

Legislative Audit Commission

Consent Calendar

February 24, 2026

1. Deaf and Hard of Hearing Commission, two years ended June 30, 2023: The Compliance Examination contained 12 findings, 10 repeated.
2. Department of Corrections, two years ended June 30, 2022: The Compliance Examination contained 46 findings, 40 repeated.
3. Department of Employment Security, two years ended June 30, 2023: The Compliance Examination contained 23 findings, 16 repeated.
4. Department of Healthcare and Family Services, two years ended June 30, 2023: The Compliance Examination contained 24 findings, 15 repeated.
5. Department of Human Rights, two years ended June 30, 2023: The Compliance Examination contained 13 findings, 7 repeated.
6. Illinois Criminal Justice Information Authority, two years ended June 30, 2023: The Compliance Examination contained 18 findings, 11 repeated.
7. Illinois Liquor Control Commission, two years ended June 30, 2023: The Compliance Examination contained 12 findings, 10 repeated.
8. Illinois State Board of Elections, two years ended June 30, 2023: The Compliance Examination contained 13 findings, 8 repeated.
9. Illinois Workers' Compensation Commission, two years ended June 30, 2023: The Compliance Examination contained 21 findings, 19 repeated.
10. Prisoner Review Board, two years ended June 30, 2022: The Compliance Examination contained 14 findings, 10 repeated.
11. State of Illinois Statewide Single Audit Report, year ended June 30, 2022: The Single Audit contained 34 findings, 16 repeated.



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEAF AND HARD OF HEARING COMMISSION

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

Release Date: July 9, 2024

FINDINGS THIS AUDIT: 12				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	4	4	2021	1, 4	8, 11	
Category 2:	2	6	8	2019		6, 7, 9	
Category 3:	0	0	0	2017	2, 3	5	
TOTAL	2	10	12				
FINDINGS LAST AUDIT: 11							

SYNOPSIS

- (23-01) The Deaf and Hard of Hearing Commission (Commission) did not maintain adequate documentation and control over its State property during the examination period.
- (23-02) The Commission’s internal controls over its receipt processing function were not operating effectively during the examination period.

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

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

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



STATE OF ILLINOIS
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF CORRECTIONS

Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: September 26, 2023

FINDINGS THIS AUDIT: 46				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	11	11	2020	5, 10, 18	12, 25, 27, 31, 39, 40, 43, 44, 45, 46	
Category 2:	6	29	35	2018	6	21	
Category 3:	0	0	0	2016	16, 20	13, 19, 23, 41	
TOTAL	6	40	46	2014	4, 9	36, 37	
				2012	3	11, 24, 29, 42	
				2010		14	
				2008	1, 2	7, 8	
				2006		17, 34	
				2000		30, 35	
				1998		32	
FINDINGS LAST AUDIT: 60							

INTRODUCTION

This digest covers the Compliance Examination of the Department of Corrections (Department) for the two years ended June 30, 2022. The Department's Financial Statement Audit covering the year ended June 30, 2022 was previously released under separate cover on July 6, 2023. In total, this report contains 46 findings, 8 of which were reported in the Financial Audit.

SYNOPSIS

- (22-12) The Department did not comply with extended supervision of sex offender requirements of the Unified Code of Corrections
- (22-16) The Department did not comply with the required transfers of profits from the DOC Commissary Funds.
- (22-18) The Department failed to provide offender resident information to appropriate parties.
- (22-35) The Department failed to meet training requirements.

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.



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SUMMARY REPORT DIGEST

DEPARTMENT OF EMPLOYMENT SECURITY

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

Release Date: September 26, 2024

FINDINGS THIS AUDIT: 23				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	3	3	6	2022		8	
Category 2:	4	13	17	2021	1	11, 14, 15, 16, 18, 19, 20	
Category 3:	0	0	0	2020	2, 5		
TOTAL	7	16	23	2019		17	
				2017		9, 10	
				2015		12	
				2003		13	
FINDINGS LAST AUDIT: 26							

INTRODUCTION

This digest covers our State compliance examination of the Department of Employment Security (Department) for the two years ended June 30, 2023. A separate financial audit of the Unemployment Compensation Trust Fund as of and for the year ended June 30, 2023, was previously released on August 15, 2024. In total, this report contains 23 findings, 8 of which were also reported in the financial audit.

SYNOPSIS

- (23-10) The Department did not fully comply with the requirements of the State’s Election Code (Code).
- (23-21) The Department did not timely publish the semi-annual State’s Average Weekly Wage reports in covered industries under the Unemployment Insurance 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.



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SUMMARY REPORT DIGEST

DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES

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

Release Date: December 19, 2024

FINDINGS THIS AUDIT: 24				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	3	5	8	2021		15, 16, 17	
Category 2:	6	10	16	2019	2	12, 13, 14	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2018	4, 5		
TOTAL	9	15	24	2017	1	18, 19	
				2015		10, 11	
				2005	8		
FINDINGS LAST AUDIT: 27							

INTRODUCTION

The digest covers our Compliance Examination of the Department for the two years ended June 30, 2023. A Financial Audit as of and for the year ended June 30, 2023, was separately released. In total, this report contains 24 findings, 7 of which were reported in the Financial Audit.

SYNOPSIS

- (23-08) The Department of Healthcare and Family Services did not have adequate internal controls over employee performance evaluations and training.
- (23-09) The Department of Healthcare and Family Services did not have adequate controls over accounts receivable.
- (23-12) The Department of Healthcare and Family Services did not have adequate controls over required Managed Care Organization (MCO) reporting.

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

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

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



STATE OF ILLINOIS
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SUMMARY REPORT DIGEST

ILLINOIS DEPARTMENT OF HUMAN RIGHTS

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

Release Date: April 16, 2024

FINDINGS THIS AUDIT: 13				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	2	0	2	2021		23-5, 23-9, 23-11, 23-13	
Category 2:	4	7	11	2017		23-3, 23-4	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2007		23-8	
TOTAL	6	7	13				
FINDINGS LAST AUDIT: 12							

INTRODUCTION

This digest covers the Illinois Department of Human Rights' (Department) State Compliance Examination for the two years ended June 30, 2023.

SYNOPSIS

- (23-1) The Department's internal controls over its voucher processing function were not operating effectively during the examination period.
- (23-3) The Department did not meet the procedural time limits set forth when a charge of a civil rights violation had been filed and when a complainant filed a request to opt out of the Department's investigation.

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.



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SUMMARY REPORT DIGEST

ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY

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

Release Date: June 13, 2024

FINDINGS THIS AUDIT: 18				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	4	5	2021		23-09, 23-11, 23-15, 23-17	
Category 2:	6	7	13	2019		23-10	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2017	23-01, 23-02, 23-03, 23-04	23-07	
TOTAL	7	11	18	2015		23-06	
FINDINGS LAST AUDIT: 14							

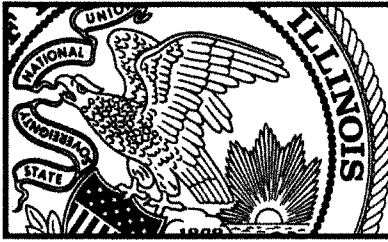
SYNOPSIS

- (23-01) The Illinois Criminal Justice Information Authority (Authority) failed to conduct adequate site visit monitoring of its grantees in accordance with its Federal and State Grants Unit's Policies and Procedures.
- (23-02) The Authority failed to prepare and maintain adequate documentation supporting its administrative and fiscal operations.
- (23-05) The Authority's internal controls over its voucher processing function were not operating effectively during the examination period.

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

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

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



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SUMMARY REPORT DIGEST

ILLINOIS LIQUOR CONTROL COMMISSON

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

Release Date: July 9, 2024

FINDINGS THIS AUDIT: 12				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	4	4	2021	1, 2, 3, 4	5, 6, 7, 8, 9, 10	
Category 2:	2	6	8				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	2	10	12				
FINDINGS LAST AUDIT: 12							

SYNOPSIS

- (23-01) The Illinois Liquor Control Commission (Commission) did not maintain adequate controls over receipts.
- (23-02) The Commission did not file statutorily required reports and submissions or did not file them timely.

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

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

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



STATE OF ILLINOIS
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

STATE BOARD OF ELECTIONS

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

Release Date: April 30, 2024

FINDINGS THIS AUDIT: 13				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	3	2	5	2021	23-3		
Category 2:	2	6	8	2019	23-4	23-6, 23-11, 23-12, 23-13	
Category 3:	0	0	0	2017		23-9, 23-10	
TOTAL	5	8	13				
FINDINGS LAST AUDIT: 9							

SYNOPSIS

- (23-1) The State Board of Elections' (Board) internal controls over its voucher processing function were not operating effectively during the examination period.
- (23-2) The Board's internal controls over its receipt processing function were not operating effectively during the examination period.

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

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

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



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SUMMARY REPORT DIGEST

ILLINOIS WORKERS' COMPENSATION COMMISSION

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

Release Date: May 30, 2024

FINDINGS THIS AUDIT: 21				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	9	9	2021	23-07, 23-08 23-09, 23-10	23-13, 23-15 23-20, 23-21	
Category 2:	2	10	12	2020	23-01	23-02	
				2019	23-04	23-17, 23-18	
Category 3:	0	0	0	2017	23-03	23-14, 23-16	
TOTAL	2	19	21	2015		23-19	
				2013	23-06		
FINDINGS LAST AUDIT: 23				2003	23-05		

INTRODUCTION

This digest covers the Illinois Workers' Compensation Commission's (Commission) compliance examination for the two years ended June 30, 2023. A separate digest covering the Commission's Self-Insurers Security Fund's financial audit as of and for the year ended June 30, 2023 was released on February 15, 2024. In total, this report includes 21 findings, two of which were reported in the financial audit.

SYNOPSIS

- (23-03) The Commission lacked adequate internal controls over its cash receipts and Agency Fee Imposition Reports.
- (23-04) The Commission did not sufficiently monitor and pursue collection on accounts receivable or properly report its accounts receivable to the Comptroller's Office.
- (23-05) The Commission lacked adequate internal control over its equipment.
- (23-07) The Commission failed to establish internal control to conduct due diligence or ensure project management controls over the Self-Insurance Plus project.
- (23-13) The Commission did not exercise adequate internal control over telecommunication devices.
- (23-17) The Commission has not sought judgement in circuit court against self-insurers owing past due assessments.

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

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

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



STATE OF ILLINOIS
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Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

PRISONER REVIEW BOARD

Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: May 16, 2024

FINDINGS THIS AUDIT: 14				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	1	1	2020		22-03, 22-04, 22-08, 22-13, 22-14	
Category 2:	4	9	13	2018		22-06, 22-10	
Category 3:	0	0	0	2016		22-09	
TOTAL	4	10	14	2014	22-01	22-02	
FINDINGS LAST AUDIT: 17							

SYNOPSIS

- (22-01) The Board did not exercise adequate controls over the recording and reporting of State property.
- (22-06) The Board failed to comply with the provisions of the Illinois Crime Reduction Act of 2009.
- (22-07) The Board failed to comply with the provisions of the Unified Code of Corrections.

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.



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SUMMARY REPORT DIGEST

STATE OF ILLINOIS STATEWIDE SINGLE AUDIT REPORT

SINGLE AUDIT
 For the Year Ended June 30, 2022

Release Date: December 21, 2023

FINDINGS THIS AUDIT: 34				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	2021	22-7, 22-13, 22-15, 22-20, 22-21, 22-22, 22-29	22-28	
Category 1:	16	15	31	2020	22-18, 22-27		
Category 2:	2	1	3	2019	22-31		
Category 3:	0	0	0	2018	22-19		
TOTAL	18	16	34	2015	22-25		
				2014	22-6		
				2011	22-8		
				2001	22-5		
FINDINGS LAST AUDIT: 40							

SYNOPSIS

- The State expended approximately \$51.2 billion from federal awards in FY22.
- A total of 22 programs or program clusters were classified and audited as major programs at 18 State agencies. These programs constituted approximately 86.8% of all federal spending, or about \$44.4 billion. In addition, 45 State agencies expended federal financial assistance in FY22. Twelve State agencies accounted for about 98.1% of federal dollars spent.

Statewide Finding – Financial Reporting

- The State of Illinois does not have an adequate process in place to permit the timely and accurate completion of the Schedule of Expenditures of Federal Awards. As a result, the State has a *material weakness* on all federal programs for financial reporting.

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

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

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