

OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino Auditor General



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Performance Audit of the

Community Integrated Living Arrangement Program

Audit Authority: LAC Resolution #164

Audit Release Date: August 28, 2024

Audit Authority

- Legislative Audit Commission Resolution Number 164, adopted March 14, 2023, directed the Auditor General to conduct a performance audit of the Department of Human Services' (DHS) oversight and monitoring of the Community Integrated Living Arrangement (CILA) program.

Background

- CILAs are living arrangements certified by a community mental health or developmental services agency where eight or fewer recipients with mental illness or recipients with a developmental disability reside under the supervision of the agency.
- DHS, through its Bureau of Accreditation, Licensing, and Certification (BALC), is responsible for the licensing of CILA providers. Other DHS areas join BALC in monitoring and oversight of the CILA program.
- There were 235 CILA providers specializing in care for individuals with developmental disabilities in operation as of July 13, 2023. For the period FY21-FY23, the State expended more than \$2.2 billion on CILAs.

Key Findings

CILA Licensing Process

- In accordance with the CILA rule, DHS conducts licensing surveys of CILA programs.
- During the COVID-19 pandemic, DHS implemented a temporary self-assessment process for licensing. However, DHS failed to ensure that all CILA providers followed protocols relative to self-assessments.
- Thirty-six percent of our sample population had no self-assessment during the period beginning July 2020 through May 2021.
- The average number of days between BALC surveys for those CILA providers without self-assessments was 889 days.

Key Findings

CILA Licensing Process

- DHS serves a Notice of Violation (NOV) when deficiencies are noted during a survey. We noted several issues with the use of NOV forms:
 - DHS failed to report violations identified in self-assessments and BALC reviews on a NOV form. In the case of one self-assessment, DHS did not issue an NOV despite a provider self-reporting nine violations.
 - Sixteen out of forty-seven NOVs in our sample had violations noted during full and focus surveys that were not included on the NOV.
 - Violations from self-assessments and surveys were not always entered into DHS' NOV database.

Key Findings

CILA Licensing Process

- CILA providers are required to report suspected instances of abuse or neglect against individuals to the DHS Office of the Inspector General (OIG).
- However, DHS failed to ensure that BALC surveyors reviewed whether the timeliness of CILA providers reporting of OIG incidents complied with reporting requirements.
 - We found 34 instances, at five providers, where evidence showed noncompliant reporting yet the scoring by the surveyors did not parallel the late reporting.
- DHS allowed a CILA provider to remain serving residents on a continued license even though its original license had been expired for nearly 900 days.

Key Findings

DHS Monitoring of the CILA Program

- A DHS CILA monitoring unit has operated for five fiscal years under a draft policy and procedure manual. Additionally, a DHS licensing unit had a policy and procedure manual that had conflicting requirements related to survey requirements.
- DHS failed to enforce admissions restrictions on CILA providers that were on probation based on unacceptable licensing survey scores. The failure led to five individuals from our sample being admitted to providers that failed to achieve minimally acceptable scores from BALC officials.
- DHS failed to assign division monitors to oversee corrective actions by CILA providers with the worst licensing survey scores. This failure is a violation of administrative rule.

Key Findings

DHS Monitoring of the CILA Program

- DHS failed to sanction a CILA provider that repeatedly refused to cooperate with OIG investigations of allegations against the provider. Our examination of OIG investigative reports found 22 instances where the provider violated State law or rule by not cooperating with OIG investigations.
- DHS failed to consistently apply CILA rules to all providers that failed to correct noted deficiencies. While some providers had CILA licenses revoked, others were allowed to continue in the program despite not correcting deficiencies.

Key Findings

Emergency Call Notifications

- Public Act 101-0075 required facilities licensed under the CILA Act to notify DHS when emergency calls are made from the facility. The Public Act also required DHS to adopt rules to implement the new requirement.
- DHS failed to follow State statute and develop administrative rules for emergency notifications made from CILA locations.
- While DHS did eventually revise the CILA Rule (1,246 days after the effective date of the emergency notification requirement), that revision failed to contain a definition of “emergency call” or any penalties for noncompliance.

Key Findings

Emergency Call Notifications

- DHS developed the Critical Incident Reporting Analysis System (CIRAS) to capture electronic reports from providers and Independent Service Coordinators (ISCs) for critical incidents involving individuals with developmental disabilities.
- However, DHS failed to hold CILA providers that were not compliant with CIRAS reporting requirements accountable.
- Over the period FY20-FY23, 41 percent of CIRAS incident reports were not made within the required two working day requirement. Failure to enforce the reporting requirements resulted in one CILA provider taking 563 days, on average, to report FY20 incidents.

Key Recommendations

- The audit report contained 15 recommendations directed to DHS including:
 - DHS should ensure that BALC consistently applies licensing protocols, such as self-assessments, even during times of unprecedented events, such as COVID-19, to all CILA providers.
 - DHS should ensure BALC surveys are conducted in a thorough, accurate, and timely manner.
 - DHS should ensure all violations noted during a BALC licensing survey are included in the Notice of Violation (NOV) and the NOV database.
 - DHS should finalize, formalize, and approve the Bureau of Quality Management policy and procedure manual so that monitoring of CILA providers is consistent.

Key Recommendations

- DHS should develop a reporting mechanism where instances of noncooperation by CILA providers are reported to the Division of Developmental Disabilities. Additionally, when providers violate State law and administrative rule by failing to cooperate with the OIG, DHS should impose appropriate sanctions on the provider as allowed for in the Department of Human Services Act (20 ILCS 1305/1-17(p)(iv)).
- DHS should develop criteria for CILA providers relative to circumstances of license revocation. Additionally, DHS should consistently apply those criteria to all CILA providers.
- DHS should comply with the CILA Act and develop administrative rules for emergency notifications that clearly define what an emergency call is and the penalties to providers for failure to comply.
- DHS should develop sanctions for CILA providers that are non-compliant with CIRAS reporting requirements. If DHS believes it already has appropriate sanctions available, it should enforce those sanctions.

This concludes our presentation.

We would be happy to answer any questions.

Thank you.

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Finding Identifier: Recommendation 1 – Inconsistent Self-Assessments

Status: Partially Implemented

Finding Statement: DHS failed to ensure that all CILA providers followed protocols relative to self-assessments.

Cause: The COVID pandemic significantly altered BALC’s ability to survey providers in a similar manner due to health and safety reasons for both the individuals within the CILA homes and BALC staff.

Auditor Recommendation: DHS should ensure that BALC consistently applies licensing protocols, such as self-assessments, even during times of unprecedented events such as COVID-19, to all CILA providers.

Department Response: The Department accepts the recommendation. The COVID pandemic significantly altered BALC’s ability to survey providers in a similar manner due to health and safety reasons for both the individuals within the CILA homes and BALC staff. As a result of working during the pandemic, BALC has implemented procedures for the compliance unit to review surveyors’ submissions and, going forward, will conduct annual reviews of the northern and southern regions to ensure providers are being held to the same licensing protocols/standards statewide.

Corrective Action Implemented:

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	BALC has implemented procedures for the compliance unit to review surveyors’ submissions.	9/1/2024	100%	9/1/2024
4/21/2025	B	BALC’s compliance unit has updated policies and processes to conduct annual reviews of the northern and southern regions to ensure consistency (during each third quarter of fiscal year) including training to ensure implementation of process.	6/30/2025	100%	04/30/25
4/21/2025	C	The BALC compliance unit will conduct a review of provider surveys 90 days after the calendar year ends using a random sample size of 10% of providers who received a full survey in 2024 within the BALC database. The compliance unit is actively reviewing the random sample and should be done by the end of May.	6/30/2025	50%	

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Finding Identifier: Recommendation 2 – Licensing Deficiencies

Status: Partially Implemented

Finding Statement: DHS failed to conduct BALC licensing surveys in a thorough, accurate, and timely manner.

Cause: The COVID pandemic significantly impacted BALC's regular survey process and some of the response times that occurred. In addition, during the period under review, BALC faced significant staffing shortages.

Auditor Recommendation: DHS should ensure BALC surveys are conducted in a thorough, accurate, and timely manner.

Department Response: The Department accepts the recommendation. The COVID pandemic significantly impacted BALC's regular survey process and some of the response times that occurred. In addition, during the period under review, BALC faced significant staffing shortages. BALC has since added additional lead surveyors and staffed vacant positions. When BALC reorganized to DDD in September 2023, there were eleven vacancies and as of July 2024 only one headcount position remains vacant. Also, in FY24, BALC engaged two temporary staffing firms to address short term staffing challenges. BALC has improved tracking tools by creating a priority list that indicates the last date of surveys conducted for CILAs and juxtaposes them against the upcoming expiration dates of licenses for each provider. This will reduce lapses to ensure renewals are completed within 730 days or 2 years for CILA providers in good standing. The BALC Compliance Unit reviews the site inspection sheets of each survey for accuracy and identifies discrepancies which are corrected prior to finalizing them within the BALC database. The Department has addressed issues identified regarding the duplication of forms through review, training, and discipline.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	Filled vacancies in FY24.	9/1/2024	100%	9/20/2024
4/21/2025	B	The BALC priority list process was implemented in 2024.	6/30/2024	100%	9/20/2024
4/21/2025	C	The priority list continues to be utilized quarterly to ensure that surveys are completed in a timely manner.	6/30/2025	100%	12/31/2024
4/21/2025	D	BALC has implemented procedures for the compliance unit to review surveyors' submissions.	6/30/2024	100%	6/30/2024
4/21/2025	E	BALC compliance unit has updated policies and processes to conduct annual reviews of the northern and southern regions to ensure consistency (during each third quarter of fiscal year) including training to ensure implementation of process.	6/30/2025	100%	4/30/25
4/21/2025	F	The BALC compliance unit will conduct a review of provider surveys 90 days after the calendar year ends	6/30/2025	50%	

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		using a random sample size of 10% of providers who received a full survey in 2024 within the BALC database. The compliance unit is actively reviewing the random sample and should be done by the end of May.			
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Finding Identifier: Recommendation 3 – Notice of Violation Deficiencies

Status: Implemented

Finding Statement: DHS failed to report violations identified in self-assessments and BALC reviews on a Notice of Violations (NOVs) form.

Cause: No penalties were given to agencies that did not have documentation or self-reported issues which affected quality assessment. As such, providers were allowed to complete self-assessments and distribute them to BALC as requested to assist with the health and safety of individuals.

Auditor Recommendation: DHS should ensure all violations noted during a BALC licensing survey are included in the Notice of Violation (NOV) and the NOV database.

Department Response: The Department accepts the recommendation. In FY25, BALC will work with DoIT to restructure its Notice of Violation forms into one continuous document, which will be known as the “Notice of Deficiency Form” to reflect the nomenclature changes in the amended rule. The updated form will present the deficiencies in a streamlined format on one document which is expected to reduce discrepancies and duplication when transferred to the BALC database. Additionally, the BALC Compliance Unit has begun to review the Notice of Violations/Deficiencies and will correct any errors or discrepancies within the documents.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	BALC will work with DoIT to restructure its Notice of Violation forms in FY25.	12/31/2024	100%	12/31/2024
4/21/2025	B	The BALC Compliance Unit has begun to review the Notice of Violations/Deficiencies and will correct any errors or discrepancies within the documents.	6/20/2024	100%	12/31/2024

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Finding Identifier: Recommendation 4 – BALC Review of OIG Reporting Timeliness

Status: Partially Implemented

Finding Statement: DHS failed to ensure that BALC surveyors reviewed whether the timeliness of CILA providers reporting of the Office of the Inspector General (OIG) incidents complied with reporting requirements.

Cause: BALC does not review OIG timely reporting in their surveys.

Auditor Recommendation: DHS should ensure that its surveyors comply with agency guidance and review OIG reports for timely reporting before starting a licensing survey. Additionally, if DHS does not consider BALC surveyors to be responsible for checking CILA provider compliance with OIG reporting timeliness, DHS should seek changes to the CILA Rule and its own Compliance Checklist.

Department Response: The Department accepts the recommendation. The Department will establish a documented internal process for ensuring review of OIG reports for timeliness. Discussion about the process will occur at bi-weekly meetings between OIG, BALC, and BQM, which began as a response to the previous CILA audit as a way to share information and coordinate where necessary.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	Clarify with BALC, OIG, and BQM, BALC surveyor's responsibility for checking to ensure that CILA Providers are training their staff to respond to OIG complaints in a timely manner.	6/30/2025	100%	4/17/25
4/21/2025	B	During the second quarter of FY25, BALC surveyors will begin to inform providers during surveys that it is their responsibility to ensure their staff are trained to respond to OIG reports in a timely manner. Providers who are non-compliant will be issued a warning first and providers who repetitively violate this rule will receive a citation which will be shared within the BQM/BALC/OIG meetings to promote awareness and compliance during future reviews by all bureaus.	3/31/2025	100%	4/17/25
4/21/2025	C	A policy will be written to outline this enforcement.	6/30/2025	50%	
4/21/2025	D	Discussions regarding the process to ensure OIG complaints are appropriately responded to began in OIG, BALC, and BQM meetings during the first quarter of FY25. DHS-DDD met with DHS-OIG on April 28, 2025, discussing how to respond to complaints. DHS-OIG reported that a new database is being developed to assist with monitoring and reporting and will be able to provide	6/30/2026	50%	

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		more information when it is active—hopefully, the end of 2025. A process will be clarified by the end of FY26			
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Finding Identifier: Recommendation 5 – CILA License Continuations

Status: Partially Implemented

Finding Statement: DHS allowed a CILA provider to remain serving residents on a continued license even though the provider’s original license had been expired for nearly 900 days.

Cause: BALC does not have a limitation on the number of license continuations it may issue written in policy and procedures.

Auditor Recommendation: DHS should revise its licensing policies and procedures to include an acceptable number of license continuations. Additionally, DHS should define what a “short-term extension” means in relation to licensing. Finally, when a CILA provider does not present acceptable OSFM documentation during a licensing survey, DHS should enforce penalties that include admissions holds on the provider.

Department Response: The Department accepts the recommendation. The COVID pandemic significantly impacted the surveying process during the audit period. BALC has implemented a new mitigation and penalties process regarding license continuations to address OSFM violations and clarify for providers. The penalties process has three progressive levels of sanctions, including admissions hold, suspension of payment, and de-certification/license revocation. Providers can be penalized for failure to submit mitigation plans and/or if they fail their re-inspection survey. DDD will do additional training on this policy going forward. BALC will update its policies and procedures in FY25 to ensure that they reflect this guidance and an agreed upon standard regarding the number of license continuations that can be issued to providers statewide. BALC also plans to incorporate a process to conduct higher level reviews if/when circumstances arise in which providers may need a substantial amount of time to address OSFM violations.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/25	A	In FY25, BALC will work to update its policies and procedures manual to be completed by June 30, 2025, and provide appropriate training to surveyors.	06/30/25	25%	

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Finding Identifier: Recommendation 6 – Monitoring Policy and Procedure Manuals

Status: Partially Implemented

Finding Statement: A DHS CILA monitoring unit has operated for five fiscal years under a draft policy and procedure manual. Additionally, a DHS licensing unit had a policy and procedure manual that had conflicting requirements related to survey requirements.

Cause: During the audit period, BQM and DDD overall were dealing with a pandemic as well as staffing changes within BQM which slowed the process of finalizing the Manual.

Auditor Recommendation: DHS should finalize, formalize, and approve the BQM policy and procedure manual so that monitoring of CILA providers inconsistent. Additionally, DHS should make corrections needed in the BALC policy and procedure manual so that staff conducting licensing surveys have correct and approved procedures to guide actions.

Department Response: The Department accepts the recommendation. The BQM policy and procedure Manual will be updated as the BQM Procedure Manual. It will be finalized by October 1, 2024, and be accessible by all staff. BQM will update the Manual as needed. BALC will update its policy and procedures Manual in FY25 to provide best practices procedures that will provide uniformity for surveys statewide. BALC will review the Manual as needed and make changes when appropriate.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	The BQM Policy and Procedure manual has been finalized.	9/1/2024	100%	9/1/2024
4/21/2025	B	In FY25, BALC will work to update its policies and procedures manual to be completed by June 30, 2025.	6/30/2025	25%	

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Finding Identifier: Recommendation 7 – CILA Admissions During Probation Period

Status: Partially Implemented

Finding Statement: DHS failed to enforce admissions restrictions on CILA providers that were on probation based on unacceptable licensing survey scores.

Cause: Staff oversight and understaffing

Auditor Recommendation: DHS should take steps necessary to comply with rules and ensure that admissions are not made to a CILA provider that is on probation.

Department Response: The Department accepts the recommendation. DHS has begun updating its sanctions policy and process, consistent with administrative rule. The Department will finalize the policy and share through information bulletins, including clarifying when admission holds must be enforced.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	DDD will update our policies, processes, and information bulletins to outline the admission hold policy in FY25 to ensure alignment with administrative rule.	6/30/2025	25%	

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Finding Identifier: Recommendation 8 – CILA Corrective Action Monitors

Status: Partially Implemented

Finding Statement: DHS failed to assign division monitors to oversee corrective actions by CILA providers with the worst licensing survey scores.

Cause: DDD does not have a formal process for the assigning of monitors nor does DDD have documentation to show the formal assignment of monitors.

Auditor Recommendation: DHS should comply with administrative rule and assign a monitor to oversee corrective actions for CILA providers that are on a restricted license.

Department Response: The Department accepts the recommendation. The Department has expanded the DDD Technical Assistance Unit to allow for monitoring and support for providers who are having difficulty meeting requirements. In addition, the Department will ensure that an internal or external monitor is assigned, when required by administrative rule, to oversee corrective actions for CILA providers that are on a restricted license. Furthermore, of the five organizations in the auditor's selected sample that received Level 5 findings from BALC, three have had their licenses revoked by DDD and are no longer operating and a fourth has been given notice that its license will be revoked September 12, 2024, barring appeal.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	DDD will write a policy that reflects current practice of assigning monitors by end of FY25.	6/30/2025	25%	

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Finding Identifier: Recommendation 9 – Lack of Cooperation with OIG Investigations by CILA Provider

Status: Partially Implemented

Finding Statement: DHS failed to sanction a CILA provider that repeatedly refused to cooperate with OIG investigations of allegations against the provider.

Cause: DDD has not been notified by OIG if a provider or staff has refused to participate in an OIG investigation.

Auditor Recommendation: DHS should develop a reporting mechanism where instances of noncooperation by CILA providers are reported to DDD. Additionally, when providers violate State law and administrative rule by failing to cooperate with the OIG, DHS should impose appropriate sanctions on the provider as allowed for in the Department of Human Services Act (20 ILCS 1305/1- 17(p)(iv)).

Department Response: The Department accepts the recommendation. DDD will work with the OIG to clarify the policy and process for addressing OIG noncooperation by CILA providers. The policy will include the process, timing, and roles and responsibilities. Bi-weekly meetings between the OIG, BALC, and BQM, which began as a response to the previous CILA audit, are held as a way to share information and coordinate where necessary. The Department has informed Broadstep that their license is being revoked in 60 days on September 12, 2024.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	DDD will work with the OIG to clarify the policy and process for addressing OIG noncooperation by CILA providers by end of June 30, 2025.	6/30/2025	50%	
4/21/2025	B	DDD will review and include this issue in our sanction discussion and development.	6/30/2025	50%	

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Finding Identifier: Recommendation 10 – Inconsistent License Revocation

Status: Partially Implemented

Finding Statement: DHS failed to consistently apply CILA rules to all providers that failed to correct noted deficiencies.

Cause: The Department did not have an updated sanctions policy and processes.

Auditor Recommendation: DHS should develop criteria for CILA providers relative to circumstances of license revocation. Additionally, DHS should consistently apply those criteria to all CILA providers.

Department Response: The Department accepts the recommendation. The Department has begun updating its sanctions policy and process with the help of newly passed legislation that provides input regarding the Department’s right to sanction, specific tools it can use, and a provider’s right to appeal. In addition, the Department has updated the annual documentation providers must sign, known as “Attachment A,” to include clearer language regarding provider responsibilities and the Department’s right to sanction if those responsibilities are not followed. The Department will finalize the policy, including sanction options, and the process through which sanctions will be applied and share through information bulletins.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	DDD will update its sanction policy and process in FY25.	6/30/2025	50%	
4/21/2025	B	DDD has updated legislation and annual documentation known as Attachment A to include more clear language regarding provider responsibilities and the Department’s right to sanction. (Completed)	6/30/2024	100%	6/30/2024

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Finding Identifier: Recommendation 11 – Failure to Develop Emergency Call Administrative Rules

Status: Partially Implemented

Finding Statement: DHS failed to follow State statute and develop administrative rules for emergency notifications made from CILA locations.

Cause: The Division was in the process of updating Rule 115 when the CILA Act was amended to include Section 13.2, Emergency notification

Auditor Recommendation: DHS should comply with the CILA Act and develop administrative rules for emergency notifications that clearly define what an emergency call is and the penalties to providers for failure to comply.

Department Response: The Department accepts the recommendation. The Department will review the CILA Act language and work to identify and address any gaps in administrative rule related to emergency notifications. As necessary, the Department will develop policy that is consistent with this requirement.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/01/2025	A	The Department will review the current language regarding emergency notifications and identify and implement policy changes.	6/30/2025	25%	

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Finding Identifier: Recommendation 12 – CIRAS Report Timeliness

Status: Partially Implemented

Finding Statement: DHS failed to hold CILA providers that were not compliant with the Critical Incident Reporting Analysis System (CIRAS) reporting requirements accountable.

Cause: BQM does not sanction or penalize a provider (in a punitive manner) for not complying with CIRAS requirements when it is discovered they are out of compliance.”

Auditor Recommendation: DHS should develop sanctions for CILA providers that are noncompliant with CIRAS reporting requirements. If DHS believes it already has appropriate sanctions available, it should enforce those sanctions.

Department Response: The Department accepts the recommendation. Currently, the CIRAS Manual requires that providers report all incidents within two days of discovery of the incident. The Department will work with DoIT to change the reporting system to provide an additional column to identify the date of discovery. Currently, the reporting system allows for the date of discovery and/or the date of occurrence. The revision will seek to allow for the recording of the date of occurrence, the date of discovery, and the date reported. This should remove any ambiguity regarding the date of occurrence and the date of discovery, as it is the date of discovery that actually starts the two-day clock. In addition, the Department and BQM currently offer technical assistance and support for providers who have difficulty complying with CIRAS.

The Department is in the process of developing a sanction plan that may include sanctions up to revocation of licensure. The CIRAS Manual will be revised by January 1, 2025, to reflect such revisions.

Early COVID challenges impacted the system. Timeliness improved in FY22 and FY23 as the Department was able to adjust oversight through COVID. Even with the COVID impacts—and while the Department absolutely agrees that all CIRAS incident reporting should be timely—as the audit data reflects, more than 85% of incidents were reported within 0 to 7 days and more than 95% were reported within 30 days.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	CIRAS Manual is currently undergoing revisions.	6/30/2025	50%	
4/21/2025	B	BQM has sent ITR to DoIT to begin the process of updating the reporting system to reflect necessary tracking information.	6/30/2025	50%	
4/21/2025	C	Sanctions process is in the development stages.	6/30/2025	50%	

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Finding Identifier: Recommendation 13 – Emergency Notification Designated Reporter Deficiencies

Status: Partially Implemented

Finding Statement: DHS failed to enforce its own procedures relative to CILA providers maintaining the requisite number of reporters for CIRAS.

Cause: Some providers have reported that they are extremely small and may only have one to two staff members.

Auditor Recommendation: DHS should ensure that CILA providers maintain the correct number of designated reporters and should develop a procedure that includes sanctions if a CILA provider does not maintain the correct number of designated reporters.

Department Response: The Department accepts the recommendation. In January 2024, DDD identified each provider that did not have the required number of designated reporters and once identified, DDD sent correspondence to each provider reminding them of the CIRAS rules and regulations requiring at least two designated reporters. In addition, the instructions on registering individuals were provided to the providers along with technical assistance guidance, if requested.

Currently, the CIRAS Unit compiles a monthly report that includes a pivot table of all agencies that may not have the required number of designated reporters. The CIRAS Unit will again communicate via email to address the issue and DDD will send out a notice quarterly to assist in providing a reminder of the requirements and ensure compliance.

DDD will review the policy that states two designated providers per agency but no maximum number per provider and consider an expansion of mandated CIRAS reporters. Thus, when providers experience staff turnover, any concern will be alleviated, as new staff are registered in accordance with the new employee checklist requirements.

Additionally, DDD is developing a sanction plan that may include sanctions up to revocation of licensure. The CIRAS Manual will be revised by January 1, 2025, to reflect such revisions.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	CIRAS Manual is currently undergoing revisions.	6/30/2025	50%	
4/21/2025	B	DHS is in the process of developing a sanction plan for providers who fail to maintain the correct number of designated reporters.	6/30/2025	50%	

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Finding Identifier: Recommendation 14 – DHS Monitoring of CIRAS Follow Up by ISCs

Status: Partially Implemented

Finding Statement: DHS failed to take steps necessary to ensure ISCs conducted follow up activities as required by Department procedure.

Cause: Pandemic impacts including impacts on staffing as well as the impacts of the new waiver requirements.

Auditor Recommendation: DHS should ensure that ISCs comply with the requirements in the CIRAS Manual for follow up to critical incidents. Also, DHS should document its own compliance with the CIRAS Manual relative to next day contacts for applicable incidents.

Department Response: The Department accepts the recommendation. The Department is committed to working with the ISCs to strengthen follow up to critical incidents. While the audit report reflects that 70% of follow-ups were within the 10 days and more than 90% were within 30 days, the Department is committed to improving these numbers.

CIRAS reports are classified into two separate categories: priority and non-priority. The priority cases (unscheduled hospitalization, missing persons, and emergencies) require ISC follow up in one day, but we are changing that to two days to set the same reporting timeframe for both providers and ISCs. The ISCs have ten days to follow up on non-priority incidents. DDD will continue to track and monitor CIRAS incidents; particularly priority incidents, to ensure proper follow up has occurred by the ISC. DDD will also follow up within two working days with the ISC and will continue to document each required follow up for priority incidents. DDD will update the CIRAS Manual to reflect that ISCs follow up within two working days for all priority incidents, while all non-priority incident time frames remain the current time frame of ten days.

BQM will ensure the requirements are covered during NPO (new provider orientation) as well as shared during CIRAS trainings and FAQs for future reference.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/25	A	Revision of CIRAS Manual to be completed.	6/30/2025	100%	4/17/25
4/21/25	B	DDD will send out communication of clarification via DDD Comments by 6/30/25.	6/30/2025	50%	

**FY24 Performance Audit of Department of Human Services' Oversight and Monitoring of the Community
Integrated Living Arrangement (CILA) Program
Recommendations and Corrective Action Plans
Released August 2024
Status as of April 2025**

Finding Identifier: Recommendation 15 – CIRAS Incident Under-Reporting

Status: Partially Implemented

Finding Statement: DHS has implemented a process for reporting critical incidents that results in under-reporting.

Cause: Incidents reported to OIG are not reported in the CIRAS system.

Auditor Recommendation: DHS should consider revising the reporting requirements in the CIRAS Manual to allow allegations reported to OIG, if they include elements that relate to critical incident reporting, to be also reported to CIRAS. If DHS chooses not to revise the requirements, then DHS should clarify the current reporting requirements for CIL providers and ISCs so that they are compliant with policy.

Department Response: The Department accepts the recommendation. DDD believes the requirements for reporting incidents to OIG and for reporting incidents to CIRAS should remain separate, as currently implemented, but recognize there are occasions that necessitate reports for both OIG and CIRAS.

DDD will update the Manual to clarify where and when to report to CIRAS and/or OIG, giving examples of instances and circumstances on when to report to OIG and when to report to CIRAS.

The Department proposes that in such situations where the OIG deems an instance as non-reportable, that directions are provided for providers to “follow DHS policy and report into CIRAS data base as required”.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	Revision of CIRAS Manual to be completed.	6/30/2025	50%	
4/21/2025	B	DDD will send out communication of clarification via DDD Comments by 4/30/2025.	6/30/2025	50%	

OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino Auditor General



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Program Audit of the

**Department of Human Services
Office of the Inspector General**

Audit Authority: 20 ILCS 1305/1-17

Audit Release Date: December 4, 2024

Audit Authority

- The Department of Human Services (DHS) Act directs the Auditor General to conduct a program audit of the DHS Office of the Inspector General (OIG) on an as-needed basis.
- This is the 14th audit conducted of DHS OIG and covers fiscal years 2021 through 2023.

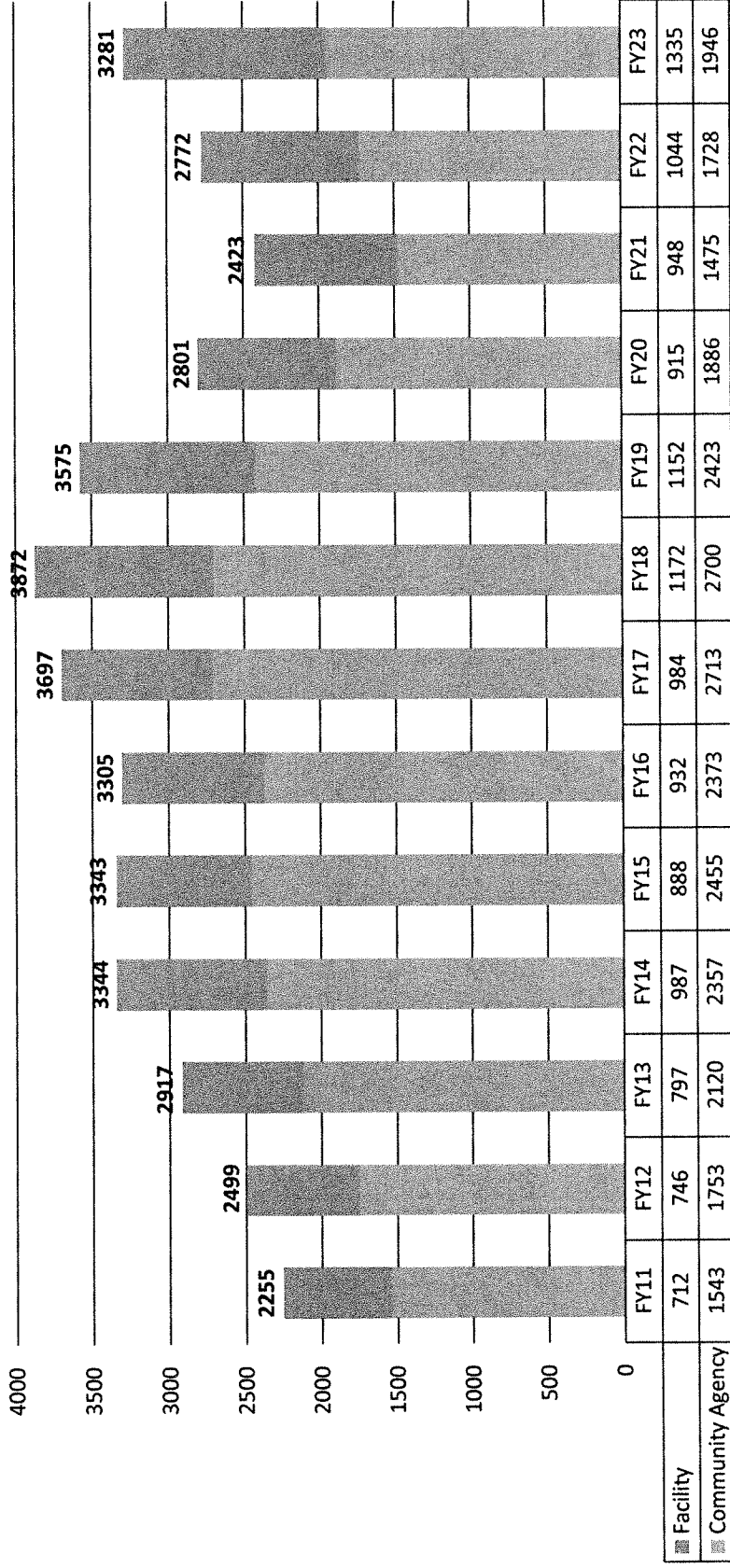
Background

- The Department of Human Services Act requires the OIG to investigate allegations of abuse and neglect that occur in mental health and developmental disability facilities operated by DHS.
- The Act also requires the OIG to investigate allegations of abuse and neglect that occur in community agencies licensed, certified, or funded by DHS to provide mental health and developmental disability services.

Background

- During FY23, there were a total of 394 community agencies with 4,217 program sites that were under the investigative jurisdiction of the OIG.
- In addition, there were also 13 State-operated facilities under the investigative jurisdiction of the OIG.
- OIG investigators in many cases are responsible for hundreds of program sites covering large areas of the State, as well as State-operated facilities.

Allegations of Abuse and Neglect Reported



Community Agency
 Facility

Key Findings

Days to Complete an Investigation

- During FY23, it took an average of 205 calendar days to complete an abuse and neglect investigation.
 - FY20 – 180 calendar days
- During FY23, 22 percent of cases were completed within 60 calendar days.
 - FY20 – 30 percent of cases

Key Findings

Supervisory Review of Substantiated Cases

- During FY23, it took on average 86 days to complete a supervisory review of substantiated cases.
- FY20 – 41 days

Key Findings

OIG Hiring Issues

- During the audit period, FY21 through FY23, the OIG requested to hire for 38 positions.
- As of August 17, 2023, 17 positions had been filled and 21 were still vacant.
- Once the position was posted:
 - 2 positions were filled within 3 months.
 - 10 positions took between 4 and 6 months to fill.
 - 5 positions took between 7 and 12 months to fill.

Key Findings

Overtime Issues

- For FY23, DHS reported that 70% (5,024 of 7,206) of State-operated facility employees had overtime.
- The 5,024 employees accumulated 1,606,962 hours of overtime during FY23:
 - 793 of these employees accumulated between 501 and 997 hours of overtime, and
 - 330 employees accumulated over 1,000 hours of overtime during FY23.
- Multiple academic studies have found that excessive amounts of overtime can have a detrimental effect on the care provided to residents or patients, as well as the health care workers providing the care.

Key Recommendations

- The audit report contained 12 recommendations directed to both DHS and the OIG including:
 - The Office of the Inspector General should work to improve the timeliness of investigative case completion by identifying the barriers that are preventing timely completion and seeking the appropriate remedies for the issues identified.
 - The Office of the Inspector General should ensure that investigations are reviewed by the Investigative Team Leader or Bureau Chief within fifteen working days of receipt absent extenuating circumstances as required by OIG directives.

Key Recommendations

- The Office of the Inspector General and the Department of Human Services should work together to identify and mitigate the bottlenecks in the hiring process.
- The Department of Human Services should conduct a staffing analysis to determine if staffing levels at State-operated facilities are adequate. The staffing analysis should take into consideration the need to reduce excessive amounts of employee overtime, especially for direct care employees.

This concludes our presentation.

We would be happy to answer any questions.

Thank you.

FY23 Program Audit Department of Human Services Office of the Inspector General
Recommendations and Corrective Action Plans
Released December 2024
Updated April 2025

Finding Identifier: Recommendation 1 – Allegation Assignment

Status: Partially Implemented

Finding Statement: The Department of Human Services Act (Act) and the OIG’s administrative rules require that allegations be reported to the OIG Hotline within four hours of initial discovery of the incident of alleged abuse or neglect (20 ILCS 1305/1-17(k)).

Cause: Incident discovered time/date field was reported as unknown, the incident time recorded was not specific (i.e. “ongoing”, “during the day”, or “evening”), or a time range was given.

Auditor Recommendation: *The Office of the Inspector General should: improve the collection of information regarding the date and time the incident is discovered; and continue to work with State-operated facilities and community agencies to improve the number of allegations of abuse and neglect that are reported within the four-hour time frame specified within the Department of Human Services Act and the OIG’s administrative rules.*

Department Response: OIG accepts the recommendation. OIG agrees obtaining accurate date and time information regarding when the incident occurred and was discovered is important to the investigation. Generally, when an intake contains vague date and time information, it is due to the caller being unable to provide more specific information. Many times, the caller is presenting 2nd and 3rd hand information, or the caller is the victim or an individual, who cannot provide such detailed information. OIG intake investigators are trained to gather as much specific detail from the caller about date and times as required by OIG’s Directives which specifically requires that when a caller does not know or is unable to provide the specific date or time the incident occurred or was discovered, the Intake Investigator is to enter into the database whatever information the caller can provide regarding the occurrence date/time or discovery date/time (e.g., unknown, January 2020, between 1/19/20 and 1/20/20). If the caller did not discover the incident but knows the identity of the person who did, the Intake Investigator will enter that person’s name into the database for follow-up by the assigned bureau Investigator. Because of OIG’s training and the hard work of OIG intake investigators and supervisors, OIG is confident this is being done and when vague dates and times are entered into the database, this was all the information the caller was able to provide. OIG will continue training with Intake staff to attempt to gather as detailed information as possible. OIG’s Rule 50 training highlights the important four-hour time frame requirement for the reporting of allegations to the OIG hotline. Also, after the last audit, OIG sent out special memoranda to all State-operated Facilities (SOF) and community agencies (CA) about this requirement. However, ultimately, the timeliness of reporting depends on the SOF/CA staff and is outside OIG’s control. In those cases, OIG will continue to make appropriate recommendations about these issues to SOF/CA. OIG will continue to work with IDHS to ensure that SOFs and CA staff are aware of this important requirement through its trainings and recommendations.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/18/2025	A	Further training of Intake staff to ensure they are asking for specific date and time information. This has been discussed with OIG Intake staff during monthly meetings. OIG Training Bureau and OIG Management are also developing a formal training for OIG intake staff to cover this topic.	6/30/2025	50%	
4/18/2025	B	Further training for DHS facilities and community agencies about the 4-timeframe requirements for required reports through mass mailing of PowerPoint training. PowerPoint has been developed and is in final review.	6/30/2025	75%	

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		Once approved, OIG will email to all facilities and agencies under OIG's jurisdiction for use in training of their staff.			
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Finding Identifier: Recommendation 2 – Investigator Assignment

Status: Partially Implemented

Finding Statement: The OIG should improve the timeliness of assigning cases to investigators.

Cause: It is often unclear whether or not the allegation should trigger an investigation, which may cause a delay in assignment in some instances.

Auditor Recommendation: *The Office of the Inspector General should ensure that cases are assigned to an investigator within three working days upon receiving an allegation of abuse or neglect, as required by OIG's directives.*

Department Response: OIG accepts the recommendation. OIG agrees that timely assignment of allegations is important to the investigation and appreciates the audit report highlighting that in each of the three years audited, OIG assigned over 90% of the over 2,500 cases received each year within the 3 day-requirement. Additionally, as documented by the auditors, OIG has had a serious lack of staff over the past several years. The Bureau of Hotline and Intake was no different which has a severe shortage of intake investigators and bureau management due to retirements and significant delays related to the hiring process. Unfortunately, the ongoing staff shortage has persisted as overall calls, including reportable and non-reportable calls, have increased. As of October 2024, OIG has 6 intake investigators, and 5 unfilled intake investigator positions that are in various stages of the hiring process. Also, since the last audit, OIG created and filled another Intake Investigative Team Leader position to supervise and complete intakes.

In addition, for a portion of reportable allegations, determining whether an intake is reportable takes more time than the time frame requirements of the directive due to the lack of information from the caller, call backs to gather needed information, difficulty reaching the caller, spending more time to gather needed information with the caller (like a victim or individual) etc. OIG's Directives notes that allegations will be processed within two days absent extenuating circumstances and as such, allows for additional time to determine whether an intake is reportable. OIG will continue to train Intake staff to ensure they are asking for as detailed information as possible and will continue to seek additional staff in an effort to improve timeliness of assignment.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/18/2025	A	Further training of Intake staff to ensure timely and efficient gathering of allegation information and entry into the OIG Case Management System so cases can be assigned in a timely manner. This has been discussed with OIG Intake staff during monthly meetings. OIG Training Bureau and OIG Management are also developing a formal training for OIG intake staff to cover this topic.	9/30/2025	50%	
4/18/2025	B	Review OIG Directive INV-001 Hotline Coverage and determine if any changes are required. This directive has	5/30/2025	75%	

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		been revised and is in the final stages of review. Revisions include directions for timely and efficient gathering of allegation information for issuance of the intake for assignment, including asking for detail information about date and time of discovery and incident.			
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Finding Identifier: Recommendation 3 – Case Completion Timeliness

Status: Partially Implemented

Finding Statement: The time requirement of 60 working days for completing investigations is currently only found in an OIG directive.

Cause: The decrease in completion of cases in under 60 working days in FY23 was related to a number of complexities including slow hiring beginning in FY22, and staff shortages which had a negative impact on the OIG’s overall operations, year over year increase in cases, and focusing on the backlog of older cases, which can lead to delays in newer cases.

Auditor Recommendation: *The Office of the Inspector General should work to improve the timeliness of investigative case completion by identifying the barriers that are preventing timely completion and seeking the appropriate remedies for the issues identified.*

Department Response: OIG accepts the recommendation. As documented by the auditors, there has been a shortage of investigative staff, investigative supervisors, and administrative support. This shortage impacts OIG processes at all stages of the investigative process, including case timeliness. OIG’s staff shortage, together with the slow pace of hiring, has a direct impact on OIG’s ability to complete timely investigations, which is an issue OIG highlighted in its FY23 Annual Report. Staff shortages result in growing case backlogs which further impact OIG’s timeliness of case completion. OIG has worked closely with IDHS to increase headcount and is in the process of substantial additional hiring. However, it will take time for the new hires to make a noticeable impact on timeliness, as training takes time and significant effort from supervisory staff. OIG continuously reviews processes for timeliness improvements and training opportunities.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/18/2025	A	Continue to work with DHS to fill vacant OIG positions and further expand OIG positions to meet need. OIG has started the process of posting all unfilled vacant positions approved by DHS. New staff are in training or have recently completed new hire training. OIG expects to see improvement in the backlog by the end of 2025 as these new investigators become fully functional in their positions.	12/31/2025	75%	4/15/2025

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Finding Identifier: Recommendation 4 – Timeliness of Interviews and Statements

Status: Partially Implemented

Finding Statement: Timeliness of Investigative Statements and Interviews

Cause: Death cases can take longer to complete for several reasons, including records from hospitals and medical examiners often take a long time to obtain, additional consultation may be needed, an allegation of neglect associated with the case, the cause of death, the location of the death (Chicago area vs. downstate), and the type of community agency or State-operated facility where the death occurred.

Auditor Recommendation: *The Office of the Inspector General should work to improve the timeliness of OIG conducted interviews, and State-operated facility and community agency liaison conducted statements, including ensuring initial written statements are taken within 72 hours per OIG directive and ensuring the complainant and/or required reporter and the victim and/or guardian are interviewed by an OIG investigator within 15 working days of assignment per OIG directive.*

Department Response: OIG accepts the recommendation. OIG provides training and direction to State-operated Facilities (SOF) and Community Agencies (CA) about this important requirement. It should be noted the SOF/CA are also facing staff shortages which impacts their ability to complete this important task. OIG will continue to work with IDHS to provide more training and direction to improve these issues. OIG agrees timely interviews of the victim(s) and complainant(s) are important to a good investigation. As documented by the auditors, the shortage of investigative staff has a direct impact on the ability for timely interviews. Recent staffing shortages have resulted in investigator caseloads growing significantly, making it challenging to complete interviews within the required time frame. OIG is in the process of hiring numerous investigators and supervisors, which is anticipated to improve interview timeliness over time. OIG will also continue to train investigators on this requirement and supervisors will continue to provide oversight and monitoring. OIG also expects that an upcoming change in technology will help in this area. In 2025, OIG will have a new Case Management System which will better track and document when the investigator is unsuccessful in reaching the victim or complainant within the required time frames. Currently, these are documented in the Case Management System in the Case Actions.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/18/2025	A	Review, and revise as needed, OIG Directive INV-005 regarding timeframes for initial statements by facilities and community agencies to ensure they are appropriate and effective.	5/30/2025	75%	
4/18/2025	B	Further training for DHS facilities and community agencies about requirement of timely initial statements reports through mass mailing of PowerPoint training. PowerPoint has been developed and is in final review. Once approved, OIG will be emailed to all facilities and agencies under OIG's jurisdiction for use in training of their staff.	6/30/2025	75%	
4/18/2025	C	Review Rule 50, Section 50.30(f) to determine if changes are needed to ensure more timely interviews by facilities and agencies.	12/31/2025	25%	

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4/18/2025	D	Provide further training to investigative staff about the 15-day requirement for interviews. This has been discussed with OIG investigators several times in monthly meetings. OIG will be sending out a memorandum memorializing the direction on this issue.	6/30/2025	50%	
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Finding Identifier: Recommendation 5 – Timeliness of Supervisory Review

Status: Partially Implemented

Finding Statement: Timeliness of Supervisory Review and Approval

Cause: OIG’s database does not track cases that were sent back for additional investigation.

Auditor Recommendation: *The Office of the Inspector General should ensure that investigations are reviewed by the Investigative Team Leader or Bureau Chief within fifteen working days of receipt absent extenuating circumstances as required by OIG directives.*

Department Response: OIG accepts the recommendation. Shortage of investigative staff has impacted review timeliness as Bureau Chiefs and Investigative Team Leaders are working investigations, assisting with interviews, writing reports, and training new investigators, which takes them away from reviewing investigations. Additionally, due to a shortage of Investigative Team Leaders and Bureau Chiefs in various bureaus during the audit period, other bureaus had to pick up additional reviews, which delayed review times across the board. As of October 2024, OIG is currently at headcount for Bureau Chiefs and Investigative Team Leaders, but many supervisors are new and still learning the job. Unfortunately, the extended shortage of Bureau Chiefs and Investigative Team Leaders resulted in a backlog of case reviews that will affect overall timeliness for a considerable period of time. While Investigative Team Leaders normally handle unfounded and unsubstantiated case reviews, OIG's Bureau Chiefs, Investigative Team Leaders, Assistant Deputy Inspector Generals, Policy Manager, Deputy Inspector General, and Inspector General have all recently been assigned unfounded and unsubstantiated case reviews to keep cases moving along. Also, OIG will be revising and clarifying OIG’s Directives to match OIG’s current review practice, which gives the Investigative Team Leaders and Bureau Chiefs up to 15 workdays each to review an investigation upon receipt. The current directive, which indicates that they get a total of 15 workdays together from initial receipt, is incorrect.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/18/2025	A	Communicate to Bureau Chiefs and Investigative Team Leaders the importance of completing case reviews in a timely, thorough manner per directive and make appropriate case review action entry when not meeting timeframes. Follow-up memo. This has been discussed with OIG investigative supervisors several times in monthly meetings. OIG will be sending out a memorandum memorializing the direction on this issue.	6/30/2025	80%	
4/18/2025	B	Update OIG directive INV-020 to indicate review ITL and BC each have 15 days absent extenuating circumstances, and not 15 days combined. Directive is in final review.	6/30/2025	75%	

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Finding Identifier: Recommendation 6 – Case Closure Checklists and Case Tracking Forms

Status: Implemented

Finding Statement: Thoroughness of Abuse and Neglect Investigations

Cause: The process used to close cases was inadequate.

Auditor Recommendation: *The Office of the Inspector General should ensure that all Case Closure Checklists are properly reviewed and Case Tracking Forms are completed.*

Department Response: OIG accepts the recommendation. On July 1, 2024, OIG discontinued the use of these forms, as this information was also captured in the OIG Case Management System which OIG administrative staff were using to process and close cases. This revised process was included in OIG’s Directives.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
12/30/2024	A	Forms discontinued and information is entered into the OIG Case Management System for tracking. Directive rescinded.	11/30/2024	100%	11/30/2024

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Finding Identifier: Recommendation 7 – Quality Care Board

Status: Partially Implemented

Finding Statement: The Quality Care Board did not meet the statutory requirement of having seven members during the audit period and two members were serving on expired terms.

Cause: Lack of communication between the IDHS, OIG, and Governor’s Office

Auditor Recommendation: *The Secretary of the Department of Human Services and the Inspector General should work with the Governor’s Office to appoint members to the Quality Care Board and ensure that members who are serving on expired terms are reappointed or replaced in order to fulfill statutory requirements in the Department of Human Services Act (20 ILCS 1305/1-17(u)).*

Department Response: IDHS accepts the recommendation and will work with the OIG and the Office of the Governor to appoint members to the Quality Care Board, to ensure that all Board positions are filled, and to ensure that Board members are not serving on expired terms.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/18/2025	A	OIG and DHS will work with DHS and the Governor’s Office to reappoint current members and fill empty board spots. All empty board spots have been filled. 1 of the 7 members’ terms have expired. OIG has reached out to the DHS contact who works with DHS’s various boards and they are working with the member to resolve the expired term issue.	6/30/2025	75%	

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Finding Identifier: Recommendation 8 – Investigator Training

Status: Implemented

Finding Statement: OIG directives contain training requirements for newly hired and continuing employees.

Cause: OIG does not have dedicated staff to oversee training documentation.

Auditor Recommendation: *The Office of the Inspector General should:*

- *Ensure that employees are receiving all required trainings and;*
- *Determine and implement a more effective method of tracking employee training to ensure that each employee has received the required training.*

Department Response: OIG accepts the recommendation. OIG will ensure that all staff receive the required training and that proof of the same is adequately documented. Coordinating and documenting OIG training has been an ongoing issue due to a lack of dedicated management staff to coordinate and document internal training. For the past several years, OIG has been focused on hiring investigative staff to deal with the ever-growing caseload. This left the responsibility of training to be spread out amongst multiple management staff across the state without optimal coordination. OIG has created and is in the process of filling two Training Coordinator positions: one for the three northern bureaus and one for the three southern bureaus. The coordinators will be responsible for ensuring OIG staff receive their required training and that training is appropriately documented.

OIG also has not had a central location to document completed training. OIG's database was used to document training but was not always reliable. In response to the last audit, OIG documented that OIG would work with the State's Department of Innovation and Technology (DoIT) to use the OneNet training functionality to document OIG training. However, transitioning to using OneNet to track training has not been a seamless process, as several issues arose during implementation. First, this project was competing with a number of other State's IT priorities. Second, while OIG is making progress on using OneNet for training, the system is challenging to navigate and requires a great deal of training and coordination with DoIT. OIG continues to work with DoIT and expects use of the system to become easier and more effective for OIG's needs.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
12/30/2024	A	Hiring of two Training Coordinators to oversee OIG new hire and ongoing training.	12/15/2024	100%	12/15/2024

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Finding Identifier: Recommendation 9 – Abuse, Neglect, and Exploitation Prevention and Reporting Training at Facilities

Status: Partially Implemented

Finding Statement: Employees at State-operated facilities did not always receive the statutorily required Rule 50 training.

Cause: Prior to 2022, training was conducted on a facility-by-facility basis, and in order to calculate the rate for 2021, it would require reviewing the training records for the 2,000 plus State-operated facility employees manually.

Auditor Recommendation: *The Department of Human Services should ensure that all employees at State-operated facilities receive training in prevention and reporting of abuse, neglect, and exploitation as required by administrative rules, and the Department of Human Services Act (20 ILCS 1305/1-17(h)).*

Department Response: IDHS accepts the recommendation and will particularly focus on those facilities who did not have 100% training completion in CY23. Each State-Operated Facility has a staff development specialist who assigns and monitors the completion of required trainings annually. IDHS has mandatory deadlines for required staff training to be completed and progressive discipline is used if those deadlines are not met.

DDD Corrective Action Plan:

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	All active staff at the SODCs will complete OIG Rule 50 training annually. All staff that are required to take the training have been identified and scheduled to complete the training. SODC is currently at 83.5 percent completion and is on pace to complete all required Rule 50 training by the estimated date of completion. The noncompliant staff are composed of new hire or separated staff.	8/31/2025	83.5%	
4/21/2025	B	Administration will implement progressive discipline as appropriate when staff fail to complete OIG Rule 50 as required. DDD is following administrative directives and contractual procedures for discipline.	8/31/2025	100%	4/21/2025
4/21/2025	C	SODC Operations will create a standard of practice for reporting in-person OIG rule 50 trainings on the OneNet to ensure accurate attendance data can be easily obtained.	1/31/2025	100%	1/31/2025

DMH Corrective Action Plan:

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/21/2025	A	All active staff at the DMH Central Office and SOPHs will complete OIG Rule 50 training annually. FY2024 Training – Most Staff have completed training with the exception of staff on leave and others who the Department is addressing through discipline steps.	8/31/2025	80%	

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		FY2025 Training – 62.2% of staff have completed the training which is due on 8/31/2025. DMH will continue to track and monitor completion of the training for 2025.			
4/21/2025	B	Administration will implement progressive discipline as appropriate when staff fail to complete OIG Rule 50 as required. DMH is following administrative directives and contractual procedures for discipline.	8/31/2025	100%	4/21/2025
4/21/2025	C	SOPH Operations will create a standard of practice for reporting in-person OIG rule 50 trainings on the OneNet to ensure accurate attendance data can be easily obtained.	12/31/2025	50%	

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Finding Identifier: Recommendation 10 – Timeliness of Unannounced Site Visit Reports

Status: Partially Implemented

Finding Statement: No supporting documentation could be provided to show that an OIG employee was on site for second site visits at each State-operated facility.

Cause: The site visit reports were not submitted to stakeholders within 60 working days of the exit conference.

Auditor Recommendation: *The Office of the Inspector General should take steps to ensure that unannounced site visit reports are sent to State-operated facilities within 60 days of the site visit being completed as required by OIG Directive.*

Department Response: OIG accepts the recommendation. In recent years, OIG decided to restructure its site visit process. In order to closely align OIG process with the nationally recognized standards, the planning, structure, execution, and writing of OIG’s annual site visits are now based on the Government Accountability Office’s (GAO) Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the “Yellow Book.” OIG leadership decided to model its site visits after Yellow Book performance audits. The purpose of this model is to produce site visit reports that have more structured and substantive findings and recommendations. Ultimately, the goal is to put the OIG site visit team in a better position to identify systemic issues at the facilities that relate to the reporting and prevention of abuse and neglect of individuals receiving services in the facilities.

Because OIG is statutorily mandated to conduct unannounced site visits at all IDHS State-Operated Facilities (SOFs), OIG’s site visit team visits each facility, in succession, as quickly as possible, so facilities do not have a significant period of time to share information and prepare for OIG’s visit. After OIG completes its unannounced visits at all of the facilities, OIG staff begin to work on each individual site visit report. The site visit reports go through a rigorous review process that requires approval from the Chief Administrative Officer and Inspector General. Completed reports go to the facility for response which OIG includes in the final version of the report. This process explains the gap between when staff initially visit the facility and when the final version of the report is released to the Facility, Division, and Secretary’s Office.

To meet this recommendation, OIG will revise OIG’s Directives to better suit its new site visit process. OIG will now consider the exit conference the conclusion of the site visit. Furthermore, it will require staff to submit the site visit report to the required stakeholders within 60 working days of the exit conference.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
4/18/2025	A	Updated OIG Directive BCE-003 to clarify timeframes of site visits. 60-day requirement to complete starts from the exit conference with the facility. OIG staff who conduct these site visits have been directly involved in the revision of this directive and will be fully knowledgeable on these new requirements. Directive is in final review.	6/30/2025	75%	

FY23 Program Audit Department of Human Services Office of the Inspector General
Recommendations and Corrective Action Plans
Released December 2024
Updated April 2025

Finding Identifier: Recommendation 11 – OAG Hiring & Personnel Issues

Status: Implemented

Finding Statement: Lack of investigators causes timeliness issues and an increase in caseloads.

Cause: The OIG has not been able to hire investigators fast enough to maintain headcount.

Auditor Recommendation: *The Office of the Inspector General and the Department of Human Services should work together in order to identify and mitigate the bottlenecks in the hiring process and address pay structure imbalances for management positions.*

Department Response: IDHS accepts the recommendation and will continue to work to identify and mitigate delays in the hiring process for which we have the authority and ability to do so. The OIG merit comp staff salaries were examined and increases to existing and new Bureau Chief salaries were made in 2024. It is important to note that increases to existing salaries, and salary offers for newly hired positions must be approved by the Department of Central Management Services and is not in the sole discretion of IDHS.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
12/30/2024	A	Bureau Chief salary adjustment	11/15/2024	100%	11/15/2024
4/18/2025	B	Senior Management salary adjustment	3/15/2025	100%	01/15/2025
4/18/2025	C	Communicate recommendation and concerns regarding hiring bottlenecks with DHS HR and collaborate on any options for improving.	9/30/2025	0%	

**FY23 Program Audit Department of Human Services Office of the Inspector General
Recommendations and Corrective Action Plans
Released December 2024
Updated April 2025**

Finding Identifier: Recommendation 12 – DHS State-Operated Facilities Staffing Levels

Status: Partially Implemented

Finding Statement: Employees with jobs that involve direct caregiving as the primary responsibility are working an amount of overtime that causes fatigue.

Cause: IDHS facilities have Staff shortages that lead to staff working extended amounts of overtime and experiencing burnout.

Auditor Recommendation: *The Department of Human Services should conduct a staffing analysis to determine if staffing levels at State-operated facilities are adequate. The staffing analysis should take into consideration the need to reduce excessive amounts of employee overtime, especially for direct care employees.*

Department Response: The Department of Human Services accepts the recommendation. IDHS is in the process of reviewing current staffing levels at State-operated Facilities (SOF) in an effort to ensure staffing levels are adequate and appropriate. For FY20 through FY23, IDHS has onboarded over 2,000 Mental Health Technicians across its State-operated Facilities. Furthermore, IDHS has worked to implement changes to the collective bargaining agreements in an effort to expedite the hiring process for these positions and is in the preliminary stages of establishing positions that would be dedicated to performing ongoing staffing analysis for the Department.

IDHS’s staffing has been challenged by retirement and retention problems that have been experienced nationally, for 24/7 facilities and for the behavioral health workforce, in particular. IDHS addressed this, in part, during and following the COVID-19 Public Health Emergency, through the use of contractual employees to help bolster the State employee workforce at its SOFs, always prioritizing the use of State employees over contractual ones. Based on and in response to a grievance and arbitration, IDHS has virtually eliminated the use of contractual employees serving in Mental Health Technician positions, while, at the same time, continuing to aggressively hire and take steps to ensure the retention of State employees at the SOFs.

The use of and rules governing overtime is negotiated and collectively bargained between the State and its labor partners. Within the limitations of how many actual, physical shifts an individual employee can work, overtime is first offered voluntarily and, if needed, and in the absence of volunteers, mandated, as necessary.

Date of Update	CAP #	Corrective Action Plan Update	Est. Date of Completion	% Complete	Date Completed
12/30/2024	A	Scheduling Software: The Department is exploring the benefits that could be gained by obtaining electronic scheduling software. The Department will establish business requirements and solicit information from appropriate vendors.	7/1/2025	10%	
12/30/2024	B	Overtime Review Unit: The Department will establish an OT review unit comprised of staff from multiple areas of expertise (management, budget, labor, and clinical care) to conduct staffing analyses, to regularly review OT per facility, and to create reports of OT progress and areas to improve. DMH continues its efforts to fill vacant positions.	9/30/2025	30%	

**FY23 Program Audit Department of Human Services Office of the Inspector General
 Recommendations and Corrective Action Plans
 Released December 2024
 Updated April 2025**

12/30/2024	C	<p>OT Reporting: Standardized reports have been created by the DHS Budget Office and regularly distributed to executive staff. DMH sends reports to Labor Relations of BU overtime usage. There is a person at each location who is responsible for pulling and monitoring the reports. Once the reports are available, they are sent to Labor Relations. In addition, we have a Central Office Fiscal Support employee who pulls overtime usage and presents it to DMH leadership.</p>	12/31/2024	100%	12/30/2024
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Legislative Audit Commission

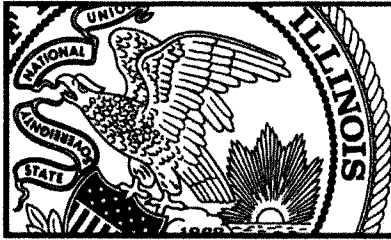
Consent Calendar August 22, 2025

1. Chicago State University, year ended June 30, 2023: The Compliance Examination contained 16 findings, 11 repeated.
2. Department of Financial and Professional Regulation, two years ended June 30, 2022: The Compliance Examination contained 15 findings, nine repeated.
3. Department of Innovation and Technology, Technology Management Revolving Fund, year ended June 30, 2024: The Financial Audit contained one finding, one repeated. The financial statements are presented fairly
4. Governors State University, year ended June 30, 2023: The Compliance Examination contained 12 findings, eight repeated.
5. Illinois Mathematics & Science Academy, year ended June 30, 2024: The Financial Audit contained one finding, no repeated. The financial statements are presented fairly.
6. Illinois Mathematics & Science Academy, year ended June 30, 2024: The Compliance Examination contained six findings, one repeated.
7. Illinois Power Agency, two years ended June 30, 2024: The Compliance Examination contained no findings.
8. Illinois Racing Board, two years ended June 30, 2022: The Compliance Examination contained 14 findings, five repeated.
9. Illinois Racing Board, two years ended June 30, 2024: The Compliance Examination contained seven findings, six repeated.
10. Illinois State Board of Education, two years ended June 30, 2024: The Compliance Examination contained 11 findings, five repeated.
11. Illinois State Police – State Asset Forfeiture Fund, two years ended June 30, 2024: The Compliance Examination contained two findings, one repeated.
12. Illinois State Police – Statewide 9-1-1 Fund and Wireless Carrier Reimbursement Fund, two years ended June 30, 2024: The Compliance Examination contained no findings.
13. Legislative Audit Commission, two years ended June 30, 2024: The Compliance Examination contained two findings, no repeated.

14. Legislative Ethics Commission, two years ended June 30, 2024: The Compliance Examination contained no findings.
15. Northeastern Illinois University, year ended June 30, 2023: The Compliance Examination contained 13 findings, nine repeated.
16. Northern Illinois University, year ended June 30, 2023: The Compliance Examination contained 17 findings, nine repeated.
17. Office of the Attorney General, two years ended June 30, 2024: The Compliance Examination contained ten findings, eight repeated.
18. Office of the Comptroller – General Assembly House of Representatives and Senate – Census Data for OPEB, year ended June 30, 2023: The Compliance Examination contained no findings.
19. Office of the Comptroller – General Assembly House of Representatives and Senate – Census Data for Pensions, year ended June 30, 2024: The Compliance Examination contained no findings.
20. Office of the Comptroller, Nonfiscal Officer Responsibilities, two years ended June 30, 2024: The Compliance Examination contained four findings, three repeated.
21. Office of the Legislative Inspector General, two years ended June 30, 2024: The Compliance Examination contained no findings.
22. State Employees' Retirement System of Illinois – Census Data for OPEB, year ended June 30, 2023: The Compliance Examination contained two findings, no repeated.
23. State Employees' Retirement System of Illinois – Census Data for Pensions, year ended June 30, 2024: The Compliance Examination contained three findings, no repeated.
24. Supreme Court of Illinois (Including Appellate Court Districts 1-5 and the Illinois Courts Commission) – Census Data for OPEB, year ended June 30, 2023: The Compliance Examination contained no findings.
25. Supreme Court of Illinois (Including Appellate Court Districts 1-5 and the Illinois Courts Commission) – Census Data for Pensions, year ended June 30, 2024: The Compliance Examination contained no findings.
26. Railsplitter Tobacco Settlement Authority, two years ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.
27. Railsplitter Tobacco Settlement Authority, two years ended June 30, 2024: The Compliance Examination contained no findings.
28. Western Illinois University, year ended June 30, 2024: The Compliance Examination contained six findings, five repeated.

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

29. Regional Office of Education #1 – Adams, Brown, Cass, Morgan, Pike, and Scott Counties, year ended June 30, 2024: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
30. Regional Office of Education #9 – Champaign and Ford Counties, year ended June 30, 2024: The Financial Audit contained no findings. The financial states were presented fairly.
31. Regional Office of Education #11 – Clark, Coles, Cumberland, Douglas, Edgar, Moultrie and Shelby Counties, year ended June 30, 2024: The Financial Audit contained one finding, no repeated. The financial statements were presented fairly.
32. Regional Office of Education #12 – Clay, Crawford, Jasper, Lawrence, and Richland Counties, year ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.
33. Regional Office of Education #21 – Franklin, Johnson, Massac, Williamson Counties, year ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.
34. Regional Office of Education #26 – Fulton, Hancock, McDonough, and Schuyler Counties, year ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.
35. Regional Officer of Education #28 – Bureau, Henry, and Stark Counties, year ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.
36. Regional Office of Education #31 – Kane County, year ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.
37. Regional Office of Education #33 – Henderson, Knox, Mercer, and Warren Counties, year ended June 30, 2024: The Financial Audit contained no findings. The financial statements were presented fairly.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CHICAGO STATE UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2023

Release Date: May 23, 2024

FINDINGS THIS AUDIT: 16				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	1	3	2022	23-08	23-05, 23-14	
Category 2:	3	10	13	2021		23-10	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2020		23-01, 23-02, 23-09, 23-11, 23-12, 23-13	
TOTAL	5	11	16	2016		23-15	
FINDINGS LAST AUDIT: 14							

INTRODUCTION

This digest covers the Compliance Examination of Chicago State University (University) for the year ended June 30, 2023. A separate digest covering the University’s financial audit as of and for the year ended June 30, 2023, was previously released on February 22, 2024. In addition, a separate digest covering the University’s Single Audit for the year ended June 30, 2023, was previously released on March 28, 2024. In total, this report contains sixteen findings, six of which were reported in the Financial Audit and Single Audit collectively.

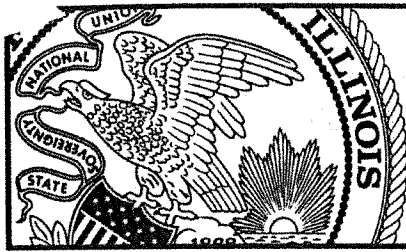
SYNOPSIS

- (23-07) The University did not have adequate controls over equipment.
- (23-10) The University did not fully comply with the requirements of the Chicago State University Law regarding flexible hours positions.
- (23-15) The University did not have adequate controls over contractual services expenditures.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATIONS

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

Release Date: April 18, 2023

FINDINGS THIS AUDIT: 15	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	2	4	2020	22-14	22-03	
Category 2:	4	7	11	2018	22-01	22-08, 22-11, 22-12, 22-13	
Category 3:	0	0	0	2004		22-02	
TOTAL	6	9	15	1993		22-04	
FINDINGS LAST AUDIT: 14							

SYNOPSIS

- (22-01) The Department failed to adhere to provisions of the Fiscal Control and Internal Auditing Act.
- (22-07) The Department's internal controls over its voucher processing function were not operating effectively during the examination period.
- (22-14) The Department did not have change management policies and procedures.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF INNOVATION AND TECHNOLOGY
(TECHNOLOGY MANAGEMENT REVOLVING FUND)

Financial Audit
 For the Year Ended June 30, 2024

Release Date: April 29, 2025

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2023		24-01	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 4							

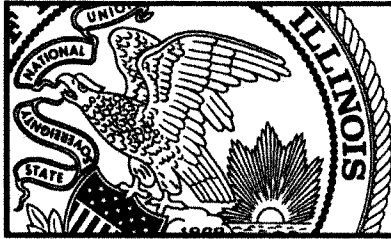
INTRODUCTION

This digest covers the Department of Innovation and Technology’s (Department) Financial Audit of the Technology Management and Revolving Fund as of and for the year ended June 30, 2024. A Digest covering the Department’s Compliance Examination will be released at a later date.

SYNOPSIS

- (24-01) The Department did not review the billing rates utilized to bill agencies for telecommunication services.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GOVERNORS STATE UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2023

Release Date: May 7, 2024

FINDINGS THIS AUDIT: 12				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		23-02, 23-10	
Category 2:	3	8	11			23-11, 23-12	
Category 3:	<u>1</u>	<u>0</u>	<u>1</u>	2020		23-06	
TOTAL	4	8	12	2019		23-08	
				2016		23-09	
FINDINGS LAST AUDIT: 9				2005		23-07	

INTRODUCTION

This digest covers the Governors State University (University) Compliance Examination for the year ended June 30, 2023. Separate digests covering the University’s Financial Audit and Single Audit as of and for the year ended June 30, 2023 were previously released on March 28, 2024. In total, this report contains 12 findings, 5 of which were reported in the Financial Audit and Single Audit collectively.

SYNOPSIS

- (23-06) The University did not have adequate internal control over reporting its census data.
- (23-10) The University did not have adequate controls over its service providers.
- (23-12) The University has not completed all requirements to demonstrate full compliance with Payment Card Industry Data Security Standards.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS MATHEMATICS & SCIENCE ACADEMY

**Financial Audit
 For the Year Ended June 30, 2024**

Release Date: May 13, 2025

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

INTRODUCTION

The Illinois Mathematics and Science Academy (Academy) develops creative, ethical leaders in science, technology, engineering and mathematics. As a teaching and learning laboratory created by the State of Illinois, the Academy enrolls academically talented Illinois students (grades 10-12) in its advanced, residential college preparatory program, and it serves thousands of educators and students in Illinois and beyond through innovative instructional programs that foster imagination and inquiry.

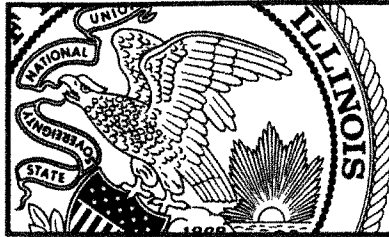
This report covers our financial audit of the Academy’s Individual Governmental Funds (the General Fund, the IMSA Special Purposes Trust Fund, the IMSA Income Fund, the IMSA Operating Fund, and the IMSA Student Activity Fund) as of and for the year ended June 30, 2024. A digest covering the Academy’s State Compliance Examination for the year ended June 30, 2024 will be released separately.

SYNOPSIS

- (24-01) The Academy did not establish adequate internal controls over identifying and recording deferred revenue, unavailable revenue, and accounts payable for financial reporting purposes.

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

MAY 13 2025



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS MATHEMATICS & SCIENCE ACADEMY

State Compliance Examination
 For the Year Ended June 30, 2024

Release Date: May 13, 2025

FINDINGS THIS AUDIT: 6				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	0	2	2021		24-3	
Category 2:	3	1	4				
Category 3:	0	0	0				
TOTAL	5	1	6				
FINDINGS LAST AUDIT: 3							

INTRODUCTION

The Illinois Mathematics and Science Academy (Academy) develops creative, ethical leaders in science, technology, engineering and mathematics. As a teaching and learning laboratory created by the State of Illinois, the Academy enrolls academically talented Illinois students (grades 10-12) in its advanced, residential college preparatory program, and it serves thousands of educators and students in Illinois and beyond through innovative instructional programs that foster imagination and inquiry.

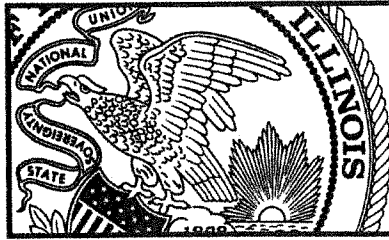
This digest covers the Academy’s State Compliance Examination for the year ended June 30, 2024. In total, this report contains six findings, one of which was also reported in the Financial Audit. A digest covering the Academy’s Individual Governmental Funds Financial Audit as of and for the year ended June 30, 2024 was separately released.

SYNOPSIS

- (24-02) The Academy did not fully comply with the requirements applicable to its property and equipment.

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

APR 29 2025



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS POWER AGENCY

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

Release Date: April 29, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2

INTRODUCTION

This digest covers the Illinois Power Agency's (Agency) Compliance Examination for the two years ended June 30, 2024. A digest covering the Agency's non-shared governmental funds Financial Audit as of and for the year ended June 30, 2024 was previously released on April 10, 2025. There were no material findings of noncompliance disclosed during our examination.

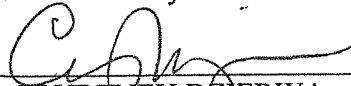
AUDITOR'S OPINION

The auditors stated the financial statements of the Illinois Power Agency Operations Fund, the Illinois Power Agency Renewable Energy Resources Fund, and the Illinois Power Agency Trust Fund as of and for the year ended June 30, 2024 are fairly stated in all material respects.

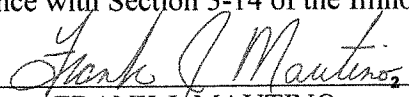
ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Agency for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Agency complied, in all material respects, with the requirements described in the report.

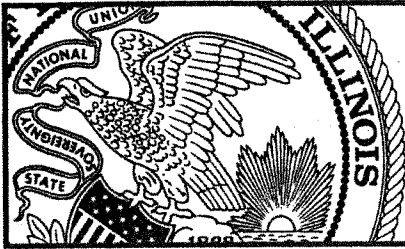
This State compliance examination was conducted by Plante & Moran, PLLC.


 COURTNEY DZIERWA
 Division Director

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


 FRANK J. MAUTINO
 Auditor General

FJM:EBO



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS RACING BOARD

Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: March 30, 2023

FINDINGS THIS AUDIT: 14				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	3	1	4	2020	4	6, 7	9
Category 2:	6	3	9	2014		5	
Category 3:	0	1	1				
TOTAL	9	5	14				
FINDINGS LAST AUDIT: 9							

SYNOPSIS

- (22-01) The Illinois Racing Board's (Board) internal controls over its voucher processing function were not operating effectively during the examination period.
- (22-02) The Board failed to implement controls over users' access to the Board's applications and data.
- (22-03) The Board did not have adequate controls over the data migration to a new licensing system.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS RACING BOARD

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

Release Date: April 29, 2025

FINDINGS THIS AUDIT: 7				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	1	0	1	2022		2, 3, 4, 7	
Category 2:	0	5	5	2020		5	6
Category 3:	<u>0</u>	<u>1</u>	<u>1</u>				
TOTAL	1	6	7				
FINDINGS LAST AUDIT: 14							

SYNOPSIS

- (24-01) The Illinois Racing Board's (Board) internal controls over its receipt processing function were not operating effectively during the examination period.
- (24-03) The Board did not maintain adequate controls over performance evaluations, timekeeping, and training.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE BOARD OF EDUCATION

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

Release Date: May 6, 2025

FINDINGS THIS AUDIT: 11				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2022		5, 7	
Category 2:	6	3	9	2020	3,4	1	
Category 3:	0	0	0				
TOTAL	6	5	11				
FINDINGS LAST AUDIT: 15							

This digest covers the Illinois State Board of Education’s (Agency) Compliance Examination for the two years ended June 30, 2024. A separate digest covering the Agency’s financial audit as of and for the year ended June 30, 2024, was previously released on February 4, 2025. In total, this report contains 11 findings, 2 of which were reported in the Financial Audit.

SYNOPSIS

- (24-03) The Agency did not have adequate internal controls in place to monitor the requirements regarding professional educator license renewal.
- (24-04) The Agency did not comply with reporting procedures for the survey of learning conditions (climate survey) as completed by students and teachers.
- (24-05) The Agency failed to update administrative rules regarding administration of funding programs for class size reduction.

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



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE POLICE
State Asset Forfeiture Fund

Limited Scope Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: June 12, 2025

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	1	2	2022	24-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 4							

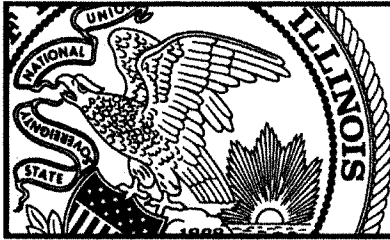
SYNOPSIS

- (24-1) The Illinois State Police (Department) did not timely submit its vouchers for payment to the Comptroller's Office during the examination period.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE POLICE
Statewide 9-1-1 Fund and Wireless Carrier Reimbursement Fund

Limited Scope Compliance Examination
 For the Two Years Ended June 30, 2020

Release Date: May 4, 2021

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	1	2	2016	20-01		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 1							

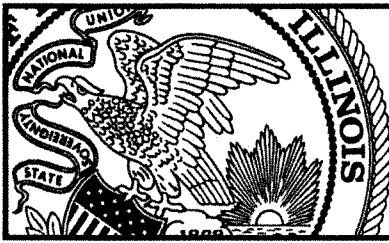
INTRODUCTION

The Illinois State Police (Department) solely maintains the Statewide 9-1-1 Fund and the Department and the Illinois Commerce Commission (Commission) each have distinct responsibilities over transactions recorded within the Wireless Carrier Reimbursement Fund (Fund). Both of these funds must have a fund-level audit by the Auditor General every two years under the Emergency Telephone System Act (Act) (50 ILCS 750/50). This digest is limited to the responsibilities of the Department pursuant to State law. A separate digest concerning the Commission's responsibilities was separately released.

SYNOPSIS

- (20-01) The Department did not maintain adequate internal controls over receipts and reconciliations.
- (20-02) The Department did not have adequate internal controls to demonstrate the schedules and components (report components) within the Department's *Compliance Examination Report* were complete and accurate.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

LEGISLATIVE AUDIT COMMISSION

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

Release Date: May 29, 2025

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

INTRODUCTION

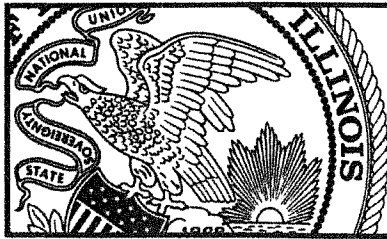
The Legislative Audit Commission's (Commission) primary duty is to review reports received from the Auditor General and take action thereon and make recommendations to the General Assembly. The Commission also determines what remedial measures, if any, are needed; determines whether special studies and investigations are needed; and, if deemed necessary, directs the Auditor General to undertake such studies or investigations.

SYNOPSIS

- (23-2) The Legislative Audit Commission did not exercise adequate controls over employee travel.

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

APR 29 2025



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

LEGISLATIVE ETHICS COMMISSION

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

Release Date: April 29, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Legislative Ethics Commission (Commission) was created in December 2003 by the State Officials and Employees Ethics Act (Act) (5 ILCS 430/25 et seq.).

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

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

COURTNEY DZIERWA
 Division Director

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

FRANK J. MAUTINO
 Auditor General

FJM:CGC



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHEASTERN ILLINOIS UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2023

Release Date: May 23, 2024

FINDINGS THIS AUDIT: 13				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	3	3	2022	23-02, 23-03		
Category 2:	4	6	10	2020	23-01	23-07	
Category 3:	0	0	0	2019		23-04, 23-08	
TOTAL	4	9	13	2018		23-12, 23-13	
				2017		23-05	
FINDINGS LAST AUDIT: 12							

INTRODUCTION

This digest covers the Northeastern Illinois University (University) Compliance Examination for the year ended June 30, 2023. Separate digests covering the University's Financial Audit and Single Audit as of and for the year ended June 30, 2023 were previously released on March 28, 2024. In total, this report contains 13 findings, 7 of which were reported in the Financial Audit and Single Audit collectively.

SYNOPSIS

- (23-08) The University did not maintain adequate internal controls related to its cybersecurity programs and practices.
- (23-10) The University did not comply with the Campus Security Enhancement Act of 2008.
- (23-12) The University did not have adequate controls over its property and equipment.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHERN ILLINOIS UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2023

Release Date: June 13, 2024

FINDINGS THIS AUDIT: 17	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2022		23-16, 23-17	
Category 2:	8	9	17				
Category 3:	0	0	0	2021		23-10, 23-15	
TOTAL	8	9	17	2020		23-12, 23-13	
				2018		23-9, 23-11	
FINDINGS LAST AUDIT: 16				2005		23-8	

INTRODUCTION

This digest covers our Compliance Examination of Northern Illinois University (University) for the year ended June 30, 2023. A separate Financial Audit and a separate Single Audit as of and for the year ended June 30, 2023, were both previously released on March 28, 2024. In total, this report contains 17 findings, 7 of which were reported in the Financial Audit and Single Audit, respectively.

SYNOPSIS

- (23-9) The University has not established adequate controls over the completion of I-9 forms for employees hired by the University.
- (23-15) The University did not terminate separated employees' user accounts having access to the University's information technology environment, applications, and data timely.
- (23-16) The University did not conduct trainings for all its employees as required by the State Officials and Employees Ethics Act.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE ATTORNEY GENERAL

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

Release Date: May 22, 2025

FINDINGS THIS AUDIT: 10				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	3	3	2022	2, 4	3, 6, 7, 9	
Category 2:	2	5	7	2020		5	
Category 3:	0	0	0	2018	1		
TOTAL	2	8	10				
FINDINGS LAST AUDIT: 8							

SYNOPSIS

- (24-1) The Office did not exercise adequate controls over recording and reporting of its State property and equipment.
- (24-2) The Office had weaknesses in performing required reconciliations of accounting records during the examination period.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

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

JUN 17 2025



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

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

**Compliance Examination of Census Data
For the Year Ended June 30, 2023**

Release Date: June 17, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

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

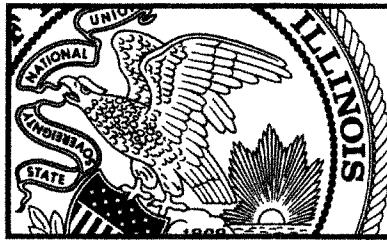
Our Special Assistant Auditors for the General Assembly Retirement System of the State of Illinois (System) were engaged to perform census testing to determine the Office's compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Office's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS), in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Office to CMS through the System.

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

- a. social security number;
 - b. first and last name;
 - c. date of birth; and,
 - d. gender.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the allocation year ended June 30, 2024, was complete, accurate, and in accordance with applicable laws, rules, and regulations. General Revenue Fund payroll under detail object code 1111 is the basis for determining the Office's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

JUN 17 2025



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

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

**Compliance Examination of Census Data
For the Year Ended June 30, 2024**

Release Date: June 17, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the Office of Comptroller – General Assembly House of Representatives and Senate (Office) as of and for the year ended June 30, 2024.

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

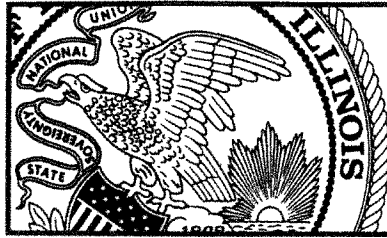
- A. All of the Office's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Office to the System.

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

- a. social security number;
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. retirement deduction code.
- C. General Revenue Fund payroll paid by the Office and recorded within the Statewide Accounting Management System under detail object code 1111, during the year ended June 30, 2024, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

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

MAY 13 2025



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

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

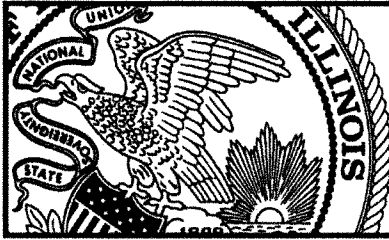
Release Date: May 13, 2025

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	2022		24-04	
Category 2:	0	3	3	2020		24-02, 24-03	
Category 3:	0	0	0				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (24-01) The Office failed to maintain adequate internal controls over State property.
- (24-02) The Office included inaccurate information in its Agency Workforce Report filed for fiscal years 2022 and 2023, and had not filed corrected Reports for fiscal years 2020 and 2021.

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



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL

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

Release Date: June 3, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Office of the Legislative Inspector General (Office) was created in November 2003 by the State Officials and Employees Ethics Act (Act) (5 ILCS 430/25 et seq.).

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

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Office for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Office complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:cgc

JUN 17 2025



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

**Compliance Examination of Census Data
For the Year Ended June 30, 2023**

Release Date: June 17, 2025

INTRODUCTION

This digest covers the Compliance Examination of Census Data for other post-employment benefits (OPEB) for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2023:

- State of Illinois, Office of the Secretary of State
- State of Illinois, Department of Children and Family Services
- State of Illinois, Department of Corrections
- State of Illinois, Department of Human Services - 1
- State of Illinois, Department of the Lottery
- State of Illinois, Department of Healthcare and Family Services - 1
- State of Illinois, Department of Revenue
- State of Illinois, Capital Development Board
- State of Illinois, Environmental Protection Agency, Fund 270 – Water Revolving Fund
- Illinois State Board of Education
- Illinois Student Assistance Commission
- Illinois Workers' Compensation Commission, Self-Insurers Security Fund
- Illinois State Toll Highway Authority
- State of Illinois, Illinois State Police and the Illinois State Toll Highway Authority

Our Special Assistant Auditors for the State Employees' Retirement System of Illinois (System) were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows, as applicable to each Employer:

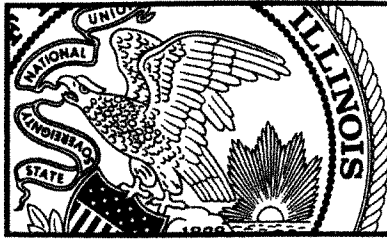
- A. All of the Employers' employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the State Employees' Group Insurance Program, Other Post-Employment Benefits Plan (Plan), administered by the State of Illinois, Department of Central Management Services (CMS), in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Employers to CMS through the System.

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

- a. social security number;

RECEIVED

JUN 17 2025



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

**Compliance Examination of Census Data
For the Year Ended June 30, 2024**

Release Date: June 17, 2025

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the following agencies (collectively, the Employers) as of and for the year ended June 30, 2024:

- State of Illinois, Office of the Secretary of State
- State of Illinois, Department of Children and Family Services
- State of Illinois, Department of Human Services
- State of Illinois, Department of the Lottery - \
- State of Illinois, Department of Healthcare and Family Services - \
- State of Illinois, Department of Revenue
- State of Illinois, Capital Development Board
- State of Illinois, Environmental Protection Agency, Fund 270 – Water Revolving Fund
- Illinois State Board of Education
- Illinois Student Assistance Commission
- Illinois Workers' Compensation Commission, Self-Insurers Security Fund - \
- Illinois State Toll Highway Authority
- State of Illinois, Illinois State Police and the Illinois State Toll Highway Authority

Our Special Assistant Auditors for the State Employees' Retirement System of Illinois (System) were engaged to perform various census testing to determine the Employers' compliance over certain specified requirements. Those requirements were as follows, as applicable to each Employer:

- A. All of the Employers' employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Employers to the System.

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

- a. social security number;
- b. first and last name;
- c. date of birth;
- d. gender;

JUN 17 2025



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

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

Compliance Examination of Census Data
For the Year Ended June 30, 2023

Release Date: June 17, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Compliance Examination of Census Data for other post-employment benefits (OPEB) for the Supreme Court of Illinois (Court) as of and for the year ended June 30, 2023.

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

- A. All of the Court's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2023.
- B. The changes in significant elements of census data for employees required to be enrolled in the State Employees' Group Insurance Program (Plan) administered by the State of Illinois, Department of Central Management Services (CMS), in accordance with the individual employee's election to participate, occurring during the census data accumulation year ended June 30, 2023, were completely and accurately reported by the Court to CMS through the System.

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

- a. social security number;
 - b. first and last name;
 - c. date of birth; and,
 - d. gender.
- C. General Revenue Fund payroll paid by the Court and recorded within the Statewide Accounting Management System under detail object code 1117, during the allocation year ended June 30, 2024, was complete, accurate, and in accordance with applicable laws, rules, and regulations. General Revenue Fund payroll under detail object code 1117 is the basis for determining the Court's proportionate share of the OPEB liability, deferred inflows of resources, deferred outflows of resources and OPEB expense.

JUN 17 2025



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

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

Compliance Examination of Census Data
For the Year Ended June 30, 2024

Release Date: June 17, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the Compliance Examination of Census Data for pensions for the Supreme Court of Illinois (Court) as of and for the year ended June 30, 2024.

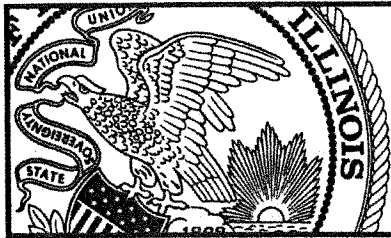
Our Special Assistant Auditors for the Judges' Retirement System of the State of Illinois (System) were engaged to perform census testing to determine the Court's compliance over certain specified requirements. Those requirements were as follows:

- A. All of the Court's employees required to be enrolled in the System in accordance with applicable laws, rules, and regulations were properly enrolled in the System during the census data accumulation year ended June 30, 2024.
- B. The changes in significant elements of census data for employees required to be enrolled in the System occurring during the census data accumulation year ended June 30, 2024, were completely and accurately reported by the Court to the System.

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

- a. social security number;
 - b. first and last name;
 - c. date of birth;
 - d. gender;
 - e. rate of pay; and,
 - f. retirement deduction code.
- C. General Revenue Fund payroll paid by the Court and recorded within the Statewide Accounting Management System under detail object code 1117, during the year ended June 30, 2024, was complete, accurate, and in accordance with applicable laws, rules, and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

RAILSPLITTER TOBACCO SETTLEMENT AUTHORITY

**Financial Audit
 For the Two Years Ended June 30, 2024**

Release Date: May 6, 2025

**RECEIVED
 MAY 6 2025**

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

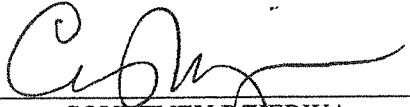
This digest covers the Railsplitter Tobacco Settlement Authority's (Authority) Financial Audit as of and for the two years ended June 30, 2024. A digest covering the Authority's State Compliance Examination for the two years ended June 30, 2024 was separately released.

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

AUDITOR'S OPINIONS

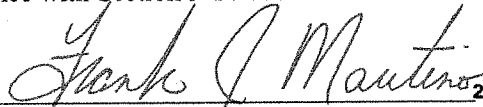
The auditors stated the financial statements of the Authority as of and for the years ended June 30, 2023, and June 30, 2024, are fairly stated in all material respects.

This financial audit was conducted by the Office of the Auditor General's staff.



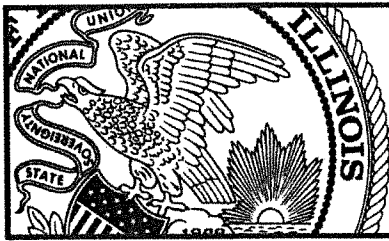
 COURTNEY DZIERWA
 Division Director

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



 FRANK J. MAUTINO
 Auditor General

FJM:CGC



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

RAILSPLITTER TOBACCO SETTLEMENT AUTHORITY

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

Release Date: May 6, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

RECEIVED
 MAY 6 2025

INTRODUCTION

This digest covers the Railsplitter Tobacco Settlement Authority’s (Authority) State Compliance Examination for the two years ended June 30, 2024. A digest covering the Authority’s Financial Audit as of and for the two years ended June 30, 2024, was separately released.

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


AUDITOR’S OPINIONS

The auditors stated the financial statements of the Authority as of and for the years ended June 30, 2023, and June 30, 2024, are fairly stated in all material respects.

ACCOUNTANT’S OPINION


The accountants conducted a State compliance examination of the Authority for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Authority complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General’s staff.



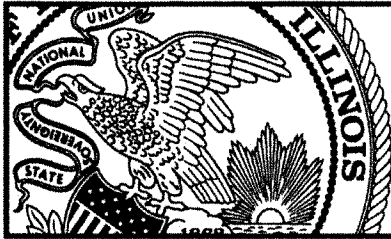
 COURTNEY DZIERWA
 Division Director

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



 FRANK J. MAUTINO
 Auditor General

FJM:CGC



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

WESTERN ILLINOIS UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2024

Release Date: June 3, 2025

FINDINGS THIS AUDIT: 6				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	2	2	2023	24-2	24-4	
Category 2:	1	3	4	2022	24-1		
Category 3:	0	0	0	2021		24-5	
TOTAL	1	5	6	2018		24-6	
FINDINGS LAST AUDIT: 10							

INTRODUCTION

This digest covers Western Illinois University's (University) State compliance examination for the year ended June 30, 2024. Separate digests covering the University's Financial Audit as of and for the year ended June 30, 2024 and Single Audit for the year ended June 30, 2024 were previously released. In total, this report contains 10 findings, two of which were reported in the Single Audit.

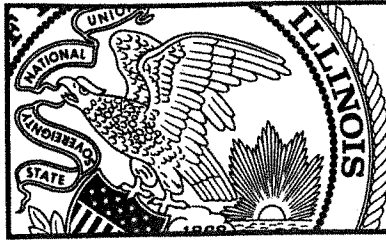
SYNOPSIS

- (24-04) The University did not have proper controls over State property.
- (24-06) The University had weaknesses regarding the review of independent internal control reviews over its service providers.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #1
ADAMS, BROWN, CASS, MORGAN, PIKE AND SCOTT, COUNTIES.

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

Release Date: April 30, 2025

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

SYNOPSIS

- (24-1) The Regional Office of Education #1 did not provide completed financial statements in an auditable form by the August 31 deadline.

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



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #9
CHAMPAIGN AND FORD COUNTIES

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

Release Date: May 14, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #9 financial statements as of June 30, 2024 are fairly presented in all material respects.

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

JOE BUTCHER
Division Director

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

FRANK J. MAUTINO
Auditor General

FJM:BAO



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #11
CLARK, COLES, CUMBERLAND, DOUGLAS, EDGAR, MOULTRIE, AND
SHELBY COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2024

Release Date: April 30, 2025

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

SYNOPSIS

- (24-1) The Regional Office of Education #11 did not have sufficient internal controls over the financial reporting process.

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



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #12
CLAY, CRAWFORD, JASPER, LAWRENCE, AND RICHLAND COUNTIES

FINANCIAL AUDIT
For the Year Ended: June 30, 2024

Release Date:
April 30, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #12's financial statements as of June 30, 2024 are fairly presented in all material respects.

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

JOE BUTCHER
Division Director

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

FRANK J. MAUTINO
Auditor General

FJM:BAO



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #21
FRANKLIN, JOHNSON, MASSAC AND WILLIAMSON COUNTIES

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

Release Date: June 4, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	2

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #21's financial statements as of June 30, 2024 are fairly presented in all material respects.

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

SIGNED ORIGINAL ON FILE

JOE BUTCHER
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:JMM



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

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

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

Release Date: June 4, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #26's financial statements as of June 30, 2024 are fairly presented in all material respects.

This financial audit was conducted by the firm Adelfia LLC.

SIGNED ORIGINAL ON FILE

JOE BUTCHER
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:JRB



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

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

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

Release Date: May 28, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #28's financial statements as of June 30, 2024 are fairly presented in all material respects.

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

SIGNED ORIGINAL ON FILE

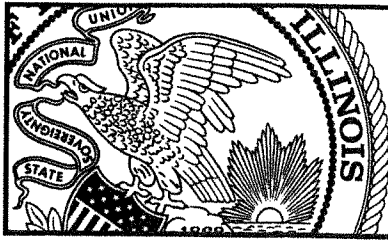
JOE BUTCHER
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:JMM



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #31
KANE COUNTY

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

Release Date: April 30, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #31's financial statements as of June 30, 2024 are fairly presented in all material respects.

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

JOE BUTCHER
Division Director

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

FRANK J. MAUTINO
Auditor General

FJM:BAO



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

REGIONAL OFFICE OF EDUCATION #33
HENDERSON, KNOX, MERCER AND WARREN COUNTIES

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

Release Date: May 14, 2025

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

Our report covers the financial audit for the period ending June 30, 2024.

AUDITORS' OPINION

Our auditors state the Regional Office of Education #33's financial statements as of June 30, 2024 are fairly presented in all material respects.

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

Handwritten signature of Joe Butcher in black ink.

JOE BUTCHER
Division Director

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

Handwritten signature of Frank J. Mautino in black ink.

FRANK J. MAUTINO
Auditor General

FJM:BAO

Legislative Audit Commission

Financial Statement for May, 2025

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
69	5/15/2025	Salaries pay period 5/1/25-5/15/25	Employees	Personal Services Social Security Retirement, Employer	23,649.89 1,773.81 \$ 445.55
72	5/7/2025	BlueRoom Stream Services for May 2025	Advanced Digital Media Inc.	Telecommunications	\$ 275.00
73	5/7/2025	Transcription Services LAC Meeting 4-29-25	Vanon Online Service Inc	Contractual Services	\$ 214.20
74	5/21/2025	Salaries pay period 5/16/25-5/31/25	Employees	Personal Services Social Security Retirement, Employer	11,125.00 815.75 \$ 445.60
75	5/20/2025	Office Supplies	Office Essentials	Commodities	237.85
76	5/20/2025	Transcription Services LAC Meeting 5-13-25	Vanon Online Services Inc	Contractual Services	\$ 138.60
78	5/22/2025	Central Payroll and Mainframe Usage for March	DOIT	Contractual Services	22.01
79	5/28/2025	Telephone Services for May	AT & T Corp	Telecommunications	\$ 59.42
80	5/29/2025	Office Supplies	Office Essentials	Commodities	\$ 102.09
81	5/29/2025	Kyocera TA3554 ci Copier	Watts Copy Systems	Equipment	7,452.00
77		not used			
TOTAL EXPENDED DURING MAY -----					\$ 46,756.77

Status of FY 2025 Appropriation at June 1, 2025

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		May	YTD Total	
Personal Services	\$ 349,700.00	\$ 34,774.89	\$ 281,775.61	\$ 67,924.39
Retirement, Employer	\$ 14,000.00	\$ 891.15	\$ 10,739.95	\$ 3,260.05
Social Security	\$ 26,800.00	\$ 2,589.56	\$ 20,713.86	\$ 6,086.14
Contractual Services	\$ 46,400.00	\$ 374.81	\$ 3,686.57	\$ 42,713.43
Travel	\$ 9,300.00	\$ -	\$ -	\$ 9,300.00
Commodities	\$ 7,000.00	\$ 339.94	\$ 2,436.35	\$ 4,563.65
Printing	\$ 200.00	\$ -	\$ -	\$ 200.00
Equipment	\$ 18,000.00	\$ 7,452.00	\$ 8,068.17	\$ 9,931.83
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 3,600.00	\$ 334.42	\$ 1,531.54	\$ 2,068.46
*Interest Prompt Paymt (Included in Lines A	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 46,756.77	\$ 328,952.05	\$ 146,047.95

Legislative Audit Commission

Financial Statement for June, 2025

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
82	6/5/2025	Salaries Pay Period June 6/1/25-6/15/25	Employees	Personal Services Social Security Retirement, Employer	\$ 11,125.00 815.75 445.60
83	6/4/2025	BlueRoom Stream Services for June 2025	Advanced Digital Media Inc.	Contractual Services	275.00
84	6/10/2025	Payroll and Mainframe Usage for April	DOIT Technology Management	Contractual Services	25.89
85	6/12/2025	Search Services for the position of the State of Illinois Auditor General (Payment 1)	Pauly Group Inc.	Contractual Services	37,200.00
86	6/13/2025	Recycle charge for copier	Clay County Rehab Center	Contractual Services	27.20
87	6/20/2025	Salaries Pay Period June 16-30, 2025	Employees	Personal Services Social Security Retirement, Employer	11,125.00 815.75 445.60
88	6/23/2025	Drinking Water Services May	Waddell (Puritan Springs)	Contractual Services	13.23
89	6/23/2025	Samsung Smart LED-TV	MNJ Technologies Direct	Equipment	677.64
90	6/23/2025	Transcription Service for LAC 5-27-25 Meeting	Vanan Online Services Inc.	Contractual Services	210.00
91	6/24/2025	Payroll and Mainframe usage for May	DoIT	Contractual Services	25.12
92	6/30/2025	Telephone services for June	AT&T Corp	Telecommunications	58.06

TOTAL EXPENDED DURING JUNE ----- \$ 63,284.84

Status of FY 2025 Appropriation at July 1, 2025

Expenditure Object	FY25 Appropriation	Expenditures		Balance
		June	YTD Total	
Personal Services	\$ 349,700.00	\$ 22,250.00	\$ 304,025.61	\$ 45,674.39
Retirement, Employer	\$ 14,000.00	\$ 891.20	\$ 11,631.15	\$ 2,368.85
Social Security	\$ 26,800.00	\$ 1,631.50	\$ 22,345.36	\$ 4,454.64
Contractual Services	\$ 46,400.00	\$ 37,776.44	\$ 41,463.01	\$ 4,936.99
Travel	\$ 9,300.00	\$ -	\$ -	\$ 9,300.00
Commodities	\$ 7,000.00	\$ -	\$ 2,436.35	\$ 4,563.65
Printing	\$ 200.00	\$ -	\$ -	\$ 200.00
Equipment	\$ 18,000.00	\$ 677.64	\$ 8,745.81	\$ 9,254.19
Electronic Data Proc.	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 3,600.00	\$ 58.06	\$ 1,589.60	\$ 2,010.40
Interest Prompt Paymt (Included in Lines Above)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 63,284.84	\$ 392,236.89	\$ 82,763.11

Legislative Audit Commission

Financial Statement for July Lapse, 2025

FROM APPROPRIATION FOR FY 2025

Voucher Number	Date	Purpose	Paid To	Account	Amount
93	7/2/2025	Prompt Pay Interest Penalty	Advanced Digital Media Inc.	Contractual Services	\$ 27.31
94	7/2/2025	Prompt Pay Interest Penalty	Watts Copy Systems Inc	Contractual Services	33.23
95	7/3/2025	Prompt Pay Interest Penalty	Advanced Digital Media Inc.	Contractual Services	6.93
96		Not used			
97	7/29/2025	Fax Line usage for April, May, June	DoIT	Contractual Services	52.20
98	7/29/2025	Payroll and Mainframe usage for May & June	DoIT	Contractual Services	47.55
TOTAL EXPENDED DURING JULY LAPSE -----					<u>\$ 167.22</u>

Status of FY 2025 Appropriation at August 1, 2025

Expenditure Object	FY25 Appropriation	Expenditures		YTD Total	Balance
		July Lapse			
Personal Services	\$ 349,700.00	\$ -		\$ 304,025.61	\$ 45,674.39
Retirement, Employer	\$ 14,000.00	\$ -		\$ 11,631.15	\$ 2,368.85
Social Security	\$ 26,800.00	\$ -		\$ 22,345.36	\$ 4,454.64
Contractual Services	\$ 46,400.00	\$ 167.22		\$ 41,630.23	\$ 4,769.77
Travel	\$ 9,300.00	\$ -		\$ -	\$ 9,300.00
Commodities	\$ 7,000.00	\$ -		\$ 2,436.35	\$ 4,563.65
Printing	\$ 200.00	\$ -		\$ -	\$ 200.00
Equipment	\$ 18,000.00	\$ -		\$ 8,745.81	\$ 9,254.19
Electronic Data Proc.	\$ -	\$ -		\$ -	\$ -
Telecommunications	\$ 3,600.00	\$ -		\$ 1,589.60	\$ 2,010.40
Interest Prompt Paymt (Included in Lines A	\$ -	\$ -		\$ -	\$ -
TOTAL	\$ 475,000.00	\$ 167.22		\$ 392,404.11	\$ 82,595.89

Legislative Audit Commission

Financial Statement for July 2025

FROM APPROPRIATION FOR FY 2026

Voucher Number	Date	Purpose	Paid To	Account	Amount
1	7/8/2025	Salaries July 1-15, 2025	Employees	Personal Services Social Security Retirement, Employer	\$ 11,125.00 814.46 445.60
2	7/10/2025	Blue Room Stream for July	Advanced Digital Media INC.	Telecommunications	275.00
3	7/23/2025	Salaries July 16-31, 2025	Employees	Personal Services Social Security Retirement, Employer	11,125.00 814.46 445.60
4		Voucher is outstanding			
5	7/25/2025	Hotel for Deanna/LAC Meeting in Chicago	Crowne Plaza West Loop	Travel	235.21
6	7/25/2025	Hotel for Jaimee/LAC Meeting in Chicago	Crowne Plaza West Loop	Travel	235.21
7	7/25/2025	Hotel for Joyce/LAC Meeting in Chicago	Crowne Plaza West Loop	Travel	235.21
8	7/28/2025	Travel expenses for Jaimee	Employee	Travel	208.69
9	7/28/2025	Travel expenses for Joyce	Employee	Travel	186.00
10	7/29/2025	Travel expenses for Deanna	Employee	Travel	186.00
11	7/31/2025	Transcription for LAC Meeting 7-18-25	Vanon Online Services	Contractual Services	417.90
TOTAL EXPENDED DURING JULY -----					<u><u>\$ 26,749.34</u></u>

Status of FY 2026 Appropriation at August 1, 2025

Expenditure Object	FY26	Expenditures		Balance
	Appropriation	July	YTD Total	
Personal Services	\$ 340,000.00	\$ 22,250.00	\$ 22,250.00	\$ 317,750.00
Retirement, Employer	14,000.00	\$ 891.20	\$ 891.20	\$ 13,108.80
Social Security	26,500.00	\$ 1,628.92	\$ 1,628.92	\$ 24,871.08
Contractual Services	78,500.00	\$ 417.90	\$ 417.90	\$ 78,082.10
Travel	15,000.00	\$ 1,286.32	\$ 1,286.32	\$ 13,713.68
Commodities	10,000.00	\$ -	\$ -	\$ 10,000.00
Printing	1,000.00	\$ -	\$ -	\$ 1,000.00
Equipment	10,000.00	\$ -	\$ -	\$ 10,000.00
Electronic Data Proc.		\$ -	\$ -	\$ -
Telecommunications	5,000.00	\$ 275.00	\$ 275.00	\$ 4,725.00
*Interest Prompt Paymt (Included in Lines Above)	-		\$ -	\$ -
TOTAL	<u><u>\$ 500,000.00</u></u>	<u><u>\$ 26,749.34</u></u>	<u><u>\$ 26,749.34</u></u>	<u><u>\$ 473,250.66</u></u>

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

June 10, 2025

Jaimee Ray
Executive Director
Legislative Audit Commission
Room 620, Stratton Building
Springfield, IL 62706
Via Email: JaimeeR@ilga.gov

Dear Executive Director Ray:

The Auditor General's audit regulations are codified in the Administrative Code at Title 74, Part 420. These regulations were last amended in 2021, and now require an update to incorporate the 2024 Revision of the Government Auditing Standards (GAS) issued by the Comptroller General of United States.

Enclosed with this letter please find the Office of the Auditor General's Notice setting forth the text of the proposed amendment that will be posted on our website for the required 60 day comment period, in compliance with Section 3-7(c) of the Illinois State Auditing Act. A copy of the enclosed Notice is also being sent to each member of the Commission via email, which will effectuate compliance with Section 3-7(b) of the Illinois State Auditing Act.

In addition to the change to our regulations proposed here, our July 2025 Regulatory Agenda also includes a rule change, pursuant to Section 2-15 of the Illinois State Auditing Act. In order to try to make an orderly notice to the Legislative Audit Commission and the public, we are including both changes contemplated in our July 2025 Regulatory Agenda in our Notice. The Regulatory Agenda in which these changes appear was filed with the Secretary of State today June 10, 2025.

The proposed changes to Section 420.320(b) the Office of the Auditor General's regulations incorporate the 2024 GAS Update into our regulations as authorized pursuant to Section 3-6 of the Illinois State Auditing Act. (30 ILCS 5/3-6). The proposed change to Section

440.910 is to update our address for anyone wishing to contact our Fraud Hotline by mail. This is authorized as rule change, pursuant to Section 2-15. (20 ILCS 5/2-15).

If you have any questions concerning the enclosed proposal, please give me a call. After the expiration of the sixty-day comment period, I will request that the proposed amendment to our Code of Regulations be placed on the Commission's agenda for its consideration.

Yours truly,

A handwritten signature in cursive script that reads "Frank J. Mautino".

FRANK J. MAUTINO
Auditor General

Enclosure

NOTICE OF PROPOSED REGULATION AMENDMENT

OFFICE OF THE AUDITOR GENERAL

JUNE 2025

The Office of the Auditor General, hereby makes notice of its intention to amend its Code of Regulations, pursuant to the Section 3-7 of the Illinois State Auditing Act. *See* 30 ILCS 5/3-7(b).

The annual Regulatory Agenda in which this change is being published, also includes a rule change, which does not require the same notice. However, in an attempt to be as transparent and efficient as possible, the Office is including both proposed changes in its proposed language in this notice.

If you would like to comment, please send your comment to:
AudGen@auditor.illinois.gov by the end of the 60 day comment period.

The comment period shall close on 12:00 a.m., Monday August 11, 2025.

Parts (Headings and Code Citations): Code of Regulations (74 Ill. Adm. Code 420); Code of Rules (74 Ill. Adm. Code 440).

Description: Updating the reference to Government Auditing Standards (GAS), also known as the “Yellow Book” in Section 420.320 of our Code of Regulations to incorporate the 2024 Revision of the generally accepted government auditing standards, as embodied in Government Auditing Standards (GAS) issued by the Comptroller General of the United States; updates the website for the American Institute of Certified Public Accountants (AICPA) standards. Also updates our mailing address for the Fraud hotline in Section 440.910 of our Code of Rules to our current address.

Statutory Authority: Sections 3-6 and 2-15 of the Illinois State Auditing Act [30 ILCS 5/3-6] and [30 ILCS 5/2-15].

The changes to Section 420.320(b) are to incorporate the 2024 Update to the Government Auditing Standards (GAS) by the United States Government Accountability Office (GAO). Per the GAO’s website: the 2018 Yellow Book is effective until implementation of the 2024 Yellow Book. The 2024 Yellow Book is effective for financial audits, attestation engagements, and reviews of financial statements for periods beginning on or after December 15, 2025, and for performance audits beginning on or after December 15, 2025. A system of quality management that complies with the Yellow Book is required to be designed and implemented by December 15, 2025, and an audit organization should complete an evaluation of the system of quality management by December 15, 2026.

Proposed Amendments:

74 Ill. Adm. Code 420.320 General Provisions

NOTICE OF PROPOSED REGULATION AMENDMENT

OFFICE OF THE AUDITOR GENERAL

JUNE 2025

General Standards

- a) Scope
 - 1) The full scope of an audit and/or attestation engagement conducted by the Auditor General may encompass:
 - A) An examination of financial transactions, accounts and reports;
 - B) An examination of compliance with applicable laws and regulations and conformity with applicable fiscal and business practices;
 - C) A review of efficiency and economy in the use of resources and soundness of managerial and other operational aspects;
 - D) A review to determine whether intended program results are effectively achieved; and
 - E) A review of the controls and integrity associated with computerized information systems.
 - 2) The scope for a particular audit and/or attestation engagement conducted by the Auditor General shall include:
 - A) That prescribed by Section 1-13 of the ISAA for compliance audits and other attestation engagements conducted pursuant to the provisions of Sections 3-1 and 3-2 of the ISAA;
 - B) That prescribed by Section 1-13.5 of the ISAA for financial audits conducted pursuant to the provisions of Sections 3-1 and 3-2 of the ISAA;
 - C) That specified by an authorizing resolution approved by the Legislative Audit Commission or by either house of the General Assembly for engagements conducted pursuant to the provisions of Sections 3-2 and 3-4 of the ISAA;

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JUNE 2025

- D) That specified by the terms of the agreement for reimbursable federal audits conducted pursuant to the provisions of Section 3-3A of the ISAA;
 - E) That specified by the Auditor General in a notice provided to the Legislative Audit Commission for engagements conducted pursuant to Section 3-3 of the ISAA;
 - F) That prescribed by Section 1-13.5 of the ISAA for engagements conducted pursuant to Section 2-3.17a of the School Code [105 ILCS 5/2-3.17a]; and
 - G) That specified by the terms of the engagement for change-over engagements conducted pursuant to Section 3-2.1 of the ISAA.
- 3) The scope for a particular audit or attestation engagement conducted by a State agency (other than the Office of the Auditor General) of a local or private agency shall be that specified by the terms of the agreement making the grant or award of funds to the local or private recipient agency.
- b) **General, Fieldwork and Reporting Standards.** All audits and attestation engagements subject to the provisions of the ISAA and regulations issued under that Act shall be conducted in accordance with current standards applicable to the engagement, which may include: generally accepted auditing standards (GAAS) issued by the American Institute of Certified Public Accountants, Inc. (AICPA) and other relevant clarified Statements on Auditing Standards (SAS) and Statements on Standards for Attestation Engagements (SSAE) promulgated by the Auditing Standards Board; generally accepted government auditing standards, as embodied in Government Auditing Standards (~~2018~~ 2024 Revision for financial audits, attestation engagements, and reviews of financial statements for periods ~~beginning ending~~ on or after December 15, 2025 ~~June 30, 2020~~, and for performance audits beginning on or after December 15, 2025 ~~July 1, 2019~~; for all others, the ~~2018~~ 2014 Revision) (GAS) issued by the Comptroller General of the United States; and 2 CFR 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) (commonly referred to as the Uniform Guidance) issued pursuant to the Single Audit Act Amendments of 1996 (31 USC 7501 through 7507) by the Office of Management and Budget (OMB). Copies of GAAS, SSAE and SAS may be ordered on the internet at <https://www.aicpa-cima.com/resources/landing/audit-attest-and-quality-control->

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standards www.aicpa.org/research/standards. Copies of GAS may be downloaded from the internet at <https://www.gao.gov/yellowbook/overview>. Print copies may be obtained by contacting the U.S. Government Publishing Office (GPO) online or by calling 202-512-1800 or 1-866-512-1800. Copies of the Uniform Guidance may be obtained from the Office of Federal Financial Management, Office of Management and Budget, Washington, D.C. 20503 or downloaded from the internet at www.grants.gov/web/grants/learn-grants/grant-policies/omb-uniform-guidance-2014.html. These incorporations by reference do not include any later amendments or editions.

- c) Specific standards for audits of regional offices of education and educational service centers conducted pursuant to Section 2-3.17a of the School Code [105 ILCS 5/2-3.17a]. By statute, this Section does not apply to an educational service center serving a school district in a city having a population exceeding 500,000.
 - 1) "Books and records" as used in this subsection (c) means all financial statements, fiscal documents, vouchers for distributions, records of cash receipts, records of obligation and expenditure of funds, records of accounts and funds, journals, ledgers and subsidiary records of the ledgers, computer programs and data files integral to records of funds and accounts in the care, custody or control of the regional superintendent of schools or educational service center, and required for the purpose of enabling the Auditor General to perform the audits required by Section 2-3.17a of the School Code. The regional office of education and educational service center shall maintain records in accordance with this subsection (c), as applicable. Financial records shall be maintained on either a cash or accrual basis of accounting. However, supporting information must be maintained to allow preparation of an accrual statement as required by this subsection (c)(2).
 - 2) For audit purposes, each regional office of education and educational service center subject to audit by the Auditor General shall make available to the Auditor General or its designee all books and records during regular business hours on such days in each fiscal year as the Auditor General or its designee shall deem necessary to make and complete the required audits. The records shall be completed in auditable form by August 15 of the succeeding fiscal year. Financial reports are to be available no later than August 31 in order that the annual audit may be done by an independent auditor selected by the Auditor General.

NOTICE OF PROPOSED REGULATION AMENDMENT

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JUNE 2025

- 3) Each regional office of education and educational service center subject to audit by the Auditor General shall make available the books and records necessary to make the required audit by providing to the Auditor General or its designee full, complete and unrestricted access to those books and records and to those persons who may have prepared, reviewed, reported on or otherwise have knowledge of them.
- 4) Each regional office of education and educational service center subject to audit by the Auditor General shall retain all books and records for a period of five years or until each required audit is resolved. This provision shall not be construed to shorten any record retention requirement otherwise applicable to the records.

(Source: Amended at 46 Ill. Reg. 1619, effective January 4, 2022)

74 Ill. Adm. Code 440.910 Methods of Receiving Fraud Allegations

- a) *The Office of the Auditor General shall operate a toll-free telephone hot line for the public to report allegations of fraud in the executive branch of State government [30 ILCS 5/2-15].*
- b) Fraud allegations should be reported:
 - 1) by toll free telephone to the Auditor General's Hotline at 855-217-1895 or (TTY) at 888-261-2887; or
 - 2) by submitting the on-line form on the Auditor General's website at www.auditor.illinois.gov.
- c) Fraud allegations may also be reported by U.S. Mail to Fraud Hotline, Auditor General's Office, 400 West Monroe, Suite 306, Springfield, Illinois 62704 ~~740 E. Ash St., Springfield, Illinois 62703~~.

(Source: Added at 36 Ill. Reg. 8246, effective May 18, 2012)

State of Illinois

Legislative Audit Commission

Meeting Minutes July 18, 2025

The meeting lasted from 10:15 am – 11:30 am, 1:03 pm – 1:58 pm

Members Present in person: Rose, Balkema, Manley, Villanueva, Evans

Members Present via Zoom: Turner, Wilcox, Ellman, Meier, Elik, Moore

Staff Present: Jaimee Ray, Deanna Hannel, Joyce Smith

Participants:

- Northern Illinois University: President Lisa Freeman, George Middlemist
- Northeastern Illinois University: President Katrina Bell-Jordan, Ben Ortiz, Eliot Rodriquez
- Department of Insurance: Director Ann Gillespie
- Chicago State University: President Zaldwaynaka “Z” Scott, Nicole Latimer Williams

Subject matter was heard for the following, a vote will be taken on a later Commission hearing:

Agenda:

- Northern Illinois University FY24 Compliance Audit
- Northeastern Illinois University FY24 Compliance Audit
- Department of Insurance FY21-22 Compliance Audit
- Chicago State University FY24 Compliance Audit
- Emergency Purchases

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, 2025

RECEIVED

JUL 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 fourth quarter FY 25 ending June 30, 2025.

FISCAL MATTERS

FY 2025 – FOURTH QUARTER				
	Appropriations	Expended	Obligated	Balance
GRF Operations:				
Personal Services	\$ 7,500,000	\$ 6,605,646	\$ -	\$ 894,354
Social Security	600,000	482,014	-	117,986
GRF Operations Total	\$ 8,100,000	\$ 7,087,660	\$ -	\$ 1,012,340
Audit Expense Fund				
Audit/Studies/Invest.	\$ 38,229,296	\$ 20,982,178	\$ 11,261,190	\$ 5,985,928

PERSONNEL

PERSONNEL					
	04/01/2025	Appointments	Separations	Transfers	06/30/2025
Springfield	68	4	2	-1	69
Chicago	5	0	0	1	6
TOTAL	73	4	2	0	75

CONTRACTS

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

TRAINING

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

- Ethics
- Harassment and Discrimination Prevention
- Security and Control of Confidential Information
- OAG Audit Issues Update: June 2025

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

- 2025 NASACT Medicaid Training Summit
- Professional Ethics for Licensure 2024
- Qualitative Methods in Economics
- 2025 Government Conference
- 2025 Annual Required GAQC Webcast
- Business Ethics for Accountants and Executives
- The Clock is Ticking: 2024 Yellow Book Implementation Update
- NSAA 2025 Annual Conference
- Becker 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 State monies provided to Discovery Partners Institute and the Illinois Innovation Network	LAC #168	
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 Department of Healthcare and Family Services' administration of the program of Medicaid services and coverage provided to undocumented immigrants	LAC #165	02-26-25
7. 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
8. Program Audit of the Department of Human Services' Office of Inspector General	20 ILCS 1305/1-17(w)	12-04-24
9. Performance Audit of the Department of Human Services' oversight and monitoring of the Community Integrated Living Arrangement Program	LAC #164	08-28-24
10. Management Audit of the State's Boards and Commissions	HR #677	06-04-24
11. Performance Audit of the Illinois Department of Transportation's certification of businesses as DBEs	LAC #160	04-10-24

**PERFORMANCE AUDIT FOLLOW-UP REPORTS
2024-2025**

Name of Follow-Up Report	Original Audit Authority	Date Released
1. Performance Audit Follow-Up Report: Management and Program Audit of the Illinois State Police's Division of Forensic Services	HR #451 (95 th General Assembly)	06-12-25
2. Performance Audit Follow-Up Report: Management Audit of the Department of State Police's Administration of the Firearm Owner's Identification Card Act	HR #89 (97 th General Assembly)	06-12-25
3. Performance Audit Follow-Up Report: Management Audit of the Firearm Owner's Identification Card and Concealed Carry License Programs	LAC #155	06-12-25

**OTHER REPORTS ISSUED BY THE PERFORMANCE DIVISION
2024-2025**

Name of Report	Authority	Date Released
1. Annual Review of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems	PA 97-694 PA 100-465	12-19-24
2. Annual Review of Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust	PA 95-708	12-19-24
3. Annual Review of Information Submitted by the Retirement Plan for Chicago Transit Authority Employees	PA 95-708	11-26-24

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 S = Single Audit</i>			
Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	04-30-25
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	X	X	05-14-25
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X		04-30-25
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		04-30-25
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	X	X	04-09-25
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	X	X	06-04-25
ROE # 24: Grundy, Kendall Counties	X		01-22-25
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X	X	06-04-25
ROE # 28: Bureau, Henry, Stark Counties	X	X	05-28-25
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County	X	X	04-30-25
ROE # 32: Iroquois, Kankakee Counties	X	X	03-05-25
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-14-25
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	X		04-09-25
ROE # 44: McHenry County			*
ROE # 45: Monroe, Randolph Counties			*
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County	X		04-09-25
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County	X		04-09-25
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	X		04-09-25
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X	X	02-19-25

*Report not released as of June 30, 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 June 30, 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		X		05-29-25
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		X		05-29-25
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		X		04-03-25
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		X		04-08-25
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		X		05-22-25
Capital Development Board	X			01-23-25
Capitol Development Board		X		03-04-25
Chicago State University	X			03-13-25
Chicago State University		X		05-20-25
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>		X		05-13-25
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		X		05-06-25
Department of Healthcare and Family Services				
Department of Human Services				
Department of Innovation and Technology	X			04-29-25
Department of Innovation and Technology				
Department of Insurance				
Department of Juvenile Justice		X		06-17-25
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		X		04-29-25
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>		X		06-17-25
Governors State University	X			03-27-25
Governors State University		X		05-22-25
Governors State University			X	03-27-25
Illinois Commerce Commission – <i>Statewide 911 Fund & Wireless Carrier</i>		X		06-12-25
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		X		04-08-25
Illinois Housing Development Authority			X	02-25-25
Illinois Mathematics and Science Academy	X			05-13-25
Illinois Mathematics and Science Academy		X		05-13-25
Illinois Mathematics and Science Academy Fund	X			11-26-24
Illinois Power Agency	X			04-10-25
Illinois Power Agency		X		04-29-25
Illinois Racing Board		X		04-29-25
Illinois State Board of Investment	X			01-14-25
Illinois State Police		X		06-12-25
Illinois State Police – <i>Statewide 911 Fund & Wireless Carrier</i>		X		06-12-25
Illinois State Police – <i>State Asset Forfeiture Fund</i>		X		06-12-25
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	X			04-08-25
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>	X			04-08-25
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>		X		06-17-25
Judicial Inquiry Board		X		02-20-25
Law Enforcement Training and Standards Board				

AGENCY	F	C	S	DATE RELEASED
Legislative Ethics Commission		X		04-29-25
Legislative Information System				
Legislative Inspector General		X		06-03-25
Lottery	X			02-04-25
Northeastern Illinois University	X			03-27-25
Northeastern Illinois University		X		05-08-25
Northeastern Illinois University			X	04-08-25
Northern Illinois University	X			03-13-25
Northern Illinois University		X		05-06-25
Northern Illinois University			X	03-27-25
Pollution Control Board				
Prisoner Review Board				
Procurement Policy Board				
Property Tax Appeal Board				
Railsplitter Tobacco Settlement Authority	X			05-06-25
Railsplitter Tobacco Settlement Authority		X		05-06-25
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		X		05-06-25

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		X		06-17-25
- Department of Central Management Services		X		03-20-25
- Department of Children and Family Services		X		06-17-25
- Department of Corrections		X		03-20-25
- Department of Healthcare and Family Services		X		06-17-25
- Department of Human Services		X		06-17-25
- Department of Innovation and Technology		X		03-20-25
- Department of Revenue		X		06-17-25
- Department of Transportation		X		03-20-25
- Environmental Protection Agency – <i>Water Revolving Fund</i>		X		06-17-25
- Illinois State Police (District 15)		X		06-17-25
- Illinois State Toll Highway Authority		X		06-17-25
- Illinois Student Assistance Commission		X		06-17-25
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>		X		06-17-25
- Lottery		X		06-17-25
- Secretary of State		X		06-17-25
- State Board of Education		X		06-17-25
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>	X			06-24-25
State Universities' Retirement System – Census Data Reports				
- Chicago State University		X		04-15-25
- Eastern Illinois University		X		04-15-25
- Governors State University		X		04-15-25
- Illinois State University		X		04-15-25
- Northeastern Illinois University		X		04-15-25
- Northern Illinois University		X		04-15-25
- Southern Illinois University		X		04-15-25
- University of Illinois		X		04-15-25
- Western Illinois University		X		04-15-25

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		X		04-17-25
University of Illinois			X	03-11-25
Western Illinois University	X			03-11-25
Western Illinois University		X		06-03-25
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	
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●	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 fourth quarter of Fiscal Year 2025 and it contains one hundred and seven filings with this office.

Yours truly,



FRANK J. MAUTINO
Auditor General



OFFICE OF THE GOVERNOR

207 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706

JB PRITZKER
GOVERNOR

June 26, 2025

Jaimee Ray
Executive Director
Illinois Legislative Audit Commission
622 William G. Stratton Building
Springfield, IL 62706

Dear Director Ray:

The Governor's Travel Control Board is required, pursuant to the State Finance Act, 30 ILCS 105/12-1, to submit to the Legislative Audit Commission a report of travel reimbursement claims reviewed by it. Attached is a report of these exceptions through the fourth quarter for Fiscal Year 2025.

The Governor's Travel Control Board has undertaken a program to determine the geographic distribution, type and amount of each exception. The attached table represents lodging in rate areas specified in the Travel Regulations. The detailed approvals to support this travel report are filed with the Department of Central Management Services and are available for inspection at any time.

Sincerely,

A handwritten signature in black ink, appearing to read "JB Pritzker".

JB Pritzker
Governor

JP/am

Attachment

Lodging Rate and Rule Exceptions	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
TYPE OF EXCEPTION/ AMOUNT OF EXCEPTIONS					FY2025							
Lodging												
Chicago Metro Area												
City of Chicago									1			
Amount									136.77			
Other Cook County												
Amount												
Collar Counties												
Amount												
Other Counties - Jo Daviess												
Amount						1						
Downstate Illinois						207.59						
City of Springfield												
Amount						2						
Other Downstate Metro Counties						598.50			188.10			
Amount									1			
Other Downstate Counties									79.97			
Amount												1
Out-of-State												875.00
Washington, D.C.												
Amount												
Other Out-of-State												1
Amount						2			1			29.10
Other Exceptions						420.54			88.44			
In-Headquarters Expenses												2
Amount												373.24
Other Misc. Exceptions												6
Amount						17			7			122.00
Total Number of Exceptions						803.98			1797.34			
Total Amount of Exceptions												
TOTALS BY QUARTER												
Total Number of Exceptions						22			12			10
Total Amount of Exceptions						2,030.61			2,290.62			1,399.34
Total Number of Exceptions						23			35			45
Total Amount of Exceptions						2,428.91			4,719.53			6,118.87