$250,000 by Entity		
Code Departments		
Department of Transportation	3	\$ 2,172,672.00
Department of Veterans' Affairs	1	\$ 300,000.00
Other Departments		
Capital Development Board	2	\$ 3,540,000.00
Higher Education		
University of Illinois - Chicago	4	\$ 2,895,000.00
Total Counts Greater than \$250,000	10	\$ 8,907,672.00

The table above includes 10 purchases that are estimated to exceed \$250,000. They are summarized as follows:

Department of Transportation

Estimated Cost - \$672,672 The vendor, Bachman Auto Group Inc., had inventory of 12 2024 Chevrolet Tahoe 4WD 4dr for IDOT D1 Emergency Traffic Patrol. The Emergency Traffic Patrol (ETP) personnel serves as critical first responders on the highway system within District 1. This will provide the necessary fleet support to prevent operational disruptions and maintain the safety of both the public and first responders.

Estimated Cost - \$1,000,000 The emergency purchase is to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues. The vendor, Monroe Truck Equipment, Inc., will repair parts and accessories as needed during the emergency contract.

Estimated Cost - \$500,000 The emergency purchase is to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues. The vendor, Swenson Spreader, LLC., have the infrastructure to provide parts on an immediate need during winter option season.

Department of Veterans' Affairs

Estimated Cost - \$300,000 The vendor, Arena Food Service, Inc., will act as the Project Manager, and continue to oversee the IDVA as they transition into a newly designed and developed facility kitchen at the Illinois Veterans Home of Quincy. The vendor will direct Agency Staff as needed and be the point of contact for all Dietary services. The vendor will attend meetings and provide weekly updates to upper management.

Capital Development Board

Estimated Cost - \$2,500,000 The vendor, Parkway Elevators, Inc., will renovate 16 elevators and one chair lift located within nine buildings on the Chicago State University campus. Renovations include updating elevators for code compliance, maintenance and aesthetics. Asbestos abatement is part of five elevator floor systems. The scope also, includes any temporary measures needed to utilize elevators most in need before more permanent repairs can be implemented.

Estimated Cost - \$1,040,000 The Department of Natural Resources requires emergency services at Pullman State Historic Site located in Cook County. Due to prior fire damage, the roof of the Rear Erecting Shop was removed and remaining walls were capped however, due to the passage of time and deferred maintenance, the Rear Erecting Shop has rapidly deteriorated to such an extent that four elevations are “at risk of a collapse”. The vendor, Otto Baum Company Inc., will provide work for expedited stabilization and limited repair work.

University of Illinois – Chicago

Estimated Cost - \$945,000 The vendor, Mind Power/Staffing Team Inc. will provide temporary agency hires to fill a variety of clinical and non-clinical positions due to staffing shortages, open positions that have not been filled, or have been hired due to critical, short-term needs, at UIC and UIH.

Estimated Cost - \$990,000 The vendor, Maxim Healthcare Services, Inc./Maxim Staffing Solutions (Amergis) will provide temporary employees to fill a variety of clinical and non-clinical positions at UIC and UIH in areas with staffing shortages, open positions that have not yet been filled, or have been hired due to critical, short-term needs.

Estimated Cost - \$660,000 The vendor, Anchor Staffing, will provide temporary employees to fill a variety of clinical and non-clinical positions at UIC and UIH in areas with staffing shortages, open positions that have not yet been filled, or have been hired due to critical, short-term needs.

Estimated Cost - \$300,000 The vendor, Premier Staffing Source, will provide temporary employees to fill a variety of clinical and non-clinical positions at UIC and UIH in areas with staffing shortages, open positions that have not yet been filled, or have been hired due to critical, short-term needs.

**Federal Appropriated Funds Emergency Purchase Transactions
October 1, 2024 through December 31, 2024**

Counts of Greater than \$250,000 by Entity			
Code Agencies			
Department of Natural Resources	1	\$	306,473.00
Total Counts Greater than \$250,000	1	\$	306,473.00

The table above includes one (1) purchase that was estimated to exceed \$250,000. They are summarized as follows:

Illinois Department of Natural Resources

Estimated Cost \$306,473 Acid mine drainage from a mine has infiltrated the wells of homes along Herman Road and old Route 66. Water main projects are done through PSC Engineering, the vendor, the City of Staunton, is able to control the process and construction. They will inform the consultant of the areas that need construction and the contractors do the design and apply for the EPA permits.

State and Federal Appropriated Funds Emergency Purchase Transactions
October 1, 2024 through December 31, 2024

Counts of Greater than \$250,000 by Entity		
Code Agencies		
Department of Public Health	1	\$ 459,846.47
Total Counts Greater than \$250,000	1	\$ 459,846.47

The table above includes one (1) purchase that was estimated to exceed \$250,000. They are summarized as follows:

Illinois Department of Public Health

Estimated Cost - \$459,846 The vendor, Netsmart Technologies, Inc., provides the necessary services for licensing, maintenance, and services associated with the maintenance on existing functions in the Illinois Vital Records System. The software provides hospitals, clinics, funeral directors, physicians, medical examiners, coroners, and local registrars around the state a web-based means to enter data associated with the registration of births, deaths, and fetal deaths. In addition, the software provides hospitals a web-based means to enter data associated with IDPH's birth-related programs and a means for IDPH to extract the individual data of the birth-related programs.

Other Funded Emergency Purchase Transactions
October 1, 2024 through December 31, 2024

Counts of Greater than \$250,000 by Entity		
Other Departments		
State Toll Highway Authority	1	\$ 562,500.00
Higher Education		
Illinois State University	1	\$ 33,000,000.00
University of Illinois - Chicago	2	\$ 1,620,500.00
Total Counts Greater than \$250,000	4	\$ 35,183,000.00

The table above includes four (4) purchases that are estimated to exceed \$250,000. They are summarized as follows:

University of Illinois – Chicago

Estimated Cost - \$630,500 The vendor, Mechanical Vibration and Balancing Services, Inc., will provide labor and materials for emergency rebuild services. This will help with mechanical failures of air handling units.

Estimated Cost - \$990,000 The vendor, Attain Consulting Group, LLC., will provide support for the comprehensive research administration activities including review grant guidelines, research and review sponsor requirements and review application materials to ensure compliance prior to application submission.

Illinois State Toll Highway Authority

Estimated Cost \$562,500 The vendor, Meade, Inc., has been the Tollway's trusted intelligent transportation system (ITS) maintenance vendor. The mission is to keep the ITS equipment operating at a level which supports traffic, incident management, and law enforcement. The system contributes to the safety, mobility, and security of the Tollway. Its continuous, reliable operation is vital for continued, efficient traffic and incident management.

Illinois State University

Estimated Cost \$33,000,000 The vendor, Cole Construction, will redevelop the property located at 1709 General Electric Road into a new ISU college of Engineering Facility. The existing facility will be renovated to incorporate approximately 83,000 sf of classrooms, labs, lecture rooms, and faculty offices.

SPRINGFIELD OFFICE:
 400 WEST MONROE
 SUITE 306 • 62704
 PHONE: 217/782-6046
 FAX: 217/785-8222 • TTY: 888/261-2887
 FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
 MICHAEL A. BILANDIC BLDG. • SUITE S-900
 160 NORTH LASALLE • 60601-3103
 PHONE: 312/814-4000
 FAX: 312/814-4006
 FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
 FRANK J. MAUTINO

July 15, 2024

Legislative Audit Commission
 622 Stratton Office Building
 Springfield, IL 62706

Dear Members:

In accordance with section 3-15 of the Illinois State Auditing Act (30 ILCS 5/3-15), I hereby submit the report of the operations of the Office of the Auditor General for the fourth quarter FY 24 ending June 30, 2024.

FISCAL MATTERS

FY 2024 – FOURTH QUARTER

	Appropriations	Expended	Obligated	Balance
GRF Operations:				
Personal Services	\$ 7,500,000	\$ 6,255,285	\$ -	\$ 1,244,715
Social Security	600,000	455,241	-	144,759
GRF Operations Total	\$ 8,100,000	\$ 6,710,526	\$ -	\$ 1,389,474
Audit Expense Fund				
Audit/Studies/Invest.	\$ 33,205,479	\$ 20,547,047	\$ 11,030,413	\$ 1,628,019

PERSONNEL

PERSONNEL					
	04/01/2024	Appointments	Separations	Transfers	06/30/2024
Springfield	69	5	2	0	72
Chicago	4	1	0	0	5
TOTAL	<u>73</u>	<u>6</u>	<u>2</u>	<u>0</u>	<u>77</u>

CONTRACTS

During the fourth quarter of Fiscal Year 2024, the Office of the Auditor General entered into one Regional Office of Education audit contract and forty-seven Financial/Compliance audit contracts.

TRAINING

During the fourth quarter of Fiscal Year 2024, OAG-sponsored training included:

- GAO Yellow and Green Book Updates
- OAG Audit Issues Update: June 2024

Additional external-sponsored training in which OAG staff participated included:

- NASACT: 2024 NASACT Medicaid Training Summit
- ISACA: A Morning with Trent Russell: Greenskies Analytics
- Illinois CPA Society: 2024 Government Conference
- AICPA: 2024 Annual Required GAQC Webcast
- Monmouth College: Contemporary Accounting Issues
- NASACT: 2024 Government Auditing Training Seminar
- ACFE: Advantage Undetected: How Fraudsters Benefit From Obscurity
- NASACT: NSAA 2024 Annual Conference
- ACFE: Emerging Technologies & Strategies to Combat Identity Fraud
- ACFE: Compliance Challenges with FinCEN's Beneficial Ownership Database
- ACFE: Benefits and Risks of Using Shared Data for Tax Fraud Investigations
- ACFE: AML Concerns and Issues for 2023
- ACFE: Fighting Financial Crime in the Generative AI Age
- ACFE: Forced Labor and Supply Chains
- ACFE: Conversation with an Insider Trader
- NASACT: NASACT 2024 Emerging Leaders Conference
- Becker: Individual Webcasts

PERFORMANCE AUDITS

The Office of the Auditor General conducts performance audits pursuant to Section 3-2 of the Illinois State Auditing Act (30 ILCS 5/) when directed by the Legislative Audit Commission or by either house of the General Assembly. Findings and recommendations are reported to the General Assembly and to the Governor. Performance Audits are conducted in accordance with Government Auditing Standards established by the Government Accountability Office (GAO), which is headed by the U.S. Comptroller General, and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

PERFORMANCE DIVISION 2023-2024		
Name of Audit	Authority	Date Released
1. Performance Audit of the Department of Human Services' oversight and monitoring of the Community Integrated Living Arrangement Program	LAC #164	
2. Performance Audit of the oversight of the Independent Service Coordination (ISC) program by the Department of Human Services' Division of Developmental Disabilities	HR #66	
3. Program Audit of the Department of Human Services' Office of Inspector General	20 ILCS 1305/1-17(w)	
4. Performance Audit of the Department of Healthcare and Family Services' administration of the program of Medicaid services and coverage provided to undocumented immigrants	LAC #165	
5. Performance Audit of the State's Business Enterprise Program and the State's Veterans Business Program	LAC #166	
6. Performance Audit of the Illinois Emergency Management Agency's administration of contracts and staffing	LAC #167	
7. Management Audit of the State's Boards and Commissions	HR #677	06-04-24
8. Performance Audit of the Illinois Department of Transportation's certification of businesses as DBEs	LAC #160	04-10-24
9. Annual Review of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems	PA 97-694 PA 100-465	12-21-23
10. Annual Review of Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust	PA 95-708	12-21-23
11. Annual Review of Information Submitted by the Retirement Plan for Chicago Transit Authority Employees	PA 95-708	11-29-23
12. Performance Audit of the Unemployment Programs administered by the Illinois Department of Employment Security	LAC #158	07-26-23
13. Program Audit of the Covering All Kids Health Insurance Program – FY 2019 – FY 2022	215 ILCS 170/63	06-21-23
14. Program Audit of the Business Interruption Grant Program	LAC #159	05-24-23
15. Performance Audit of the Department of Healthcare and Family Services' Administration of Pharmacy Benefit Managers	SR #792	05-17-23

REGIONAL OFFICES OF EDUCATION AUDITS

Public Act 92-544, effective June 12, 2002, gave the Office of the Auditor General the responsibility for the conduct of annual audits of the financial statements of all accounts, funds and the moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State. Previously, these audits were the responsibility of the Illinois State Board of Education.

The following is a list of audits for the period ending June 30, 2023. As the audits for this fiscal year are released, the "Date Released" column will be completed. In addition, the list of fiscal year 2022 audits is presented afterwards.

REGIONAL OFFICE OF EDUCATION AUDITS			
For the Period Ending June 30, 2023			
<i>F = Financial Audit</i>		<i>S = Single Audit</i>	
Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	04-24-24
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	04-03-24
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-27-24
ROE # 09: Champaign, Ford Counties	X	X	04-24-24
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X		02-14-24
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		04-10-24
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		06-26-24
ROE # 16: DeKalb County	X		03-13-24
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	06-05-24
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		01-31-24
ROE # 21: Franklin, Johnson, Massac, Williamson Counties			*
ROE # 24: Grundy, Kendall Counties	X		04-24-24
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		03-13-24
ROE # 28: Bureau, Henry, Stark Counties	X	X	06-05-24
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County	X	X	04-10-24
ROE # 32: Iroquois, Kankakee Counties	X	X	02-28-24
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-01-24
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X	X	02-14-24
ROE # 39: Macon, Piatt Counties			*
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties			*
ROE # 41: Madison County	X		04-10-24
ROE # 44: McHenry County			*
ROE # 45: Monroe, Randolph Counties			*
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County	X		05-01-24
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County	X		06-26-24
ROE # 51: Menard, Sangamon Counties	X		02-14-24
ROE # 53: Mason, Tazewell, Woodford Counties	X		03-13-24
ROE # 54: Vermilion County	X		03-13-24
ROE # 56: Will County			*
Intermediate Service Center # 01: North Cook	X		02-28-24
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		01-31-24

*Report not released as of June 30, 2024

REGIONAL OFFICE OF EDUCATION AUDITS

For the Period Ending June 30, 2022

F = Financial Audit

S = Single Audit

Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	05-24-23
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	02-22-23
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-29-23
ROE # 09: Champaign, Ford Counties	X	X	05-10-23
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X	X	05-10-23
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		06-28-23
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		02-14-24
ROE # 16: DeKalb County	X		04-19-23
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	06-14-23
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		05-10-23
ROE # 21: Franklin, Johnson, Massac, Williamson Counties	X	X	07-25-23
ROE # 24: Grundy, Kendall Counties	X		02-14-24
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		06-28-23
ROE # 28: Bureau, Henry, Stark Counties	X	X	06-28-23
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties	X		06-26-24
ROE # 31: Kane County	X	X	06-28-23
ROE # 32: Iroquois, Kankakee Counties	X	X	05-10-23
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-24-23
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X		01-11-23
ROE # 39: Macon, Piatt Counties	X	X	01-31-24
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties	X		01-31-24
ROE # 41: Madison County	X		08-16-23
ROE # 44: McHenry County	X		03-13-24
ROE # 45: Monroe, Randolph Counties	X		05-10-23
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County	X		05-24-23
ROE # 49: Rock Island County	X	X	04-19-23
ROE # 50: St. Clair County	X	X	07-25-23
ROE # 51: Menard, Sangamon Counties	X		04-19-23
ROE # 53: Mason, Tazewell, Woodford Counties	X		02-08-23
ROE # 54: Vermilion County	X		02-08-23
ROE # 56: Will County	X	X	09-27-23
Intermediate Service Center # 01: North Cook	X		02-22-23
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		02-22-23

**Report not released as of June 30, 2024*

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2022 and December 31, 2022. As the year progresses the “date released” column will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2022 AND DECEMBER 31, 2022

F = Financial Audits

C = Compliance Attestation Examinations

S = Single Audits

AGENCY	F	C	S	DATE RELEASED
Attorney General		X		05-25-23
Capital Development Board	X			02-16-23
Capitol Development Board		X		05-03-23
Chicago State University	X			02-23-23
Chicago State University		X		04-13-23
Chicago State University			X	03-30-23
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-21-22
Comptroller - <i>Fiscal Officer Responsibilities</i>		X		03-23-23
Comptroller - <i>Non-Fiscal Officer</i>		X		06-13-23
Department on Aging		X		05-23-23
Department of Central Management Services	X			04-06-23
Department of Central Management Services – <i>University Benefit Schedule</i>		X		12-14-22
Department of Central Management Service – <i>Teacher Health Insurance Security Fund</i>	X			04-06-23
Department of Central Management Service – <i>Teacher Health Insurance Security Fund – Special Report</i>	X			07-13-23
Department of Central Management Services – <i>Local Gov’t Health Insurance Reserve Fund</i>	X			04-06-23
Department of Central Management Services – <i>Community College Health Insurance Security Fund</i>	X			04-06-23
Department of Central Management Services – <i>Community College Health Ins. Security Fund – Special Report</i>	X			07-13-23
Department of Central Management Services – <i>State Employees Group Insurance Program</i>		X		07-13-23
Department of Children and Family Services	X			06-22-23
Department of Children and Family Services		X		09-26-23
Department of Commerce and Economic Opportunity		X		04-18-23

AGENCY	F	C	S	DATE RELEASED
Department of Corrections	X			07-06-23
Department of Corrections		X		09-26-23
Department of Employment Security	X			07-06-23
Department of Financial and Professional Regulation		X		04-18-23
Department of Healthcare and Family Services	X			08-15-23
Department of Human Services	X			08-15-23
Department of Innovation and Technology		X		03-23-23
Department of Insurance		X		03-23-23
Department of Juvenile Justice		X		05-03-23
Department of Military Affairs		X		09-14-23
Department of Natural Resources – <i>Capital Asset Account</i>	X			02-02-23
Department of Natural Resources		X		07-06-23
Department of Revenue	X			07-27-23
Department of Revenue		X		10-12-23
Department of Transportation	X			04-13-23
Department of Transportation		X		05-23-24
Department of Veterans' Affairs		X		04-13-23
Eastern Illinois University	X			03-30-23
Eastern Illinois University		X		04-27-23
Eastern Illinois University			X	03-30-23
Environmental Protection Agency – <i>Water Revolving Fund</i>	X			06-06-23
Environmental Protection Agency		X		07-20-23
Environmental Protection Trust Fund Commission		X		07-20-23
General Assembly Retirement System	X			02-16-23
General Assembly Retirement System – <i>House and Senate Census Data Report</i>		X		07-06-23
Governors State University	X			03-30-23
Governors State University		X		07-20-23
Governors State University			X	03-30-23
Illinois Commerce Commission – <i>Statewide 911 Fund & Wireless Carrier</i>		X		04-13-23
Illinois Conservation Foundation	X			01-26-23
Illinois Finance Authority	X			12-21-22

AGENCY	F	C	S	DATE RELEASED
Illinois Gaming Board – <i>Gaming Fund</i>	X			01-26-23
Illinois Gaming Board		X		04-06-23
Illinois Joining Forces Foundation	X			11-16-23
Illinois Joining Forces Foundation		X		11-16-23
Illinois Housing Development Authority	X			12-21-22
Illinois Housing Development Authority		X		05-18-23
Illinois Housing Development Authority			X	03-30-23
Illinois Mathematics and Science Academy	X			01-26-23
Illinois Mathematics and Science Academy		X		02-02-23
Illinois Mathematics and Science Academy Fund	X			12-06-22
Illinois Power Agency	X			06-13-23
Illinois Power Agency		X		07-20-23
Illinois Racing Board		X		03-30-23
Illinois State Board of Investment	X			12-21-22
Illinois State Police		X		04-13-23
Illinois State Police – <i>Statewide 911 Fund & Wireless Carrier</i>		X		04-13-23
Illinois State Police – <i>State Asset Forfeiture Fund</i>		X		04-13-23
Illinois State Toll Highway Authority (12/31)	X			11-16-23
Illinois State Toll Highway Authority (12/31)		X		08-15-23
Illinois State University	X			02-02-23
Illinois State University		X		04-27-23
Illinois State University			X	03-30-23
Illinois Student Assistance Commission	X			04-13-23
Illinois Student Assistance Commission		X		06-13-23
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		01-26-23
Illinois Student Assistance Commission - <i>Prepaid Tuition</i>	X			04-13-23
Illinois Workers' Comp. Comm. - <i>Self Insurer's Fund</i>	X			03-16-23
Joint Committee on Administrative Rules		X		04-18-24
Judges' Retirement System	X			02-16-23
Judges' Retirement System – <i>Supreme Court Census Data Report</i>		X		07-06-23
Judicial Inquiry Board		X		04-06-23
Law Enforcement Training Standards Board		X		07-13-23

AGENCY	F	C	S	DATE RELEASED
Legislative Ethics Commission		X		10-12-23
Legislative Information System		X		10-11-23
Legislative Inspector General		X		11-16-23
Lottery	X			02-02-23
Northeastern Illinois University	X			03-23-23
Northeastern Illinois University		X		05-25-23
Northeastern Illinois University			X	03-30-23
Northern Illinois University	X			02-16-23
Northern Illinois University		X		07-06-23
Northern Illinois University			X	03-30-23
Pollution Control Board		X		07-20-23
Prisoner Review Board		X		05-16-24
Procurement Policy Board		X		03-28-24
Property Tax Appeal Board		X		05-02-24
Railsplitter Tobacco Settlement Authority	X			04-13-23
Railsplitter Tobacco Settlement Authority		X		04-13-23
Roseland Community Medical District Commission (12/31)		X		03-28-24
Secretary of State	X			03-02-23
Sex Offender Management Board		X		02-02-23
Southern Illinois University	X			03-30-23
Southern Illinois University		X		07-27-23
Southern Illinois University			X	03-30-23
State Appellate Defender		X		03-02-23
State's Attorneys Appellate Prosecutor		X		11-16-23
State Board of Education	X			04-18-23
State Board of Education		X		06-13-23

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System	X			03-30-23
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			03-30-23
State Employees' Retirement System – Census Data Reports				
- Capital Development Board		X		07-06-23
- Department of Central Management Services		X		05-03-23
- Department of Children and Family Services		X		07-06-23
- Department of Corrections		X		07-06-23
- Department of Healthcare and Family Services		X		07-06-23
- Department of Human Services		X		07-06-23
- Department of Innovation and Technology		X		05-03-23
- Department of Revenue		X		07-06-23
- Department of Transportation		X		05-03-23
- Environmental Protection Agency – <i>Water Revolving Fund</i>		X		07-06-23
- Illinois State Police (District 15)		X		05-03-23
- Illinois State Toll Highway Authority		X		05-03-23
- Illinois Student Assistance Commission		X		07-06-23
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>		X		07-06-23
- Lottery		X		07-06-23
- Secretary of State		X		07-06-23
- State Board of Education		X		07-06-23
State Fire Marshal		X		12-21-23
State Police Merit Board		X		06-27-24
State Universities' Retirement System	X			01-19-23
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-02-23
State Universities' Retirement System – Census Data Reports				
- Chicago State University		X		10-11-23
- Eastern Illinois University		X		10-11-23
- Governors State University		X		10-11-23
- Illinois State University		X		10-11-23
- Northeastern Illinois University		X		10-11-23
- Northern Illinois University		X		10-11-23
- Southern Illinois University		X		10-11-23
- University of Illinois		X		10-11-23
- Western Illinois University		X		10-11-23

AGENCY	F	C	S	DATE RELEASED
Statewide Financial Statement Audit	X			08-22-23
Statewide Single Audit – <i>Federal Funds</i>			X	12-21-23
Teachers’ Retirement System	X			12-21-22
Teachers’ Retirement System – – <i>Report on Allocation of Pension Amounts</i>	X			02-02-23
Treasurer - <i>College Savings Program</i>	X			04-13-23
Treasurer - <i>Fiscal Officer</i>	X			02-23-23
Treasurer - <i>Illinois Funds</i>	X			04-13-23
Treasurer - <i>Securities Lending Program</i>		X		12-06-22
University of Illinois	X			02-16-23
University of Illinois – <i>Health Services Facilities System</i>	X			02-16-23
University of Illinois – <i>Auxiliary Facilities System</i>	X			02-16-23
University of Illinois		X		04-20-23
University of Illinois			X	03-23-23
Western Illinois University	X			03-30-23
Western Illinois University		X		07-13-23
Western Illinois University			X	03-30-23

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2022.

INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2023

●	Chicago State University
●	Comptroller
●	Department of Employment Security
●	Department of Healthcare and Family Services
●	Department of Human Services
●	Department of Innovation and Technology
●	Department of Revenue
●	Department of Transportation
●	Department of Veterans Affairs
●	Environmental Protection Agency
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
●	Northern Illinois University
●	Southern Illinois University
●	State Board of Education
●	University of Illinois

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2023, September 30, 2023 and December 31, 2023. As the year progresses the "date released" column along with type of agency engagement columns will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2023, SEPTEMBER 30, 2023 AND DECEMBER 31, 2023

F = Financial Audits C = Compliance Attestation Examinations S = Single Audits

AGENCY	F	C	S	DATE RELEASED
Abraham Lincoln Presidential Library and Museum		X		05-16-24
Architect of the Capitol				
Arts Council		X		05-16-24
Arts Council Foundation		X		05-16-24
Board of Examiners		X		06-27-24
Board of Higher Education				
Capital Development Board	X			01-25-24
Chicago State University	X			02-22-24
Chicago State University		X		05-23-24
Chicago State University			X	03-28-24
Civil Service Commission				
Commission on Equity and Inclusion		X		06-06-24
Commission on Government Forecasting and Accountability				
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-21-23
Comptroller - <i>Fiscal Officer Responsibilities</i>		X		02-22-24
Court of Claims		X		04-25-24
Coroner Training Board				
Criminal Justice Information Authority		X		06-13-24
Deaf and Hard of Hearing Commission				
Department of Agriculture				

AGENCY	F	C	S	DATE RELEASED
Department of Central Management Services	X			02-15-24
Department of Central Management Services		X		05-07-24
Department of Central Management Services – <i>University Benefit Schedule</i>		X		11-28-23
Department of Central Management Services – <i>Teacher Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services – <i>Teacher Health Insurance Security Fund – Special Report</i>				
Department of Central Management Services – <i>Local Government Health Insurance Reserve Fund</i>	X			02-15-24
Department of Central Management Services – <i>Community College Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services – <i>Community College Health Ins. Security Fund – Special Report</i>				
Department of Central Management Services – <i>State Employees Group Insurance Program</i>				
Department of Employment Security				
Department of Employment Security				
Department of Healthcare and Family Services				
Department of Healthcare and Family Services				
Department of Human Rights		X		04-16-24
Department of Human Services				
Department of Human Services				
Department of Innovation and Technology	X			05-02-24
Department of Labor		X		03-28-24
Department of Natural Resources – <i>Capital Asset Account</i>	X			02-22-24
Department of Public Health				
Department of Revenue				
Department of Transportation	X			03-28-24
DuQuoin State Fair (09/30)		X		04-30-24
Eastern Illinois University	X			02-06-24
Eastern Illinois University		X		04-25-24
Eastern Illinois University			X	02-22-24
Emergency Management Agency				
Environmental Protection Agency – <i>Water Revolving Fund</i>	X			03-07-24
Executive Ethics Commission				
Executive Office of Inspector General		X		04-04-24
General Assembly – Senate				
General Assembly – House				
General Assembly Retirement System	X			02-29-24
General Assembly Retirement System				
General Assembly Retirement System – <i>House and Senate Census Data Report</i>				

AGENCY	F	C	S	DATE RELEASED
Governor's Office of Management and Budget		X		03-21-24
Governors State University	X			03-28-24
Governors State University		X		05-07-24
Governors State University			X	03-28-24
Guardianship and Advocacy Commission		X		06-25-24
Human Rights Commission				
Illinois Commerce Commission		X		04-25-24
Illinois Community College Board *				
Illinois Conservation Foundation	X			02-06-24
Illinois Conservation Foundation		X		02-06-24
Illinois Council on Developmental Disabilities				
Illinois Educational Labor Relations Board		X		04-25-24
Illinois Finance Authority	X			02-06-24
Illinois Finance Authority		X		04-04-24
Illinois Gaming Board – <i>Gaming Fund</i>	X			01-11-24
Illinois Grain Insurance Corporation	X			05-23-24
Illinois Grain Insurance Corporation		X		05-23-24
Illinois Housing Development Authority	X			12-21-23
Illinois Housing Development Authority			X	02-22-24
Illinois Labor Relations Board		X		03-14-24
Illinois Math and Science Academy	X			03-05-24
Illinois Math and Science Academy		X		03-05-24
Illinois Math and Science Academy Fund	X			11-28-23
Illinois Math and Science Academy Fund		X		11-28-23
Illinois Power Agency	X			02-15-24
Illinois State Fair (09/30)		X		04-30-24
Illinois State Toll Highway Authority (12/31)				
Illinois State University	X			02-22-24
Illinois State University		X		05-02-24
Illinois State University			X	03-28-24
Illinois Student Assistance Commission	X			04-04-24
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		03-21-24
Illinois Student Assistance Commission – <i>Prepaid Tuition</i>	X			04-04-24
Illinois Supreme Court				

AGENCY	F	C	S	DATE RELEASED
Illinois Workers' Compensation Commission – <i>Self Insurer's Fund</i>	X			02-15-24
Illinois Workers' Compensation Commission		X		05-30-24
Independent Tax Tribunal		X		06-25-24
Judges' Retirement System	X			02-29-24
Judges' Retirement System				
Judges' Retirement System - <i>Supreme Court Census Data Report</i>				
Legislative Audit Commission				
Legislative Printing Unit				
Legislative Reference Bureau		X		03-28-24
Liquor Control Commission				
Literacy Foundation	X			02-15-24
Literacy Foundation		X		02-15-24
Lottery	X			02-06-24
Lottery		X		05-09-24
Mid Illinois Medical District Commission		X		05-02-24
Metropolitan Pier and Exposition Authority		X		04-25-24
Northeastern Illinois University	X			03-28-24
Northeastern Illinois University		X		05-23-24
Northeastern Illinois University			X	03-28-24
Northern Illinois University	X			03-28-24
Northern Illinois University		X		06-13-24
Northern Illinois University			X	03-28-24
Office of the Governor				
Office of the Lieutenant Governor		X		02-08-24
Secretary of State	X			02-08-24
Secretary of State		X		04-25-24
Southern Illinois University	X			03-05-24
Southern Illinois University				
Southern Illinois University			X	03-28-24
Southwestern Illinois Development Authority				
State Board of Education	X			03-14-24
State Board of Elections		X		04-30-24
State Board of Investment	X			01-18-24
State Board of Investment				

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System	X			02-29-24
State Employees' Retirement System				
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Employees' Retirement System – Census Data Reports				
- Capital Development Board				
- Department of Central Management Services				
- Department of Children and Family Services				
- Department of Corrections				
- Department of Healthcare and Family Services				
- Department of Human Services				
- Department of Revenue				
- Department of Transportation				
- Environmental Protection Agency – <i>Water Revolving Fund</i>				
- Illinois State Police (District 15)				
- Illinois State Toll Highway Authority				
- Illinois Student Assistance Commission				
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>				
- Lottery				
- Secretary of State				
- State Board of Education				
State Universities' Retirement System	X			02-29-24
State Universities' Retirement System		X		05-23-24
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Universities' Retirement System – Census Data Reports				
- Chicago State University		X		03-14-24
- Eastern Illinois University		X		03-14-24
- Governors State University		X		03-14-24
- Illinois State University		X		03-14-24
- Northeastern Illinois University		X		03-14-24
- Northern Illinois University		X		03-14-24
- Southern Illinois University		X		03-14-24
- University of Illinois		X		03-14-24
- Western Illinois University		X		03-14-24
Statewide Financial Audit				
Statewide Single Audit – <i>Federal Funds</i>				
Supreme Court Historic Preservation Commission				

AGENCY	F	C	S	DATE RELEASED
Teachers' Retirement System	X			01-18-24
Teachers' Retirement System		X		03-14-24
Teachers' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-15-24
Teachers' Pension and Retirement System – <i>Chicago</i>		X		11-28-23
Treasurer – <i>College Savings Program</i>				
Treasurer – <i>Fiscal Officer Responsibilities</i>	X			06-06-24
Treasurer – <i>Illinois Funds</i>				
Treasurer – <i>Securities Lending Program</i>		X		12-21-23
Treasurer – <i>Non-Fiscal Officer</i>				
Universities Civil Service Commission				
University of Illinois	X			02-06-24
University of Illinois – <i>Health Services Facilities System</i>	X			02-06-24
University of Illinois – <i>Auxiliary Facilities System</i>	X			02-06-24
University of Illinois		X		05-07-24
University of Illinois			X	03-28-24
Western Illinois University	X			03-14-24
Western Illinois University		X		05-09-24
Western Illinois University			X	03-14-24

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2023.

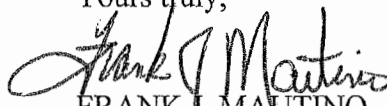
INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2024

●	Comptroller
●	Department of Central Management Services
●	Department of Employment Security
●	Department of Healthcare and Family Services
●	Department of Human Services
●	Eastern Illinois University
●	Governor State University
●	Illinois Community College Board
●	Illinois State University
●	Illinois Workers Compensation Commission
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
●	Lottery
●	Northeastern Illinois University
●	State Board of Elections
●	State Employees' Retirement System
●	State University's Retirement System
●	Western Illinois University

EMERGENCY PURCHASES

The Illinois Procurement Code requires agencies expending funds in an emergency to file a statement with the Auditor General within 10 days after the procurement, setting forth the amount expended, the name of the contractor, and the circumstances requiring the emergency purchase. The Auditor General, in turn, is required to file a quarterly report with the Commission and the Governor setting forth a complete listing of all emergency purchases reported during that quarter. The latest report is for the fourth quarter of Fiscal Year 2024 and it contains one hundred five filings with this office.

Yours truly,


FRANK J. MAUTINO
Auditor General

SPRINGFIELD OFFICE:

400 WEST MONROE

SUITE 306 • 62704

PHONE: 217/782-6046

FAX: 217/785-8222 • TTY: 888/261-2887

FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900

160 NORTH LASALLE • 60601-3103

PHONE: 312/814-4000

FAX: 312/814-4006

FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL

FRANK J. MAUTINO

October 15, 2024

Legislative Audit Commission
622 Stratton Office Building
Springfield, IL 62706

Dear Members:

In accordance with section 3-15 of the Illinois State Auditing Act (30 ILCS 5/3-15), I hereby submit the report of the operations of the Office of the Auditor General for the lapse period FY 24 ending August 31, 2024 and the first quarter FY 25 ending September 30, 2024.

FISCAL MATTERS

FY 2024 – LAPSE PERIOD				
	Appropriations	Expended	Obligated	Balance
GRF Operations:				
Personal Services	\$ 7,500,000	\$ 6,255,285	\$ -	\$ 1,244,715
Social Security	600,000	455,241	-	144,759
GRF Operations Total	\$ 8,100,000	\$ 6,710,526	\$ -	\$ 1,389,474
Audit Expense Fund				
Audit/Studies/Invest.	\$ 33,205,479	\$ 31,458,036	\$ -	\$ 1,747,443

FY 2025 – FIRST QUARTER				
	Appropriations	Expended	Obligated	Balance
GRF Operations:				
Personal Services	\$ 7,500,000	\$ 1,604,060	\$ -	\$ 5,895,940
Social Security	600,000	116,771	-	483,229
GRF Operations Total	\$ 8,100,000	\$ 1,712,708	\$ -	\$ 6,387,292
Audit Expense Fund				
Audit/Studies/Invest.	\$ 38,229,296	\$ 761,632	\$ 26,777,018	\$ 10,690,646

E-MAIL ADDRESS: AUDGEN@AUDITOR.ILLINOIS.GOV

SOYBEAN INKS

PERSONNEL

PERSONNEL					
	07/01/2024	Appointments	Separations	Transfers	09/30/2024
Springfield	72	2	3	0	71
Chicago	5	0	0	0	5
TOTAL	77	2	3	0	76

CONTRACTS

During the first quarter of Fiscal Year 2025, the Office of the Auditor General entered into one Administrative contract, thirty-eight Regional Office of Education audit contracts, three Performance audit contracts, four Information Technology contracts and eighty-five Financial/Compliance audit contracts.

TRAINING

During the first quarter of Fiscal Year 2025, OAG-sponsored training included:

- Compliance Audit Managers Roundtable
- Illinois OAG Audit Policies and Procedures
- Compliance Audit Team Update
- OAG Audit Issues Update: September 2024

Additional external-sponsored training in which OAG staff participated included:

- NASACT: 2024 Annual Conference
- NSAA: 2024 Information Technology Conference
- DoIT: SAP Finance Week 2024
- Becker: Individual Webcasts

PERFORMANCE AUDITS

The Office of the Auditor General conducts performance audits pursuant to Section 3-2 of the Illinois State Auditing Act (30 ILCS 5/) when directed by the Legislative Audit Commission or by either house of the General Assembly. Findings and recommendations are reported to the General Assembly and to the Governor. Performance Audits are conducted in accordance with Government Auditing Standards established by the Government Accountability Office (GAO), which is headed by the U.S. Comptroller General, and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

PERFORMANCE DIVISION 2023-2024		
Name of Audit	Authority	Date Released
1. Performance Audit of the oversight of the Independent Service Coordination (ISC) program by the Department of Human Services' Division of Developmental Disabilities	HR #66	
2. Program Audit of the Department of Human Services' Office of Inspector General	20 ILCS 1305/1-17(w)	
3. Performance Audit of the Department of Healthcare and Family Services' administration of the program of Medicaid services and coverage provided to undocumented immigrants	LAC #165	
4. Performance Audit of the State's Business Enterprise Program and the State's Veterans Business Program	LAC #166	
5. Performance Audit of the Illinois Emergency Management Agency's administration of contracts and staffing	LAC #167	
6. Performance Audit of Medicaid eligibility determinations for Long-Term Care	305 ILCS 5/11-5.4	
7. Performance Audit of the Department of Human Services' oversight and monitoring of the Community Integrated Living Arrangement Program	LAC #164	08-28-24
8. Management Audit of the State's Boards and Commissions	HR #677	06-04-24
9. Performance Audit of the Illinois Department of Transportation's certification of businesses as DBEs	LAC #160	04-10-24
10. Annual Review of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems	PA 97-694 PA 100-465	12-21-23
11. Annual Review of Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust	PA 95-708	12-21-23
12. Annual Review of Information Submitted by the Retirement Plan for Chicago Transit Authority Employees	PA 95-708	11-29-23
13. Performance Audit of the Unemployment Programs administered by the Illinois Department of Employment Security	LAC #158	07-26-23
14. Program Audit of the Covering All Kids Health Insurance Program – FY 2019 – FY 2022	215 ILCS 170/63	06-21-23
15. Program Audit of the Business Interruption Grant Program	LAC #159	05-24-23
16. Performance Audit of the Department of Healthcare and Family Services' Administration of Pharmacy Benefit Managers	SR #792	05-17-23

REGIONAL OFFICES OF EDUCATION AUDITS

Public Act 92-544, effective June 12, 2002, gave the Office of the Auditor General the responsibility for the conduct of annual audits of the financial statements of all accounts, funds and the moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State. Previously, these audits were the responsibility of the Illinois State Board of Education.

The following is a list of audits for the period ending June 30, 2023. As the audits for this fiscal year are released, the "Date Released" column will be completed. In addition, the list of fiscal year 2022 audits is presented afterwards.

REGIONAL OFFICE OF EDUCATION AUDITS			
For the Period Ending June 30, 2023			
<i>F = Financial Audit</i>		<i>S = Single Audit</i>	
Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	04-24-24
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	04-03-24
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-27-24
ROE # 09: Champaign, Ford Counties	X	X	04-24-24
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X		02-14-24
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		04-10-24
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		06-26-24
ROE # 16: DeKalb County	X		03-13-24
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	06-05-24
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		01-31-24
ROE # 21: Franklin, Johnson, Massac, Williamson Counties	X	X	07-17-24
ROE # 24: Grundy, Kendall Counties	X		04-24-24
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		03-13-24
ROE # 28: Bureau, Henry, Stark Counties	X	X	06-05-24
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County	X	X	04-10-24
ROE # 32: Iroquois, Kankakee Counties	X	X	02-28-24
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-01-24
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X	X	02-14-24
ROE # 39: Macon, Piatt Counties			*
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties			*
ROE # 41: Madison County	X		04-10-24
ROE # 44: McHenry County			*
ROE # 45: Monroe, Randolph Counties	X		07-31-24
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County	X		05-01-24
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County	X		06-26-24
ROE # 51: Menard, Sangamon Counties	X		02-14-24
ROE # 53: Mason, Tazewell, Woodford Counties	X		03-13-24
ROE # 54: Vermilion County	X		03-13-24
ROE # 56: Will County			*
Intermediate Service Center # 01: North Cook	X		02-28-24
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		01-31-24

*Report not released as of September 30, 2024

REGIONAL OFFICE OF EDUCATION AUDITS

For the Period Ending June 30, 2022

F = Financial Audit

S = Single Audit

Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	05-24-23
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	02-22-23
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-29-23
ROE # 09: Champaign, Ford Counties	X	X	05-10-23
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X	X	05-10-23
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		06-28-23
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		02-14-24
ROE # 16: DeKalb County	X		04-19-23
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	06-14-23
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		05-10-23
ROE # 21: Franklin, Johnson, Massac, Williamson Counties	X	X	07-25-23
ROE # 24: Grundy, Kendall Counties	X		02-14-24
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		06-28-23
ROE # 28: Bureau, Henry, Stark Counties	X	X	06-28-23
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties	X		06-26-24
ROE # 31: Kane County	X	X	06-28-23
ROE # 32: Iroquois, Kankakee Counties	X	X	05-10-23
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-24-23
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X		01-11-23
ROE # 39: Macon, Piatt Counties	X	X	01-31-24
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties	X		01-31-24
ROE # 41: Madison County	X		08-16-23
ROE # 44: McHenry County	X		03-13-24
ROE # 45: Monroe, Randolph Counties	X		05-10-23
ROE # 47: Lee, Ogle, Whiteside Counties	X	X	08-21-24
ROE # 48: Peoria County	X		05-24-23
ROE # 49: Rock Island County	X	X	04-19-23
ROE # 50: St. Clair County	X	X	07-25-23
ROE # 51: Menard, Sangamon Counties	X		04-19-23
ROE # 53: Mason, Tazewell, Woodford Counties	X		02-08-23
ROE # 54: Vermilion County	X		02-08-23
ROE # 56: Will County	X	X	09-27-23
Intermediate Service Center # 01: North Cook	X		02-22-23
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		02-22-23

**Report not released as of September 30, 2024*

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2023, September 30, 2023 and December 31, 2023. As the year progresses the “date released” column along with type of agency engagement columns will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2023, SEPTEMBER 30, 2023 AND DECEMBER 31, 2023

F = Financial Audits C = Compliance Attestation Examinations S = Single Audits

AGENCY	F	C	S	DATE RELEASED
Abraham Lincoln Presidential Library and Museum		X		05-16-24
Architect of the Capitol				
Arts Council		X		05-16-24
Arts Council Foundation		X		05-16-24
Board of Examiners		X		06-27-24
Board of Higher Education		X		07-16-24
Capital Development Board	X			01-25-24
Chicago State University	X			02-22-24
Chicago State University		X		05-23-24
Chicago State University			X	03-28-24
Civil Service Commission		X		08-29-24
Commission on Equity and Inclusion		X		06-06-24
Commission on Government Forecasting and Accountability				
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-21-23
Comptroller – <i>Fiscal Officer Responsibilities</i>		X		02-22-24
Court of Claims		X		04-25-24
Coroner Training Board				
Criminal Justice Information Authority		X		06-13-24
Deaf and Hard of Hearing Commission		X		07-09-24
Department of Agriculture		X		07-09-24

AGENCY	F	C	S	DATE RELEASED
Department of Central Management Services	X			02-15-24
Department of Central Management Services		X		05-07-24
Department of Central Management Services - <i>University Benefit Schedule</i>		X		11-28-23
Department of Central Management Services - <i>Teacher Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services - <i>Teacher Health Insurance Security Fund - Special Report</i>	X			08-01-24
Department of Central Management Services - <i>Local Government Health Insurance Reserve Fund</i>	X			02-15-24
Department of Central Management Services - <i>Community College Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services - <i>Community College Health Ins. Security Fund - Special Report</i>	X			08-01-24
Department of Central Management Services - <i>State Employees Group Insurance Program</i>		X		08-01-24
Department of Employment Security	X			08-15-24
Department of Employment Security		X		09-26-24
Department of Healthcare and Family Services				
Department of Healthcare and Family Services				
Department of Human Rights		X		04-16-24
Department of Human Services				
Department of Human Services				
Department of Innovation and Technology	X			05-02-24
Department of Labor		X		03-28-24
Department of Natural Resources - <i>Capital Asset Account</i>	X			02-22-24
Department of Public Health		X		08-01-24
Department of Revenue	X			07-16-24
Department of Transportation	X			03-28-24
DuQuoin State Fair (09/30)		X		04-30-24
Eastern Illinois University	X			02-06-24
Eastern Illinois University		X		04-25-24
Eastern Illinois University			X	02-22-24
Emergency Management Agency and Office of Homeland Security		X		08-08-24
Environmental Protection Agency - <i>Water Revolving Fund</i>	X			03-07-24
Executive Ethics Commission		X		08-15-24
Executive Office of Inspector General		X		04-04-24
General Assembly - Senate				
General Assembly - House				
General Assembly Retirement System	X			02-29-24
General Assembly Retirement System		X		07-16-24
General Assembly Retirement System - <i>House and Senate Census Data Report</i>		X		07-18-24

AGENCY	F	C	S	DATE RELEASED
Governor's Office of Management and Budget		X		03-21-24
Governors State University	X			03-28-24
Governors State University		X		05-07-24
Governors State University			X	03-28-24
Guardianship and Advocacy Commission		X		06-25-24
Human Rights Commission				
Illinois Commerce Commission		X		04-25-24
Illinois Community College Board		X		07-16-24
Illinois Conservation Foundation	X			02-06-24
Illinois Conservation Foundation		X		02-06-24
Illinois Council on Developmental Disabilities		X		07-02-24
Illinois Court Commission		X		08-08-24
Illinois Educational Labor Relations Board		X		04-25-24
Illinois Finance Authority	X			02-06-24
Illinois Finance Authority		X		04-04-24
Illinois Gaming Board – <i>Gaming Fund</i>	X			01-11-24
Illinois Grain Insurance Corporation	X			05-23-24
Illinois Grain Insurance Corporation		X		05-23-24
Illinois Housing Development Authority	X			12-21-23
Illinois Housing Development Authority			X	02-22-24
Illinois Labor Relations Board		X		03-14-24
Illinois Math and Science Academy	X			03-05-24
Illinois Math and Science Academy		X		03-05-24
Illinois Math and Science Academy Fund	X			11-28-23
Illinois Math and Science Academy Fund		X		11-28-23
Illinois Power Agency	X			02-15-24
Illinois State Fair (09/30)		X		04-30-24
Illinois State Toll Highway Authority (12/31)	X			08-01-24
Illinois State University	X			02-22-24
Illinois State University		X		05-02-24
Illinois State University			X	03-28-24
Illinois Student Assistance Commission	X			04-04-24
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		03-21-24
Illinois Student Assistance Commission – <i>Prepaid Tuition</i>	X			04-04-24
Illinois Supreme Court		X		07-18-24

AGENCY	F	C	S	DATE RELEASED
Illinois Workers' Compensation Commission – <i>Self Insurer's Fund</i>	X			02-15-24
Illinois Workers' Compensation Commission		X		05-30-24
Independent Tax Tribunal		X		06-25-24
Judges' Retirement System	X			02-29-24
Judges' Retirement System		X		07-16-24
Judges' Retirement System - <i>Supreme Court Census Data Report</i>		X		07-18-24
Legislative Audit Commission				
Legislative Printing Unit				
Legislative Reference Bureau		X		03-28-24
Liquor Control Commission		X		07-09-24
Literacy Foundation	X			02-15-24
Literacy Foundation		X		02-15-24
Lottery	X			02-06-24
Lottery		X		05-09-24
Mid Illinois Medical District Commission		X		05-02-24
Metropolitan Pier and Exposition Authority		X		04-25-24
Northeastern Illinois University	X			03-28-24
Northeastern Illinois University		X		05-23-24
Northeastern Illinois University			X	03-28-24
Northern Illinois University	X			03-28-24
Northern Illinois University		X		06-13-24
Northern Illinois University			X	03-28-24
Office of the Governor		X		07-18-24
Office of the Lieutenant Governor		X		02-08-24
Secretary of State	X			02-08-24
Secretary of State		X		04-25-24
Southern Illinois University	X			03-05-24
Southern Illinois University		X		07-18-24
Southern Illinois University			X	03-28-24
State Board of Education	X			03-14-24
State Board of Elections		X		04-30-24
State Board of Investment	X			01-18-24
State Board of Investment		X		07-09-24

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System	X			02-29-24
State Employees' Retirement System		X		07-16-24
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Employees' Retirement System – Census Data Reports				
- Capital Development Board		X		08-29-24
- Department of Central Management Services		X		07-09-24
- Department of Children and Family Services		X		08-29-24
- Department of Corrections		X		08-29-24
- Department of Healthcare and Family Services		X		08-29-24
- Department of Human Services		X		08-29-24
- Department of Innovation and Technology		X		07-09-24
- Department of Revenue		X		08-29-24
- Department of Transportation		X		07-09-24
- Environmental Protection Agency – <i>Water Revolving Fund</i>		X		08-29-24
- Illinois State Police (District 15)		X		08-29-24
- Illinois State Toll Highway Authority		X		08-29-24
- Illinois Student Assistance Commission		X		08-29-24
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>		X		08-29-24
- Lottery		X		08-29-24
- Secretary of State		X		08-29-24
- State Board of Education		X		08-29-24
State Universities' Retirement System	X			02-29-24
State Universities' Retirement System		X		05-23-24
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Universities' Retirement System – Census Data Reports				
- Chicago State University		X		03-14-24
- Eastern Illinois University		X		03-14-24
- Governors State University		X		03-14-24
- Illinois State University		X		03-14-24
- Northeastern Illinois University		X		03-14-24
- Northern Illinois University		X		03-14-24
- Southern Illinois University		X		03-14-24
- University of Illinois		X		03-14-24
- Western Illinois University		X		03-14-24
Statewide Financial Audit				
Statewide Single Audit – <i>Federal Funds</i>				

AGENCY	F	C	S	DATE RELEASED
Supreme Court Historic Preservation Commission				
Teachers' Retirement System	X			01-18-24
Teachers' Retirement System		X		03-14-24
Teachers' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-15-24
Teachers' Pension and Retirement System – <i>Chicago</i>		X		11-28-23
Treasurer – <i>College Savings Program</i>	X			09-19-24
Treasurer – <i>Fiscal Officer Responsibilities</i>	X			06-06-24
Treasurer – <i>Illinois Funds</i>	X			08-08-24
Treasurer – <i>Securities Lending Program</i>		X		12-21-23
Treasurer – <i>Non-Fiscal Officer</i>				
Universities Civil Service Commission				
University of Illinois	X			02-06-24
University of Illinois – <i>Health Services Facilities System</i>	X			02-06-24
University of Illinois – <i>Auxiliary Facilities System</i>	X			02-06-24
University of Illinois		X		05-07-24
University of Illinois			X	03-28-24
Western Illinois University	X			03-14-24
Western Illinois University		X		05-09-24
Western Illinois University			X	03-14-24

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2023.

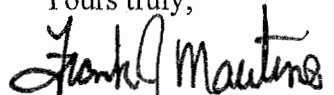
INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2024

●	Comptroller
●	Department of Central Management Services
●	Department of Employment Security
●	Department of Healthcare and Family Services
●	Department of Human Services
●	Eastern Illinois University
●	Governor State University
●	Illinois Community College Board
●	Illinois State University
●	Illinois Workers Compensation Commission
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
●	Lottery
●	Northeastern Illinois University
●	State Board of Elections
●	State Employees' Retirement System
●	State University's Retirement System
●	Western Illinois University

EMERGENCY PURCHASES

The Illinois Procurement Code requires agencies expending funds in an emergency to file a statement with the Auditor General within 10 days after the procurement, setting forth the amount expended, the name of the contractor, and the circumstances requiring the emergency purchase. The Auditor General, in turn, is required to file a quarterly report with the Commission and the Governor setting forth a complete listing of all emergency purchases reported during that quarter. The latest report is for the first quarter of Fiscal Year 2025 and it contains one hundred two filings with this office.

Yours truly,


FRANK J. MAUTINO
Auditor General

SPRINGFIELD OFFICE:
 400 WEST MONROE
 SUITE 306 • 62704
 PHONE: 217/782-6046
 FAX: 217/785-8222 • TTY: 888/261-2887
 FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
 MICHAEL A. BILANDIC BLDG. • SUITE S-900
 160 NORTH LASALLE • 60601-3103
 PHONE: 312/814-4000
 FAX: 312/814-4006
 FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
 FRANK J. MAUTINO

January 15, 2025

Legislative Audit Commission
 622 Stratton Office Building
 Springfield, IL 62706

Dear Members:

In accordance with section 3-15 of the Illinois State Auditing Act (30 ILCS 5/3-15), I hereby submit the report of the operations of the Office of the Auditor General for the second quarter FY 25 ending December 31, 2024.

FISCAL MATTERS

FY 2025 – SECOND QUARTER				
	Appropriations	Expended	Obligated	Balance
GRF Operations:				
Personal Services	\$ 7,500,000	\$ 3,346,781	\$ -	\$ 4,153,219
Social Security	600,000	244,153	-	355,847
GRF Operations Total	\$ 8,100,000	\$ 3,590,934	\$ -	\$ 4,509,066
Audit Expense Fund				
Audit/Studies/Invest.	\$ 38,229,296	\$ 10,909,793	\$ 18,075,809	\$ 9,243,694

PERSONNEL

PERSONNEL					
	10/01/2024	Appointments	Separations	Transfers	12/31/2024
Springfield	71	1	3	0	69
Chicago	5	0	0	0	5
TOTAL	76	1	3	0	74

CONTRACTS

During the second quarter of Fiscal Year 2025, the Office of the Auditor General entered into two Regional Office of Education audit contracts, one Information Technology contract and two Financial/Compliance audit contracts.

TRAINING

During the second quarter of Fiscal Year 2025, OAG-sponsored training included:

- OAG Audit Issues Update: December 2024

Additional external-sponsored training in which OAG staff participated included:

- 2024 NLPES Professional Development Seminar
- SIAAB Fall Government Auditing Conference
- Becker: Individual Webcasts

PERFORMANCE AUDITS

The Office of the Auditor General conducts performance audits pursuant to Section 3-2 of the Illinois State Auditing Act (30 ILCS 5/) when directed by the Legislative Audit Commission or by either house of the General Assembly. Findings and recommendations are reported to the General Assembly and to the Governor. Performance Audits are conducted in accordance with Government Auditing Standards established by the Government Accountability Office (GAO), which is headed by the U.S. Comptroller General, and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

PERFORMANCE DIVISION 2023-2024		
Name of Audit	Authority	Date Released
1. Performance Audit of the Department of Healthcare and Family Services' administration of the program of Medicaid services and coverage provided to undocumented immigrants	LAC #165	
2. Performance Audit of the State's Business Enterprise Program and the State's Veterans Business Program	LAC #166	
3. Performance Audit of the Illinois Emergency Management Agency's administration of contracts and staffing	LAC #167	
4. Performance Audit of Medicaid eligibility determinations for Long-Term Care	305 ILCS 5/11-5.4	
5. Performance Audit of DCFS Child Safety and Well Being	PA 101-237	
6. Performance Audit of the oversight of the Independent Service Coordination (ISC) program by the Department of Human Services' Division of Developmental Disabilities	HR #66	12-19-24
7. Annual Review of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems	PA 97-694 PA 100-465	12-19-24
8. Annual Review of Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust	PA 95-708	12-19-24
9. Program Audit of the Department of Human Services' Office of Inspector General	20 ILCS 1305/1-17(w)	12-04-24
10. Annual Review of Information Submitted by the Retirement Plan for Chicago Transit Authority Employees	PA 95-708	11-26-24
11. Performance Audit of the Department of Human Services' oversight and monitoring of the Community Integrated Living Arrangement Program	LAC #164	08-28-24
12. Management Audit of the State's Boards and Commissions	HR #677	06-04-24
13. Performance Audit of the Illinois Department of Transportation's certification of businesses as DBEs	LAC #160	04-10-24
14. Annual Review of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems	PA 97-694 PA 100-465	12-21-23
15. Annual Review of Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust	PA 95-708	12-21-23
16. Annual Review of Information Submitted by the Retirement Plan for Chicago Transit Authority Employees	PA 95-708	11-29-23
17. Performance Audit of the Unemployment Programs administered by the Illinois Department of Employment Security	LAC #158	07-26-23
18. Program Audit of the Covering All Kids Health Insurance Program – FY 2019 – FY 2022	215 ILCS 170/63	06-21-23
19. Program Audit of the Business Interruption Grant Program	LAC #159	05-24-23
20. Performance Audit of the Department of Healthcare and Family Services' Administration of Pharmacy Benefit Managers	SR #792	05-17-23

REGIONAL OFFICES OF EDUCATION AUDITS

Public Act 92-544, effective June 12, 2002, gave the Office of the Auditor General the responsibility for the conduct of annual audits of the financial statements of all accounts, funds and the moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State. Previously, these audits were the responsibility of the Illinois State Board of Education.

The following is a list of audits for the period ending June 30, 2023. As the audits for this fiscal year are released, the "Date Released" column will be completed. In addition, the list of fiscal year 2022 audits is presented afterwards.

REGIONAL OFFICE OF EDUCATION AUDITS			
For the Period Ending June 30, 2023			
<i>F = Financial Audit</i>		<i>S = Single Audit</i>	
Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	04-24-24
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	04-03-24
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-27-24
ROE # 09: Champaign, Ford Counties	X	X	04-24-24
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X		02-14-24
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		04-10-24
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		06-26-24
ROE # 16: DeKalb County	X		03-13-24
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	06-05-24
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		01-31-24
ROE # 21: Franklin, Johnson, Massac, Williamson Counties	X	X	07-17-24
ROE # 24: Grundy, Kendall Counties	X		04-24-24
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		03-13-24
ROE # 28: Bureau, Henry, Stark Counties	X	X	06-05-24
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County	X	X	04-10-24
ROE # 32: Iroquois, Kankakee Counties	X	X	02-28-24
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-01-24
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X	X	02-14-24
ROE # 39: Macon, Piatt Counties			*
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties			*
ROE # 41: Madison County	X		04-10-24
ROE # 44: McHenry County			*
ROE # 45: Monroe, Randolph Counties	X		07-31-24
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County	X		05-01-24
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County	X		06-26-24
ROE # 51: Menard, Sangamon Counties	X		02-14-24
ROE # 53: Mason, Tazewell, Woodford Counties	X		03-13-24
ROE # 54: Vermilion County	X		03-13-24
ROE # 56: Will County			*
Intermediate Service Center # 01: North Cook	X		02-28-24
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		01-31-24

*Report not released as of December 31, 2024

REGIONAL OFFICE OF EDUCATION AUDITS

For the Period Ending June 30, 2022

F = Financial Audit

S = Single Audit

Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	05-24-23
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	02-22-23
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-29-23
ROE # 09: Champaign, Ford Counties	X	X	05-10-23
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X	X	05-10-23
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		06-28-23
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		02-14-24
ROE # 16: DeKalb County	X		04-19-23
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	06-14-23
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		05-10-23
ROE # 21: Franklin, Johnson, Massac, Williamson Counties	X	X	07-25-23
ROE # 24: Grundy, Kendall Counties	X		02-14-24
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		06-28-23
ROE # 28: Bureau, Henry, Stark Counties	X	X	06-28-23
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties	X		06-26-24
ROE # 31: Kane County	X	X	06-28-23
ROE # 32: Iroquois, Kankakee Counties	X	X	05-10-23
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-24-23
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X		01-11-23
ROE # 39: Macon, Piatt Counties	X	X	01-31-24
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties	X		01-31-24
ROE # 41: Madison County	X		08-16-23
ROE # 44: McHenry County	X		03-13-24
ROE # 45: Monroe, Randolph Counties	X		05-10-23
ROE # 47: Lee, Ogle, Whiteside Counties	X	X	08-21-24
ROE # 48: Peoria County	X		05-24-23
ROE # 49: Rock Island County	X	X	04-19-23
ROE # 50: St. Clair County	X	X	07-25-23
ROE # 51: Menard, Sangamon Counties	X		04-19-23
ROE # 53: Mason, Tazewell, Woodford Counties	X		02-08-23
ROE # 54: Vermilion County	X		02-08-23
ROE # 56: Will County	X	X	09-27-23
Intermediate Service Center # 01: North Cook	X		02-22-23
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		02-22-23

**Report not released as of December 31, 2024*

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2023, September 30, 2023 and December 31, 2023. As the year progresses the “date released” column along with type of agency engagement columns will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2023, SEPTEMBER 30, 2023 AND DECEMBER 31, 2023

F = Financial Audits C = Compliance Attestation Examinations S = Single Audits

AGENCY	F	C	S	DATE RELEASED
Abraham Lincoln Presidential Library and Museum		X		05-16-24
Architect of the Capitol		X		10-31-24
Arts Council		X		05-16-24
Arts Council Foundation		X		05-16-24
Board of Examiners		X		06-27-24
Board of Higher Education		X		07-16-24
Capital Development Board	X			01-25-24
Chicago State University	X			02-22-24
Chicago State University		X		05-23-24
Chicago State University			X	03-28-24
Civil Service Commission		X		08-29-24
Commission on Equity and Inclusion		X		06-06-24
Commission on Government Forecasting and Accountability		X		11-07-24
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-21-23
Comptroller – <i>Fiscal Officer Responsibilities</i>		X		02-22-24
Court of Claims		X		04-25-24
Coroner Training Board				
Criminal Justice Information Authority		X		06-13-24
Deaf and Hard of Hearing Commission		X		07-09-24
Department of Agriculture		X		07-09-24

AGENCY	F	C	S	DATE RELEASED
Department of Central Management Services	X			02-15-24
Department of Central Management Services		X		05-07-24
Department of Central Management Services – <i>University Benefit Schedule</i>		X		11-28-23
Department of Central Management Services – <i>Teacher Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services – <i>Teacher Health Insurance Security Fund – Special Report</i>	X			08-01-24
Department of Central Management Services – <i>Local Government Health Insurance Reserve Fund</i>	X			02-15-24
Department of Central Management Services – <i>Community College Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services – <i>Community College Health Ins. Security Fund – Special Report</i>	X			08-01-24
Department of Central Management Services – <i>State Employees Group Insurance Program</i>		X		08-01-24
Department of Employment Security	X			08-15-24
Department of Employment Security		X		09-26-24
Department of Healthcare and Family Services	X			12-19-24
Department of Healthcare and Family Services		X		12-19-24
Department of Human Rights		X		04-16-24
Department of Human Services	X			12-19-24
Department of Human Services				
Department of Innovation and Technology	X			05-02-24
Department of Labor		X		03-28-24
Department of Natural Resources – <i>Capital Asset Account</i>	X			02-22-24
Department of Public Health		X		08-01-24
Department of Revenue	X			07-16-24
Department of Transportation	X			03-28-24
DuQuoin State Fair (09/30)		X		04-30-24
Eastern Illinois University	X			02-06-24
Eastern Illinois University		X		04-25-24
Eastern Illinois University			X	02-22-24
Emergency Management Agency and Office of Homeland Security		X		08-08-24
Environmental Protection Agency – <i>Water Revolving Fund</i>	X			03-07-24
Executive Ethics Commission		X		08-15-24
Executive Office of Inspector General		X		04-04-24
General Assembly – Senate		X		10-03-24
General Assembly – House		X		10-03-24
General Assembly Retirement System	X			02-29-24
General Assembly Retirement System		X		07-16-24
General Assembly Retirement System – <i>House and Senate Census Data Report</i>		X		07-18-24

AGENCY	F	C	S	DATE RELEASED
Governor's Office of Management and Budget		X		03-21-24
Governors State University	X			03-28-24
Governors State University		X		05-07-24
Governors State University			X	03-28-24
Guardianship and Advocacy Commission		X		06-25-24
Human Rights Commission				
Illinois Commerce Commission		X		04-25-24
Illinois Community College Board		X		07-16-24
Illinois Conservation Foundation	X			02-06-24
Illinois Conservation Foundation		X		02-06-24
Illinois Council on Developmental Disabilities		X		07-02-24
Illinois Court Commission		X		08-08-24
Illinois Educational Labor Relations Board		X		04-25-24
Illinois Finance Authority	X			02-06-24
Illinois Finance Authority		X		04-04-24
Illinois Gaming Board – <i>Gaming Fund</i>	X			01-11-24
Illinois Grain Insurance Corporation	X			05-23-24
Illinois Grain Insurance Corporation		X		05-23-24
Illinois Housing Development Authority	X			12-21-23
Illinois Housing Development Authority			X	02-22-24
Illinois Labor Relations Board		X		03-14-24
Illinois Math and Science Academy	X			03-05-24
Illinois Math and Science Academy		X		03-05-24
Illinois Math and Science Academy Fund	X			11-28-23
Illinois Math and Science Academy Fund		X		11-28-23
Illinois Power Agency	X			02-15-24
Illinois State Fair (09/30)		X		04-30-24
Illinois State Toll Highway Authority (12/31)	X			08-01-24
Illinois State University	X			02-22-24
Illinois State University		X		05-02-24
Illinois State University			X	03-28-24
Illinois Student Assistance Commission	X			04-04-24
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		03-21-24
Illinois Student Assistance Commission – <i>Prepaid Tuition</i>	X			04-04-24
Illinois Supreme Court		X		07-18-24

AGENCY	F	C	S	DATE RELEASED
Illinois Workers' Compensation Commission – <i>Self Insurer's Fund</i>	X			02-15-24
Illinois Workers' Compensation Commission		X		05-30-24
Independent Tax Tribunal		X		06-25-24
Judges' Retirement System	X			02-29-24
Judges' Retirement System		X		07-16-24
Judges' Retirement System - <i>Supreme Court Census Data Report</i>		X		07-18-24
Legislative Audit Commission				
Legislative Printing Unit		X		11-14-24
Legislative Reference Bureau		X		03-28-24
Liquor Control Commission		X		07-09-24
Literacy Foundation	X			02-15-24
Literacy Foundation		X		02-15-24
Lottery	X			02-06-24
Lottery		X		05-09-24
Mid Illinois Medical District Commission		X		05-02-24
Metropolitan Pier and Exposition Authority		X		04-25-24
Northeastern Illinois University	X			03-28-24
Northeastern Illinois University		X		05-23-24
Northeastern Illinois University			X	03-28-24
Northern Illinois University	X			03-28-24
Northern Illinois University		X		06-13-24
Northern Illinois University			X	03-28-24
Office of the Governor		X		07-18-24
Office of the Lieutenant Governor		X		02-08-24
Secretary of State	X			02-08-24
Secretary of State		X		04-25-24
Southern Illinois University	X			03-05-24
Southern Illinois University		X		07-18-24
Southern Illinois University			X	03-28-24
State Board of Education	X			03-14-24
State Board of Elections		X		04-30-24
State Board of Investment	X			01-18-24
State Board of Investment		X		07-09-24

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System	X			02-29-24
State Employees' Retirement System		X		07-16-24
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Employees' Retirement System – Census Data Reports				
- Capital Development Board		X		08-29-24
- Department of Central Management Services		X		07-09-24
- Department of Children and Family Services		X		08-29-24
- Department of Corrections		X		08-29-24
- Department of Healthcare and Family Services		X		08-29-24
- Department of Human Services		X		08-29-24
- Department of Innovation and Technology		X		07-09-24
- Department of Revenue		X		08-29-24
- Department of Transportation		X		07-09-24
- Environmental Protection Agency – <i>Water Revolving Fund</i>		X		08-29-24
- Illinois State Police (District 15)		X		08-29-24
- Illinois State Toll Highway Authority		X		08-29-24
- Illinois Student Assistance Commission		X		08-29-24
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>		X		08-29-24
- Lottery		X		08-29-24
- Secretary of State		X		08-29-24
- State Board of Education		X		08-29-24
State Universities' Retirement System	X			02-29-24
State Universities' Retirement System		X		05-23-24
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Universities' Retirement System – Census Data Reports				
- Chicago State University		X		03-14-24
- Eastern Illinois University		X		03-14-24
- Governors State University		X		03-14-24
- Illinois State University		X		03-14-24
- Northeastern Illinois University		X		03-14-24
- Northern Illinois University		X		03-14-24
- Southern Illinois University		X		03-14-24
- University of Illinois		X		03-14-24
- Western Illinois University		X		03-14-24
Statewide Financial Audit				
Statewide Single Audit – <i>Federal Funds</i>				

AGENCY	F	C	S	DATE RELEASED
Supreme Court Historic Preservation Commission				
Teachers' Retirement System	X			01-18-24
Teachers' Retirement System		X		03-14-24
Teachers' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-15-24
Teachers' Pension and Retirement System – <i>Chicago</i>		X		11-28-23
Treasurer – <i>College Savings Program</i>	X			09-19-24
Treasurer – <i>Fiscal Officer Responsibilities</i>	X			06-06-24
Treasurer – <i>Illinois Funds</i>	X			08-08-24
Treasurer – <i>Securities Lending Program</i>		X		12-21-23
Treasurer – <i>Non-Fiscal Officer</i>				
Universities Civil Service Commission				
University of Illinois	X			02-06-24
University of Illinois – <i>Health Services Facilities System</i>	X			02-06-24
University of Illinois – <i>Auxiliary Facilities System</i>	X			02-06-24
University of Illinois		X		05-07-24
University of Illinois			X	03-28-24
Western Illinois University	X			03-14-24
Western Illinois University		X		05-09-24
Western Illinois University			X	03-14-24

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2023.

INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2024

●	Comptroller
●	Department of Central Management Services
●	Department of Employment Security
●	Department of Healthcare and Family Services
●	Department of Human Services
●	Eastern Illinois University
●	Governor State University
●	Illinois Community College Board
●	Illinois State University
●	Illinois Workers Compensation Commission
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
●	Lottery
●	Northeastern Illinois University
●	State Board of Elections
●	State Employees' Retirement System
●	State University's Retirement System
●	Western Illinois University

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2024 and December 31, 2024. As the year progresses the "date released" column will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2024 AND DECEMBER 31, 2024

F = Financial Audits

C = Compliance Attestation Examinations

S = Single Audits

AGENCY	F	C	S	DATE RELEASED
Attorney General				
Capital Development Board				
Capitol Development Board				
Chicago State University				
Chicago State University				
Chicago State University				
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-19-24
Comptroller - <i>Fiscal Officer Responsibilities</i>				
Comptroller - <i>Non-Fiscal Officer</i>				
Department on Aging				
Department of Central Management Services				
Department of Central Management Services - <i>University Benefit Schedule</i>		X		12-12-24
Department of Central Management Service - <i>Teacher Health Insurance Security Fund</i>				
Department of Central Management Service - <i>Teacher Health Insurance Security Fund - Special Report</i>				
Department of Central Management Services - <i>Local Gov't Health Insurance Reserve Fund</i>				
Department of Central Management Services - <i>Community College Health Insurance Security Fund</i>				
Department of Central Management Services - <i>Community College Health Ins. Security Fund - Special Report</i>				
Department of Central Management Services - <i>State Employees Group Insurance Program</i>				
Department of Children and Family Services				
Department of Commerce and Economic Opportunity				

AGENCY	F	C	S	DATE RELEASED
Department of Corrections				
Department of Employment Security				
Department of Financial and Professional Regulation				
Department of Healthcare and Family Services				
Department of Human Services				
Department of Innovation and Technology				
Department of Innovation and Technology				
Department of Insurance				
Department of Juvenile Justice				
Department of Military Affairs				
Department of Natural Resources – <i>Capital Asset Account</i>				
Department of Natural Resources				
Department of Revenue				
Department of Revenue				
Department of Transportation				
Department of Transportation				
Department of Veterans' Affairs				
Eastern Illinois University				
Eastern Illinois University				
Eastern Illinois University				
Environmental Protection Agency – <i>Water Revolving Fund</i>				
Environmental Protection Agency				
Environmental Protection Trust Fund Commission				
General Assembly Retirement System				
General Assembly Retirement System – <i>House and Senate Census Data Report</i>				
Governors State University				
Governors State University				
Governors State University				
Illinois Commerce Commission – <i>Statewide 911 Fund & Wireless Carrier</i>				
Illinois Conservation Foundation				
Illinois Finance Authority				

AGENCY	F	C	S	DATE RELEASED
Illinois Gaming Board – <i>Gaming Fund</i>				
Illinois Gaming Board				
Illinois Joining Forces Foundation				
Illinois Joining Forces Foundation				
Illinois Housing Development Authority	X			12-12-24
Illinois Housing Development Authority				
Illinois Housing Development Authority				
Illinois Mathematics and Science Academy				
Illinois Mathematics and Science Academy				
Illinois Mathematics and Science Academy Fund	X			11-26-24
Illinois Power Agency				
Illinois Power Agency				
Illinois Racing Board				
Illinois State Board of Investment				
Illinois State Police				
Illinois State Police – <i>Statewide 911 Fund & Wireless Carrier</i>				
Illinois State Police – <i>State Asset Forfeiture Fund</i>				
Illinois State Toll Highway Authority (12/31)				
Illinois State Toll Highway Authority (12/31)				
Illinois State University	X			12-12-24
Illinois State University				
Illinois State University				
Illinois Student Assistance Commission				
Illinois Student Assistance Commission				
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>				
Illinois Student Assistance Commission - <i>Prepaid Tuition</i>				
Illinois Workers' Comp. Comm. - <i>Self Insurer's Fund</i>				
Joint Committee on Administrative Rules				
Judges' Retirement System				
Judges' Retirement System – <i>Supreme Court Census Data Report</i>				
Judicial Inquiry Board				
Law Enforcement Training Standards Board				

AGENCY	F	C	S	DATE RELEASED
Legislative Ethics Commission				
Legislative Information System				
Legislative Inspector General				
Lottery				
Northeastern Illinois University				
Northeastern Illinois University				
Northeastern Illinois University				
Northern Illinois University				
Northern Illinois University				
Northern Illinois University				
Pollution Control Board				
Prisoner Review Board				
Procurement Policy Board				
Property Tax Appeal Board				
Railsplitter Tobacco Settlement Authority				
Railsplitter Tobacco Settlement Authority				
Roseland Community Medical District Commission (12/31)				
Secretary of State				
Sex Offender Management Board				
Southern Illinois University				
Southern Illinois University				
Southern Illinois University				
State Appellate Defender				
State's Attorneys Appellate Prosecutor				
State Board of Education				
State Board of Education				

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System				
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>				
State Employees' Retirement System – Census Data Reports				
- Capital Development Board				
- Department of Central Management Services				
- Department of Children and Family Services				
- Department of Corrections				
- Department of Healthcare and Family Services				
- Department of Human Services				
- Department of Innovation and Technology				
- Department of Revenue				
- Department of Transportation				
- Environmental Protection Agency – <i>Water Revolving Fund</i>				
- Illinois State Police (District 15)				
- Illinois State Toll Highway Authority				
- Illinois Student Assistance Commission				
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>				
- Lottery				
- Secretary of State				
- State Board of Education				
State Fire Marshal				
State Police Merit Board				
State Universities' Retirement System				
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>				
State Universities' Retirement System – Census Data Reports				
- Chicago State University				
- Eastern Illinois University				
- Governors State University				
- Illinois State University				
- Northeastern Illinois University				
- Northern Illinois University				
- Southern Illinois University				
- University of Illinois				
- Western Illinois University				

AGENCY	F	C	S	DATE RELEASED
Statewide Financial Statement Audit				
Statewide Single Audit – <i>Federal Funds</i>				
Teachers’ Retirement System				
Teachers’ Retirement System – – <i>Report on Allocation of Pension Amounts</i>				
Treasurer - <i>College Savings Program</i>				
Treasurer - <i>Fiscal Officer</i>				
Treasurer - <i>Illinois Funds</i>				
Treasurer - <i>Securities Lending Program</i>				
University of Illinois				
University of Illinois – <i>Health Services Facilities System</i>				
University of Illinois – <i>Auxiliary Facilities System</i>				
University of Illinois				
University of Illinois				
Western Illinois University				
Western Illinois University				
Western Illinois University				

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2024.


INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2025

●	Comptroller
●	Department of Children and Family Services
●	Department of Human Services
●	Illinois State Toll Highway Authority
●	Illinois Student Assistance Commission
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
●	Northern Illinois University
●	Southern Illinois University
●	University of Illinois

EMERGENCY PURCHASES

The Illinois Procurement Code requires agencies expending funds in an emergency to file a statement with the Auditor General within 10 days after the procurement, setting forth the amount expended, the name of the contractor, and the circumstances requiring the emergency purchase. The Auditor General, in turn, is required to file a quarterly report with the Commission and the Governor setting forth a complete listing of all emergency purchases reported during that quarter. The latest report is for the second quarter of Fiscal Year 2025 and it contains ninety-one filings with this office.

Yours truly,



FRANK J. MAUTINO
Auditor General

SPRINGFIELD OFFICE:

400 WEST MONROE

SUITE 306 • 62704

PHONE: 217/782-6046

FAX: 217/785-8222 • TTY: 888/261-2887

FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900

160 NORTH LASALLE • 60601-3103

PHONE: 312/814-4000

FAX: 312/814-4006

FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL

FRANK J. MAUTINO

April 15, 2025

Legislative Audit Commission
622 Stratton Office Building
Springfield, IL 62706

Dear Members:

In accordance with section 3-15 of the Illinois State Auditing Act (30 ILCS 5/3-15), I hereby submit the report of the operations of the Office of the Auditor General for the third quarter FY 25 ending March 31, 2025.

FISCAL MATTERS

FY 2025 – THIRD QUARTER

	Appropriations	Expended	Obligated	Balance
GRF Operations:				
Personal Services	\$ 7,500,000	\$ 4,942,519	\$ -	\$ 2,557,481
Social Security	600,000	360,548	-	239,452
GRF Operations Total	\$ 8,100,000	\$ 5,303,067	\$ -	\$ 2,796,933
Audit Expense Fund				
Audit/Studies/Invest.	\$ 38,229,296	\$ 14,910,684	\$ 14,637,435	\$ 8,681,177

PERSONNEL

PERSONNEL					
	01/01/2025	Appointments	Separations	Transfers	03/31/2025
Springfield	69	0	1	0	68
Chicago	5	0	0	0	5
TOTAL	74	0	1	0	73

CONTRACTS

During the third quarter of Fiscal Year 2025, the Office of the Auditor General entered into two Regional Office of Education audit contracts and thirteen Financial/Compliance audit contracts.

TRAINING

During the third quarter of Fiscal Year 2025, OAG-sponsored training included:

- Illinois OAG Audit Roundtable
- OAG Audit Issues Update: March 2025

Additional external-sponsored training in which OAG staff participated included:

- Becker: Individual Webcasts

PERFORMANCE AUDITS

The Office of the Auditor General conducts performance audits pursuant to Section 3-2 of the Illinois State Auditing Act (30 ILCS 5/) when directed by the Legislative Audit Commission or by either house of the General Assembly. Findings and recommendations are reported to the General Assembly and to the Governor. Performance Audits are conducted in accordance with Government Auditing Standards established by the Government Accountability Office (GAO), which is headed by the U.S. Comptroller General, and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

PERFORMANCE DIVISION 2024-2025		
Name of Audit	Authority	Date Released
1. Performance Audit of the State's Business Enterprise Program and the State's Veterans Business Program	LAC #166	
2. Performance Audit of the Illinois Emergency Management Agency's administration of contracts and staffing	LAC #167	
3. Performance Audit of Medicaid eligibility determinations for Long-Term Care	305 ILCS 5/11-5.4	
4. Performance Audit of DCFS Child Safety and Well Being	PA 101-237	
5. Performance Audit of the Department of Healthcare and Family Services' administration of the program of Medicaid services and coverage provided to undocumented immigrants	LAC #165	02-26-25
6. Performance Audit of the oversight of the Independent Service Coordination (ISC) program by the Department of Human Services' Division of Developmental Disabilities	HR #66	12-19-24
7. Annual Review of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems	PA 97-694 PA 100-465	12-19-24
8. Annual Review of Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust	PA 95-708	12-19-24
9. Program Audit of the Department of Human Services' Office of Inspector General	20 ILCS 1305/1-17(w)	12-04-24
10. Annual Review of Information Submitted by the Retirement Plan for Chicago Transit Authority Employees	PA 95-708	11-26-24
11. Performance Audit of the Department of Human Services' oversight and monitoring of the Community Integrated Living Arrangement Program	LAC #164	08-28-24
12. Management Audit of the State's Boards and Commissions	HR #677	06-04-24
13. Performance Audit of the Illinois Department of Transportation's certification of businesses as DBEs	LAC #160	04-10-24

REGIONAL OFFICES OF EDUCATION AUDITS

Public Act 92-544, effective June 12, 2002, gave the Office of the Auditor General the responsibility for the conduct of annual audits of the financial statements of all accounts, funds and the moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State. Previously, these audits were the responsibility of the Illinois State Board of Education.

The following is a list of audits for the period ending June 30, 2024. As the audits for this fiscal year are released, the "Date Released" column will be completed. In addition, the list of fiscal year 2023 audits is presented afterwards.

REGIONAL OFFICE OF EDUCATION AUDITS			
For the Period Ending June 30, 2024			
<i>F = Financial Audit</i>		<i>S = Single Audit</i>	
Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties			*
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	01-22-25
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-05-25
ROE # 09: Champaign, Ford Counties			*
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties			*
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties			*
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		01-22-25
ROE # 16: DeKalb County	X		02-19-25
ROE # 17: Dewitt, Livingston, Logan, McLean Counties			*
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		03-26-25
ROE # 21: Franklin, Johnson, Massac, Williamson Counties			*
ROE # 24: Grundy, Kendall Counties	X		01-22-25
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties			*
ROE # 28: Bureau, Henry, Stark Counties			*
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County			*
ROE # 32: Iroquois, Kankakee Counties	X	X	03-05-25
ROE # 33: Henderson, Knox, Mercer, Warren Counties			*
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X	X	02-19-25
ROE # 39: Macon, Piatt Counties			*
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties			*
ROE # 41: Madison County			*
ROE # 44: McHenry County			*
ROE # 45: Monroe, Randolph Counties			*
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County			*
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County			*
ROE # 51: Menard, Sangamon Counties	X		03-05-25
ROE # 53: Mason, Tazewell, Woodford Counties	X		03-05-25
ROE # 54: Vermilion County	X		02-19-25
ROE # 56: Will County			*
Intermediate Service Center # 01: North Cook			*
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X	X	02-19-25

*Report not released as of March 31, 2025

REGIONAL OFFICE OF EDUCATION AUDITS

For the Period Ending June 30, 2023

F = Financial Audit

S = Single Audit

Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	04-24-24
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	04-03-24
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-27-24
ROE # 09: Champaign, Ford Counties	X	X	04-24-24
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X		02-14-24
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		04-10-24
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		06-26-24
ROE # 16: DeKalb County	X		03-13-24
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	06-05-24
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		01-31-24
ROE # 21: Franklin, Johnson, Massac, Williamson Counties	X	X	07-17-24
ROE # 24: Grundy, Kendall Counties	X		04-24-24
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		03-13-24
ROE # 28: Bureau, Henry, Stark Counties	X	X	06-05-24
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County	X	X	04-10-24
ROE # 32: Iroquois, Kankakee Counties	X	X	02-28-24
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-01-24
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X	X	02-14-24
ROE # 39: Macon, Piatt Counties	X	X	01-22-25
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties			*
ROE # 41: Madison County	X		04-10-24
ROE # 44: McHenry County	X		02-19-25
ROE # 45: Monroe, Randolph Counties	X		07-31-24
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County	X		05-01-24
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County	X		06-26-24
ROE # 51: Menard, Sangamon Counties	X		02-14-24
ROE # 53: Mason, Tazewell, Woodford Counties	X		03-13-24
ROE # 54: Vermilion County	X		03-13-24
ROE # 56: Will County	X	X	01-22-25
Intermediate Service Center # 01: North Cook	X		02-28-24
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		01-31-24

**Report not released as of March 31, 2025*

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2023, September 30, 2023 and December 31, 2023. As the year progresses the “date released” column along with type of agency engagement columns will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2023, SEPTEMBER 30, 2023 AND DECEMBER 31, 2023

F = Financial Audits C = Compliance Attestation Examinations S = Single Audits

AGENCY	F	C	S	DATE RELEASED
Abraham Lincoln Presidential Library and Museum		X		05-16-24
Architect of the Capitol		X		10-31-24
Arts Council		X		05-16-24
Arts Council Foundation		X		05-16-24
Board of Examiners		X		06-27-24
Board of Higher Education		X		07-16-24
Capital Development Board	X			01-25-24
Chicago State University	X			02-22-24
Chicago State University		X		05-23-24
Chicago State University			X	03-28-24
Civil Service Commission		X		08-29-24
Commission on Equity and Inclusion		X		06-06-24
Commission on Government Forecasting and Accountability		X		11-07-24
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-21-23
Comptroller – <i>Fiscal Officer Responsibilities</i>		X		02-22-24
Court of Claims		X		04-25-24
Coroner Training Board		X		01-09-25
Criminal Justice Information Authority		X		06-13-24
Deaf and Hard of Hearing Commission		X		07-09-24
Department of Agriculture		X		07-09-24

AGENCY	F	C	S	DATE RELEASED
Department of Central Management Services	X			02-15-24
Department of Central Management Services		X		05-07-24
Department of Central Management Services – <i>University Benefit Schedule</i>		X		11-28-23
Department of Central Management Services – <i>Teacher Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services – <i>Teacher Health Insurance Security Fund – Special Report</i>	X			08-01-24
Department of Central Management Services – <i>Local Government Health Insurance Reserve Fund</i>	X			02-15-24
Department of Central Management Services – <i>Community College Health Insurance Security Fund</i>	X			02-15-24
Department of Central Management Services – <i>Community College Health Ins. Security Fund – Special Report</i>	X			08-01-24
Department of Central Management Services – <i>State Employees Group Insurance Program</i>		X		08-01-24
Department of Employment Security	X			08-15-24
Department of Employment Security		X		09-26-24
Department of Healthcare and Family Services	X			12-19-24
Department of Healthcare and Family Services		X		12-19-24
Department of Human Rights		X		04-16-24
Department of Human Services	X			12-19-24
Department of Human Services				
Department of Innovation and Technology	X			05-02-24
Department of Labor		X		03-28-24
Department of Natural Resources – <i>Capital Asset Account</i>	X			02-22-24
Department of Public Health		X		08-01-24
Department of Revenue	X			07-16-24
Department of Transportation	X			03-28-24
DuQuoin State Fair (09/30)		X		04-30-24
Eastern Illinois University	X			02-06-24
Eastern Illinois University		X		04-25-24
Eastern Illinois University			X	02-22-24
Emergency Management Agency and Office of Homeland Security		X		08-08-24
Environmental Protection Agency – <i>Water Revolving Fund</i>	X			03-07-24
Executive Ethics Commission		X		08-15-24
Executive Office of Inspector General		X		04-04-24
General Assembly – Senate		X		10-03-24
General Assembly – House		X		10-03-24
General Assembly Retirement System	X			02-29-24
General Assembly Retirement System		X		07-16-24
General Assembly Retirement System – <i>House and Senate Census Data Report</i>		X		07-18-24

AGENCY	F	C	S	DATE RELEASED
Governor's Office of Management and Budget		X		03-21-24
Governors State University	X			03-28-24
Governors State University		X		05-07-24
Governors State University			X	03-28-24
Guardianship and Advocacy Commission		X		06-25-24
Human Rights Commission				
Illinois Commerce Commission		X		04-25-24
Illinois Community College Board		X		07-16-24
Illinois Conservation Foundation	X			02-06-24
Illinois Conservation Foundation		X		02-06-24
Illinois Council on Developmental Disabilities		X		07-02-24
Illinois Court Commission		X		08-08-24
Illinois Educational Labor Relations Board		X		04-25-24
Illinois Finance Authority	X			02-06-24
Illinois Finance Authority		X		04-04-24
Illinois Gaming Board – <i>Gaming Fund</i>	X			01-11-24
Illinois Grain Insurance Corporation	X			05-23-24
Illinois Grain Insurance Corporation		X		05-23-24
Illinois Housing Development Authority	X			12-21-23
Illinois Housing Development Authority			X	02-22-24
Illinois Labor Relations Board		X		03-14-24
Illinois Math and Science Academy	X			03-05-24
Illinois Math and Science Academy		X		03-05-24
Illinois Math and Science Academy Fund	X			11-28-23
Illinois Math and Science Academy Fund		X		11-28-23
Illinois Power Agency	X			02-15-24
Illinois State Fair (09/30)		X		04-30-24
Illinois State Toll Highway Authority (12/31)	X			08-01-24
Illinois State University	X			02-22-24
Illinois State University		X		05-02-24
Illinois State University			X	03-28-24
Illinois Student Assistance Commission	X			04-04-24
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		03-21-24
Illinois Student Assistance Commission – <i>Prepaid Tuition</i>	X			04-04-24
Illinois Supreme Court		X		07-18-24

AGENCY	F	C	S	DATE RELEASED
Illinois Workers' Compensation Commission – <i>Self Insurer's Fund</i>	X			02-15-24
Illinois Workers' Compensation Commission		X		05-30-24
Independent Tax Tribunal		X		06-25-24
Judges' Retirement System	X			02-29-24
Judges' Retirement System		X		07-16-24
Judges' Retirement System - <i>Supreme Court Census Data Report</i>		X		07-18-24
Legislative Audit Commission				
Legislative Printing Unit		X		11-14-24
Legislative Reference Bureau		X		03-28-24
Liquor Control Commission		X		07-09-24
Literacy Foundation	X			02-15-24
Literacy Foundation		X		02-15-24
Lottery	X			02-06-24
Lottery		X		05-09-24
Mid Illinois Medical District Commission		X		05-02-24
Metropolitan Pier and Exposition Authority		X		04-25-24
Northeastern Illinois University	X			03-28-24
Northeastern Illinois University		X		05-23-24
Northeastern Illinois University			X	03-28-24
Northern Illinois University	X			03-28-24
Northern Illinois University		X		06-13-24
Northern Illinois University			X	03-28-24
Office of the Governor		X		07-18-24
Office of the Lieutenant Governor		X		02-08-24
Secretary of State	X			02-08-24
Secretary of State		X		04-25-24
Southern Illinois University	X			03-05-24
Southern Illinois University		X		07-18-24
Southern Illinois University			X	03-28-24
State Board of Education	X			03-14-24
State Board of Elections		X		04-30-24
State Board of Investment	X			01-18-24
State Board of Investment		X		07-09-24

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System	X			02-29-24
State Employees' Retirement System		X		07-16-24
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Employees' Retirement System – Census Data Reports				
- Capital Development Board		X		08-29-24
- Department of Central Management Services		X		07-09-24
- Department of Children and Family Services		X		08-29-24
- Department of Corrections		X		08-29-24
- Department of Healthcare and Family Services		X		08-29-24
- Department of Human Services		X		08-29-24
- Department of Innovation and Technology		X		07-09-24
- Department of Revenue		X		08-29-24
- Department of Transportation		X		07-09-24
- Environmental Protection Agency – <i>Water Revolving Fund</i>		X		08-29-24
- Illinois State Police (District 15)		X		08-29-24
- Illinois State Toll Highway Authority		X		08-29-24
- Illinois Student Assistance Commission		X		08-29-24
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>		X		08-29-24
- Lottery		X		08-29-24
- Secretary of State		X		08-29-24
- State Board of Education		X		08-29-24
State Universities' Retirement System	X			02-29-24
State Universities' Retirement System		X		05-23-24
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			04-04-24
State Universities' Retirement System – <i>Report on Allocation of Special Funding Situation</i>	X			10-03-24
State Universities' Retirement System – Census Data Reports				
- Chicago State University		X		03-14-24
- Eastern Illinois University		X		03-14-24
- Governors State University		X		03-14-24
- Illinois State University		X		03-14-24
- Northeastern Illinois University		X		03-14-24
- Northern Illinois University		X		03-14-24
- Southern Illinois University		X		03-14-24
- University of Illinois		X		03-14-24
- Western Illinois University		X		03-14-25

AGENCY	F	C	S	DATE RELEASED
Statewide Financial Audit				
Statewide Single Audit – <i>Federal Funds</i>				
Supreme Court Historic Preservation Commission				
Teachers' Retirement System	X			01-18-24
Teachers' Retirement System		X		03-14-24
Teachers' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-15-24
Teachers' Pension and Retirement System – <i>Chicago</i>		X		11-28-23
Treasurer – <i>College Savings Program</i>	X			09-19-24
Treasurer – <i>Fiscal Officer Responsibilities</i>	X			06-06-24
Treasurer – <i>Illinois Funds</i>	X			08-08-24
Treasurer – <i>Securities Lending Program</i>		X		12-21-23
Treasurer – <i>Non-Fiscal Officer</i>				
Universities Civil Service Commission				
University of Illinois	X			02-06-24
University of Illinois – <i>Health Services Facilities System</i>	X			02-06-24
University of Illinois – <i>Auxiliary Facilities System</i>	X			02-06-24
University of Illinois		X		05-07-24
University of Illinois			X	03-28-24
Western Illinois University	X			03-14-24
Western Illinois University		X		05-09-24
Western Illinois University			X	03-14-24

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2023.

INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2024

●	Comptroller
●	Department of Central Management Services
●	Department of Employment Security
●	Department of Healthcare and Family Services
●	Department of Human Services
●	Eastern Illinois University
●	Governor State University
●	Illinois Community College Board
●	Illinois State University
●	Illinois Workers Compensation Commission
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
●	Lottery
●	Northeastern Illinois University
●	State Board of Elections
●	State Employees' Retirement System
●	State University's Retirement System
●	Western Illinois University

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2024 and December 31, 2024. As the year progresses the “date released” column will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2024 AND DECEMBER 31, 2024

F = Financial Audits

C = Compliance Attestation Examinations

S = Single Audits

AGENCY	F	C	S	DATE RELEASED
Attorney General				
Capital Development Board	X			01-23-25
Capitol Development Board		X		03-04-25
Chicago State University	X			03-13-25
Chicago State University				
Chicago State University			X	03-25-25
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-19-24
Comptroller - <i>Fiscal Officer Responsibilities</i>		X		03-11-25
Comptroller - <i>Non-Fiscal Officer</i>				
Department on Aging				
Department of Central Management Services	X			03-13-25
Department of Central Management Services – <i>University Benefit Schedule</i>		X		12-12-24
Department of Central Management Service – <i>Teacher Health Insurance Security Fund</i>	X			03-13-25
Department of Central Management Service – <i>Teacher Health Insurance Security Fund – Special Report</i>				
Department of Central Management Services – <i>Local Gov’t Health Insurance Reserve Fund</i>	X			03-13-25
Department of Central Management Services – <i>Community College Health Insurance Security Fund</i>	X			03-13-25
Department of Central Management Services – <i>Community College Health Ins. Security Fund – Special Report</i>				
Department of Central Management Services – <i>State Employees Group Insurance Program</i>				
Department of Children and Family Services				
Department of Commerce and Economic Opportunity				

AGENCY	F	C	S	DATE RELEASED
Department of Corrections				
Department of Employment Security				
Department of Financial and Professional Regulation				
Department of Healthcare and Family Services				
Department of Human Services				
Department of Innovation and Technology				
Department of Innovation and Technology				
Department of Insurance				
Department of Juvenile Justice				
Department of Military Affairs				
Department of Natural Resources – <i>Capital Asset Account</i>	X			02-20-25
Department of Natural Resources				
Department of Revenue				
Department of Revenue				
Department of Transportation				
Department of Transportation				
Department of Veterans' Affairs				
Eastern Illinois University	X			01-16-25
Eastern Illinois University		X		03-27-25
Eastern Illinois University			X	02-25-25
Environmental Protection Agency – <i>Water Revolving Fund</i>	X			02-20-25
Environmental Protection Agency				
Environmental Protection Trust Fund Commission				
General Assembly Retirement System	X			01-14-25
General Assembly Retirement System – <i>House and Senate Census Data Report</i>				
Governors State University	X			03-27-25
Governors State University				
Governors State University			X	03-27-25
Illinois Commerce Commission – <i>Statewide 911 Fund & Wireless Carrier</i>				
Illinois Conservation Foundation	X			02-20-25
Illinois Finance Authority	X			01-09-25

AGENCY	F	C	S	DATE RELEASED
Illinois Gaming Board – <i>Gaming Fund</i>	X			01-28-25
Illinois Gaming Board				
Illinois Joining Forces Foundation				
Illinois Joining Forces Foundation				
Illinois Housing Development Authority	X			12-12-24
Illinois Housing Development Authority				
Illinois Housing Development Authority			X	02-25-25
Illinois Mathematics and Science Academy				
Illinois Mathematics and Science Academy				
Illinois Mathematics and Science Academy Fund	X			11-26-24
Illinois Power Agency				
Illinois Power Agency				
Illinois Racing Board				
Illinois State Board of Investment	X			01-14-25
Illinois State Police				
Illinois State Police – <i>Statewide 911 Fund & Wireless Carrier</i>				
Illinois State Police – <i>State Asset Forfeiture Fund</i>				
Illinois State Toll Highway Authority (12/31)				
Illinois State Toll Highway Authority (12/31)				
Illinois State University	X			12-12-24
Illinois State University		X		03-27-25
Illinois State University			X	02-25-25
Illinois Student Assistance Commission				
Illinois Student Assistance Commission				
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		02-20-25
Illinois Student Assistance Commission - <i>Prepaid Tuition</i>				
Illinois Workers' Comp. Comm. - <i>Self Insurer's Fund</i>	X			02-20-25
Joint Committee on Administrative Rules				
Judges' Retirement System	X			01-14-25
Judges' Retirement System – <i>Supreme Court Census Data Report</i>				
Judicial Inquiry Board		X		02-20-25
Law Enforcement Training and Standards Board				

AGENCY	F	C	S	DATE RELEASED
Legislative Ethics Commission				
Legislative Information System				
Legislative Inspector General				
Lottery	X			02-04-25
Northeastern Illinois University	X			03-27-25
Northeastern Illinois University				
Northeastern Illinois University				
Northern Illinois University	X			03-13-25
Northern Illinois University				
Northern Illinois University			X	03-27-25
Pollution Control Board				
Prisoner Review Board				
Procurement Policy Board				
Property Tax Appeal Board				
Railsplitter Tobacco Settlement Authority				
Railsplitter Tobacco Settlement Authority				
Roseland Community Medical District Commission (12/31)				
Secretary of State	X			01-23-25
Sex Offender Management Board				
Southern Illinois University	X			03-04-25
Southern Illinois University				
Southern Illinois University			X	03-25-25
State Appellate Defender		X		02-25-25
State's Attorneys Appellate Prosecutor		X		02-25-25
State Board of Education	X			02-04-25
State Board of Education				

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System	X			01-14-25
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			03-11-25
State Employees' Retirement System – Census Data Reports				
- Capital Development Board				
- Department of Central Management Services		X		03-20-25
- Department of Children and Family Services				
- Department of Corrections		X		03-20-25
- Department of Healthcare and Family Services				
- Department of Human Services				
- Department of Innovation and Technology		X		03-20-25
- Department of Revenue				
- Department of Transportation		X		03-20-25
- Environmental Protection Agency – <i>Water Revolving Fund</i>				
- Illinois State Police (District 15)				
- Illinois State Toll Highway Authority				
- Illinois Student Assistance Commission				
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>				
- Lottery				
- Secretary of State				
- State Board of Education				
State Fire Marshal				
State Police Merit Board				
State Universities' Retirement System	X			01-09-25
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-27-25
State Universities' Retirement System – <i>Report on Allocation of Special Funding Allocation</i>				
State Universities' Retirement System – Census Data Reports				
- Chicago State University				
- Eastern Illinois University				
- Governors State University				
- Illinois State University				
- Northeastern Illinois University				
- Northern Illinois University				
- Southern Illinois University				
- University of Illinois				
- Western Illinois University				

AGENCY	F	C	S	DATE RELEASED
Statewide Financial Statement Audit				
Statewide Single Audit – <i>Federal Funds</i>				
Teachers’ Retirement System	X			01-09-25
Teachers’ Retirement System – – <i>Report on Allocation of Pension Amounts</i>	X			01-30-25
Treasurer - <i>College Savings Program</i>				
Treasurer - <i>Fiscal Officer</i>				
Treasurer - <i>Illinois Funds</i>				
Treasurer - <i>Securities Lending Program</i>		X		01-09-25
University of Illinois	X			01-28-25
University of Illinois – <i>Health Services Facilities System</i>	X			01-28-25
University of Illinois – <i>Auxiliary Facilities System</i>	X			01-28-25
University of Illinois				
University of Illinois			X	03-11-25
Western Illinois University	X			03-11-25
Western Illinois University				
Western Illinois University			X	03-25-25

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2024.

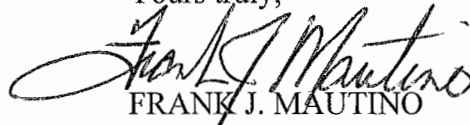
INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2025

●	Comptroller
●	Department of Children and Family Services
●	Department of Human Services
●	Illinois State Toll Highway Authority
●	Illinois Student Assistance Commission
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
●	Northern Illinois University
●	Southern Illinois University
●	University of Illinois

EMERGENCY PURCHASES

The Illinois Procurement Code requires agencies expending funds in an emergency to file a statement with the Auditor General within 10 days after the procurement, setting forth the amount expended, the name of the contractor, and the circumstances requiring the emergency purchase. The Auditor General, in turn, is required to file a quarterly report with the Commission and the Governor setting forth a complete listing of all emergency purchases reported during that quarter. The latest report is for the third quarter of Fiscal Year 2025 and it contains seventy-three filings with this office.

Yours truly,



FRANK J. MAUTINO
Auditor General

Legislative Audit Commission

April 29, 2025

Acknowledgement of Receipt of following reports:

1. Golden Apple Scholars of Illinois Program Agreed-Upon Procedures for the Year ended June 30, 2024.
2. Information Submitted by the Retirement Plan for Chicago Transit Authority Employees 2024 Annual Review for the year ended November 26, 2024.
3. State Actuary's Report of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems for the year ending December 19, 2024.
4. State of Illinois State Universities Retirement System on allocation of Special Funding Situation for the year ended June 30, 2023.
5. Teachers' Retirement System of the State of Illinois Report on Allocation of Pension Amounts for the year ended June 30, 2024.
6. University of Illinois Auxiliary Facilities System Annual Financial Report for the year ended June 30, 2024.
7. University of Illinois Health Services Facilities System Annual Financial Report for the year ended June 30, 2024.

GOLDEN APPLE SCHOLARS OF ILLINOIS PROGRAM

AGREED-UPON PROCEDURES

Year Ending June 30, 2024

Summary

The Illinois Student Assistance Commission administers the Golden Apple Scholars of Illinois Program which is managed by the Golden Apple Foundation for Excellence in Teaching (Foundation). The agreed-upon procedures report and accompanying schedule of revenues and expenditures is included herein related to this program.

Summary of Findings

No findings were noted.



Annual Review of the
**Information Submitted by the Retirement Plan
for Chicago Transit Authority Employees**

Background:

Signed into law in 2008, Public Act 95-708 made sweeping changes to the Retirement Plan for CTA Employees. It required that the contributions from the CTA and employees must be at a level so that the funded ratio of the Retirement Plan does not decline below 60 percent in any year before 2040, and achieves 90 percent funding by the end of 2059.

The Retirement Plan is required to submit to the Auditor General an audit, an annual statement, and an actuarial statement by September 30 of each year. The Retirement Plan must determine the estimated funded ratio and must determine the employee and employer contribution rates needed to meet the requirements established by the Pension Code.

The Auditor General is required to review the documents and review the actuarial determination and assumptions to determine whether they are unreasonable in the aggregate.

level within 10 years (i.e., by 2034).

Key Recommendations:

- We recommend that the investment return and inflation assumptions continue to be monitored and justified on an annual basis. The plan's mortality assumption should be formally studied, potentially outside the standard 5-year experience study cycle, once sufficient mortality experience (after excluding 2020 and 2021 mortality experience due to the unique effect of the COVID-19 pandemic on mortality experience during those years) has been observed.

This Annual Review was conducted by OAG staff with the assistance of our consultant, Aon.

Key Findings:

- The Retirement Plan submitted the required documents by the September 30 deadline.
- The OAG and our consultant, Aon, reviewed the Retirement Plan's assumptions contained in the January 1, 2024 Actuarial Valuation and concluded that they were not unreasonable in the aggregate. However, we believe that two of the assumptions, investment return and inflation, should continue to be monitored and justified on an annual basis. Additionally, we believe the plan's mortality assumption should be formally studied, potentially outside the standard 5-year experience study cycle, once sufficient mortality experience (after excluding 2020 and 2021 mortality experience due to the unique effect of the COVID-19 pandemic on mortality experience during those years) has been observed.
- The 8.25 percent investment return assumption used by the Plan continues to be higher than most public plans but is supported by an investment return analysis conducted by the Plan's Investment Consultant.
- The funded ratio of the Retirement Plan as of January 1, 2024, was 54.39 percent, which is an increase of 0.19 percent from the funded ratio of 54.20 percent in the January 1, 2023 Actuarial Valuation. When the funded ratio declines below 60 percent, the Pension Code requires that contribution rates be increased so that the funded ratio is projected to reach 60 percent within 10 years. The contribution rates certified by the Board of Trustees for 2025 were **unchanged** from the 2024 contribution rates. For both 2024 and 2025, the employer contribution rate is 21.590 percent (which is net of the employer debt service credit of 6 percent of pay) and the employee contribution rate is 13.795 percent. The January 1, 2024 Actuarial Valuation concluded that the contribution rates applicable for Plan year 2025 would result in the Plan's funded ratio reaching the statutorily required 60 percent



State Actuary's Report of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems

Background:

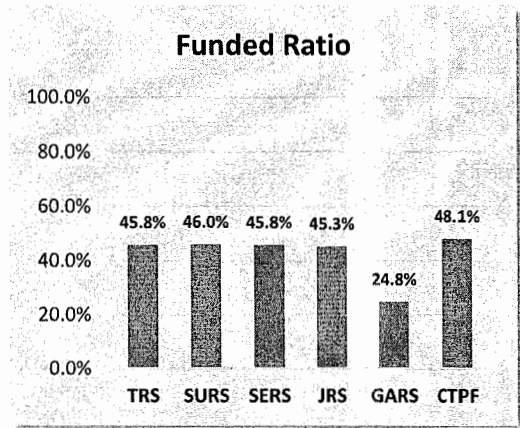
On June 18, 2012, Public Act 097-0694 was signed into law, which directed the Auditor General to contract with or hire an actuary to serve as the State Actuary. Cheiron was selected as the State Actuary. The Public Act directed the State Actuary to:

- Review assumptions and valuations prepared by actuaries of the State-funded retirement systems;
- Issue preliminary reports to the boards of trustees of the State-funded retirement systems concerning proposed certifications of required State contributions; and
- Identify recommended changes to actuarial assumptions that the boards must consider before finalizing their certifications of the required State contributions.

On August 31, 2017, Public Act 100-0465 was signed into law, which added a sixth retirement system to be reviewed by the State Actuary. The Illinois Pension Code was revised to require the Chicago Teachers' Pension Fund (CTPF) to submit information to the State Actuary similar to the requirement for the other State-funded retirement systems.

Key Findings:

- The State Actuary, Cheiron, reviewed the actuarial assumptions used in each of the six systems' actuarial valuations for the year ended June 30, 2024, and **concluded that they generally were reasonable**. Cheiron **did not recommend any changes** to the assumptions used in the June 30, 2024 actuarial valuations.
- The combined total of the required Fiscal Year 2025 State contribution for the six retirement systems was **\$11.94 billion, an increase of \$0.19 billion over the previous year**. Cheiron verified the arithmetic calculations made by the systems' actuaries to develop the required State contribution and reviewed the assumptions on which it was based.
- The Illinois Pension Code (for TRS, SURS, SERS, JRS, and GARS) establishes **a method that does not adequately fund the systems**. It requires the actuary to calculate the employer contribution as the level percentage of projected payroll that would accumulate assets equal to 90% of the actuarial accrued liability in the year 2045 if all assumptions are met. This methodology does not conform to generally accepted actuarial principles and practices. Generally accepted actuarial funding methods target the accumulation of assets equal to 100% of the actuarial liability, not 90%.
- According to the systems' 2024 actuarial valuation reports, the funded ratio of the retirement systems ranged from 48.1% (CTPF) to 24.8% (GARS), based on the actuarial value of assets as a ratio to the actuarial liability. If there is a significant market downturn, the unfunded actuarial liability and the required State contribution rate could both increase significantly, putting the sustainability of the systems further into question.



• The interest rate assumption (also called the investment return or discount rate) is the most impactful assumption affecting the required State contribution amount. The retirement systems use varying interest rate assumptions ranging from 6.50 percent to 7.00 percent. The interest rate assumption remained unchanged for each of the systems for the 2024 actuarial valuations.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE UNIVERSITIES RETIREMENT SYSTEM

**Special Funding Situation Allocation Schedules
For the Year Ended June 30, 2023**

Release Date: October 3, 2024

INTRODUCTION

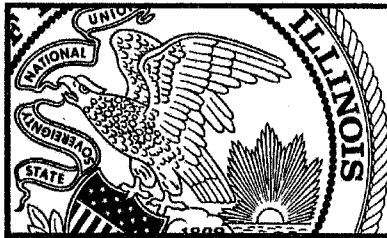
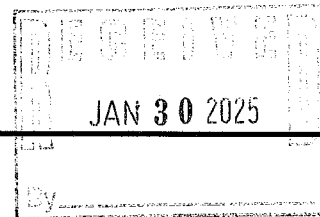
This digest covers the Special Funding Situation Allocation Schedules as of and for the year ended June 30, 2023. The State of Illinois is considered a non-employer contributing entity to the community colleges, State universities, Board of Examiners, Illinois Community College Trustees' Association, and Illinois Federation of Teachers. The State Universities Retirement System (System) is the administrator of a cost-sharing, multiple-employer defined benefit public employee retirement plan (DB Plan) and a cost-sharing, multiple-employer defined contribution public employee retirement plan (DC Plan).

Employers participating in a DB Plan and/or a DC Plan under a special funding situation must recognize their proportionate share of the collective pension expense supported by the non-employer contributing entity as pension expense and special funding situation revenue within their financial statements. In addition, the employers must present certain information on their DB Plan's net pension liability (NPL) associated with the special funding situation within their notes to their financial statement and required supplementary information disclosures.

GASB Statement No. 68, paragraph 92, states that in determining an employer's proportion of the collective NPL, the basis should be consistent with the manner in which contributions to the pension plan, excluding those to separately finance specific liabilities of the individual employer to the plan, as determined, which is consistent with paragraphs 48-51.

The NPL as of June 30, 2023, and total DB Plan pension expense for the year ended June 30, 2023, are based on a one-year roll-forward of an actuarial valuation performed as of June 30, 2022. For the allocations to be reflective of the employee census underpinning that actuarial valuation, the basis of this allocation is the proportion of each employer's employee contributions to the DB Plan for the year ended June 30, 2022. The total DC Plan pension expense for the year ended June 30, 2023, is based on financial statement information for the same year. Unlike the DB Plan, there are no underlying actuarial inputs and, therefore, no inherent one-year lag in the employee population driving these contributions. As a result, the adjusted net contributions to the DC Plan used for this allocation are for the year ended June 30, 2023.

Due to the employers' needing to report these special funding amounts in their financial statements prepared in accordance with GAAP, the System has prepared the Special Funding Situation Allocation Schedules, which provides the necessary financial information for the employers. By having the Special Funding Situation Allocation Schedules audited, this will also provide the employers' auditors an Independent Auditor's opinion in regard to the Special Funding Situation Allocation Schedules.



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

**Financial Audit – Report on Allocation of Pension Amounts
For the Year Ended June 30, 2024**

Release Date: January 30, 2025

INTRODUCTION

This digest covers the Financial Audit of the Schedule of Employer Allocations as of and for the years ended June 30, 2024 and 2023, and the related notes. In addition, the digest also covers the Financial Audit of the totals for all entities of the columns titled beginning net pension liability as of July 1, 2023, and the ending net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense (specified column totals) included in the Schedule of Pension Amounts by Employer of the Teachers' Retirement System of the State of Illinois (System) as of and for the year ended June 30, 2024, and the related notes. We previously released a separate Financial Audit of the System's financial statements (released January 9, 2025) as of and for the year ending June 30, 2024.

The System is the administrator of a cost-sharing, multiple-employer defined benefit public employee retirement system. Membership is mandatory for all full-time, part-time and substitute public school personnel employed outside of Chicago in positions requiring licensure. Certain contributions are statutorily required to be made to the System by employees, employers, and the State of Illinois (State), who is considered a non-employer contributing entity. Beginning with the year ended June 30, 2015, employers and non-employer contributing entities that make contributions to the System were required to follow Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement 68 requires the participating employers and non-employer contributing entities that prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) to recognize their proportionate share of certain collective pension amounts in their financial statements.

Within a cost-sharing plan like the System, the pension obligation to the employees of more than one employer are pooled and System assets can be used to pay the benefits of the employees of any employer that is a member of the System. Prior to the implementation of GASB Statement 68, the portion of the System's liability not covered by assets was not allocated among the employers or State for financial reporting purposes. GASB Statement 68 changed previously followed financial reporting requirements and as a result employers and the State are required to report their portion of the collective pension amounts in their GAAP basis financial statements.

Due to employers and the State of Illinois needing to report their proportionate share of the collective pension amounts in their financial statements prepared in accordance with GAAP, the System has prepared the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer which provides the necessary financial information for each employer and the State to report their proportionate share of the collective pension amounts in their financial statements. By having these Schedules audited, it also provides the employers' and the State's auditors an Independent Auditor's Opinion on the allocations and collective pension amounts reported in the Schedules.



Independent Auditor's Report

RSM US LLP

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
University of Illinois

Report on the Audit of the Financial Statements

Opinion

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the University of Illinois Auxiliary Facilities System (System), a segment of the University of Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

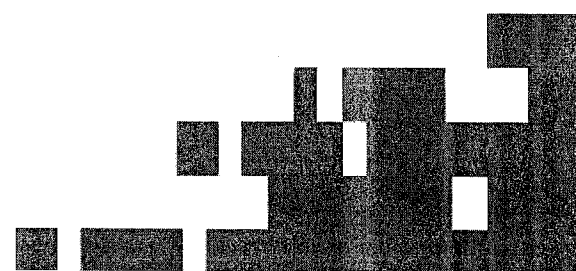
In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the System, as of June 30, 2024, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1(a), the financial statements of the System are intended to present the financial position, the changes in financial position, and cash flows of only that portion of the business-type activities of the University of Illinois that is attributable to the transactions of the System. They do not purport to, and do not, present fairly the financial position of the University of Illinois as of June 30, 2024, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.





RSM US LLP

Independent Auditor's Report

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
University of Illinois

Report on the Audit of the Financial Statements

Opinion

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the University of Illinois Health Services Facilities System (System), a segment of the University of Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities for the System, a segment of the University of Illinois, as of June 30, 2024, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the University of Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements of the System are intended to present the financial position, the changes in financial position, and cash flows of only that portion of the business-type activities of the University of Illinois that is attributable to the transactions of the System. They do not purport to, and do not, present fairly the financial position of the University of Illinois, as of June 30, 2024, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

