

**SIXTY-FOURTH ANNUAL REPORT**  
of the  
**LEGISLATIVE AUDIT COMMISSION**

Submitted to the Members of the General  
Assembly of the State of Illinois



**2022 MEMBERSHIP**

**Co-Chairs**

**Senator Jason Barickman**  
**Representative Fred Crespo**

**Senate Members**

Senator Neil Anderson  
Senator Cristina Castro  
Senator Rachelle Crowe\*  
Senator Laura Ellman  
Senator Chapin Rose

**House Members**

Representative Jaime Andrade  
Representative Mark Batinick  
Representative Marcus Evans Jr.  
Representative Randy Frese  
Representative Tony McCombie

\*Senator Crowe resigned her seat to become the US Attorney for the Southern District of Illinois.

Room 620  
William G. Stratton Building  
Springfield, Illinois 62706



# Legislative Audit Commission



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To the Members of the General Assembly:

Given the responsibility of appraising the stewardship of State government, it is appropriate that the Audit Commission submits to the General Assembly each year a self-assessment of its activities.

This report, submitted in accordance with the Act creating the Commission, presents a summary of the Commission's activities and accomplishments as the legislature's oversight agency during 2022. This document also presents a number of areas in which State government could improve its performance to achieve greater efficiency, improve effectiveness, and comply with statutory directives.

The ability to make government more effective and more efficient is attributable to the members of the Legislative Audit Commission who are dedicated to meeting the challenges of government. The Covid-19 pandemic has had an enormous and long-lasting effect on many aspects of life in Illinois. The pandemic necessitated changes in the way the Legislative Audit Commission worked to accomplish the review of 238 financial/compliance reports, part of three statewide single audit reports, and 2 performance audits during 2022.

The Audit Commission exists by and for the legislative branch of government. The Commission encourages your suggestions on becoming of greater service to the General Assembly.

Respectfully,

A handwritten signature in blue ink that reads "Jason Barickman".

Jason A. Barickman, State Senator  
Co-Chair

A handwritten signature in black ink that reads "Fred Crespo".

Fred Crespo, State Representative  
Co-Chair



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# 64th Annual Report

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## Report Highlights

The Legislative Audit Commission is a support services agency having the principal responsibility for the oversight of the State audit program. Major accomplishments during the past year include:

- Review of 238 financial audits and compliance examinations, parts of 3 statewide single audit, and 2 performance audits.
- Support and enactment of remedial and other legislation.
- Review of all emergency purchases, travel reports, and awards to other than the lowest bidder made by State agencies.
- Maintenance of a web page as a source of up-to-date information about Audit Commission activities. This site includes publications, reports, and forms associated with the Commission.
- Distribution of booklets on revised Purchasing Laws and University Guidelines.

## Overview

The Legislative Audit Commission is mandated by law (25 ILCS 150/0.01-0.06) to review all audits conducted by the State Auditor General. Primary responsibilities of the Commission are:

- Conduct public meetings on all major audits of State agencies to review problems, assess agency stewardship, and secure remedial action.
- Initiate and review management and program audits and investigations.
- Make recommendations to the General Assembly and agency management for corrective legislation and other measures to remedy weaknesses disclosed through audits or at Commission meetings.
- Monitor agency progress in implementing corrective action.

The statutory direction is made clear in this excerpt from the Commission's enabling legislation from 25 ILCS 150/1 and 150/3:

*The Commission shall ascertain facts, review reports and take action thereon, and make recommendations and reports to the General Assembly and to the houses thereof concerning the audit, revenue and expenditures of the State. The Commission shall receive the reports of the Auditor General and other financial statements and shall determine what remedial measures, if any, are needed, and whether special studies and investigations are necessary.*

The Commission works closely with the Office of the Auditor General. Although separate agencies, the two have many common interests. The Commission makes use of the Auditor General's specialized staff to minimize unnecessary duplication of effort and expenditure of tax funds. Nevertheless, the Commission also recognizes the specific separation of responsibilities between the conduct and the review of audits.

This report is one means used to inform the General Assembly, State agencies, the accounting profession, and the public of the Commission's activities and concerns. In addition, the Commission's membership and staff maintain open and active communication with the legislature and its staff and service agencies through personal contact and other means.

Information about the Commission's work and findings is supplied to individual members of the General Assembly upon request. This service can include supplying available information, reviewing proposed legislation, or assisting in the analysis of fiscal matters.

A final and important means of communicating with the members of the General Assembly is the support or sponsorship of legislation. The Legislative Audit Commission has a structured process for identifying and acting upon matters requiring new or amendatory legislation.

## Commission's Home Page

Information about the Legislative Audit Commission is also available on a home page on the Internet. The information includes Commission authority and membership, the agenda of the Commission's next scheduled meeting, the recording of the Commission's most recent meeting, reviews of audits for the next scheduled meeting, a list of audit reports passed on the Commission's Consent Calendar since January 2006, the most recent Annual Report and Audit Report, the Purchasing Laws publication, the University Guidelines publication, and the Headquarters designation (TA-2) form. Reviews of all audit reports heard by the Commission in the current audit cycle are also available. The home page enhances public access to information concerning the Commission's activities.

To reach the Commission's home page, go to **[www.ilga.gov](http://www.ilga.gov)** and click on "Legislative Support Services" then follow the link to the Legislative Audit Commission.

## Commission Membership

The Commission consists of 12 members who are appointed by the legislative leadership. Membership is equally apportioned between the two chambers and the two political parties. Finally, the co-chairs may not be members of the same political party, nor may they serve in the same chamber of the General Assembly.

The members receive no compensation for the substantial amount of time devoted to Legislative Audit Commission activities, but are reimbursed for travel expenses incurred.

The Commission maintains a full-time staff of four persons in the William G. Stratton Building in Springfield.

Appearing on the next page are lists of legislators now serving and those who have served on the Legislative Audit Commission.

**Commission Membership and  
Date of Appointment  
as of December 31, 2022**

**Senate Members**

Senator Neil Anderson	February 2021
Senator Jason Barickman	January 2013
Senator Cristina Castro	January 2021
Senator Rachelle Crowe	January 2021
Senator Laura Ellman	January 2019
Senator Chapin Rose	January 2019

**House Members**

Representative Jaime Andrade	February 2019
Representative Mark Batinick	January 2017
Representative Fred Crespo	February 2021
Representative Marcus Evans Jr.	February 2019
Representative Randy Frese	January 2019
Representative Tony McCombie	January 2019

**Former Members**

Raymond E. Anderson	Terry D. Deering	Richard R. Larson	Kwame Raoul
Victor Arrigo	Miguel A. Del Valle	Chris Lauzen	Dennis Reboletti
W. Russell Arrington	Deanna Demuzio	Ted E. Leverenz	David Reis
Louis E. Beckman	Vince Demuzio	Ellis B. Levin	Walter J. Reum
Robert A. Biggins	Kirk Dillard	James P. Loukas	Dale A. Righter
Kenneth Boyle	Brian B. Duff	Eileen Lyons	Dale E. Risinger
Bill Brady	Dan Duffy	Andy Manar	Bob Rita
Michael I. Brady	Thomas Dunn	Lynn Martin	Ron Sandack
Rich Brauer	George W. Dunne	Iris Martinez	Calvin W. Schuneman
Richard H. Brummer	Paul F. Elward	Sidney Mathias	Penny Severns
George M. Burditt	Dwight P. Friedrich	Frank J. Mautino	George P. Shadid
Linda Chapa LaVia	Zeke Giorgi	Jeffrey D. Mays	W. Timothy Simms
Robert E. Cherry	John S. Graham	David B McAfee	Cal Skinner, Jr.
Clyde L. Choate	Harber H. Hall	Edward McBroom	Fred J. Smith
Terrel E. Clarke	Kenneth Hall	Dean McCulley	Joe Sosnowski
Earlean Collins	Julie Hamos	Andrew J. McGann	Arthur W. Sprague
Jacqueline Collins	Gary Hannig	Robert F. McPartlin	George F. Stastny
Philip W. Collins	Dennis Hastert	Robert Mitchler	Celeste M. Stiehl
Marlow H. Colvin	Jay Hoffman	John Mulroe	Arthur Tenhouse
John Connolly	Linda Holmes	Edward A. Nedza	Judy Baar Topinka
Fred Crespo	Sheri Jesiel	Clarence E. Neff	Donne E. Trotter
Thomas Cullerton	Gene Johns	Dawn Clark Netsch	Sam Vadalabene
Michael D. Curran	Timothy V. Johnson	Jim Oberweis	Louis S. Viverito
Barbara Flynn Currie	Nancy Kaszak	Daniel J. O'Brien	Thomas J. Walsh
Julie A. Curry	James F. Keane	Mary K. O'Brien	Frank Watson
John M. Daley	Dan Kotowski	John T. O'Connell	Jerry Weller
Richard M. Daley	Jack L. Kubick	Frank M. Ozinga	Rick Winkel
C.D. Davidsmeyer	Bob Kustra	Margaret R. Parcels	Anne Zickus
Corneal A. Davis	Leo D. LaFleur	Sandra Pihos	
Jack Davis	Darin LaHood	Glenn Poshard	
Aldo A. DeAngelis	John J. Lanigan	Paul Powell	

## Audit Review Program

Audits are, by their nature, a look at the past. Transactions are reviewed, statistical and compliance tests are performed, and an evaluation is made of conditions during the period covered by the report. The Commission's audit review activities seek to change this focus by involving legislators, agency directors and managers, and members of the audit team in a structured process, which emphasizes implementation of corrective action to remedy existing weaknesses and to prevent lapses of control in the future. While the audit report cites deficiencies at the time of the examination, the Commission looks forward, seeking to view the audit report as a blueprint for improved agency service and accountability. In this way, the Commission maximizes the value of these reports as management tools.

Two important benefits result from frequent meetings on major audits:

1. Legislators are directly involved in the audit process, increasing communication within government and supplying feedback to the legislative and appropriations processes; and
2. Opportunities are increased for both administrative and legislative action to correct weaknesses and deficiencies disclosed in the audit reports.

Basic elements of the Commission's review include:

- Disclosure and public scrutiny of weaknesses and illegal or improper conduct in the use of public funds and the management of public business.
- Study, development, and introduction of legislation to correct weaknesses and improve the statutory framework of Illinois government.
- Initiate management and program audits and other studies as required.
- Review of the delivery of State services, based both on audit findings and on members' contact with their constituents and the various agencies.

The participation of the Office of the Auditor General and accounting profession enhances discussion of accountability issues by both the agency and the Commission. In many instances, their comments help to clarify complex accounting issues. The Commission extends its appreciation to the accounting professionals who have participated during the past year. Hopefully they have found their association with the audit program rewarding, and have gained an appreciation of legislative oversight concerns as the result of their participation in Commission meetings. A listing of these individuals, by accounting firm name, appears on the following page.

<b>Adelphia</b>	<b>KPMG</b>	<b>Sikich</b>	<b>Kerber Eck Braeckel</b>	<b>RSM</b>	<b>Wipfli</b>
Andrew Guerrero	Cathy Bauman	Amy Sherwood	Josh Shugart	Linda Abernathy	Rory Sohn
Stella Marie Santos	Susan Warren				Tory Loftgren
Maria Divina Valera			<b>Clifton Larson Allen</b>		
			Chuck Kozlik		
			Adam Pulley		

## Compliance Examinations

Compliance audits, or compliance examinations, stress the fundamentals of governmental accountability—compliance with statutes and regulations, sound business practices, safeguarding of assets and property, and proper expenditure of State funds. The Commission took action on 238 financial and compliance reports during 2022, ranging from reports disclosing no material findings to reports containing as many as 69 recommendations. Obviously, this large number of reports represents the foundation of the Commission’s workload. A listing of these audits is included in Appendix A on pages 27-30.

Prior to a Commission meeting, an audit review is prepared by Commission staff, summarizing all of the recommendations made by the auditors and pertinent financial data. The recommendations are classified as to implementation and acceptance status based on current information requested from the agency involved.

The Commission’s public hearings stress implementation of corrective action, review of disputed findings, and an assessment of the fiscal and programmatic achievements of the agency. Corrective action is stressed to minimize the repetition of adverse findings in future reports. The Commission expects that each recommendation accepted by an agency will be implemented within a reasonable time. Priority attention is devoted to correcting past problems so that they will not recur. The Commission considers no audit recommendation fully disposed of until:

- it has been accepted by the agency;
- equally acceptable procedures have been implemented; and
- the Commission members are convinced that the position taken by the agency in not accepting a given recommendation is proper in the circumstances involved.

If implementation is not feasible, the Legislative Audit Commission may urge elimination of the recommendation in future reports.

Although infrequent, the Commission may be dissatisfied with an agency's lack of progress implementing audit recommendations and require the State agency to return to the Commission to report on the status of implementing audit report recommendations. As well, the Commission may notify the Governor if an executive agency or department refuses to comply with an audit recommendation. The Audit Commission may request an opinion from the Attorney General for the interpretation of statute and whether an agency is operating within statutory requirements. The Audit Commission requested no opinions from the Attorney General during 2022.

The Office of the Auditor General contracts with an independent auditor to perform a Statewide Single Audit of federal funds. This Statewide Single Audit fulfills the mandate for accepting federal funding. It includes all State agencies that are part of the primary government and expend federal awards. In total, the audit identifies 45 State agencies expended \$26.7 billion in federal financial assistance in FY19. The various universities, the bonding authorities, and the Conservation Foundation are not included in the Statewide Single Audit. Federal findings are noted in the State compliance audit reports of these agencies.

The Statewide Single Audit for FY19 contained 69 findings with 51 repeat findings. The audit noted for the 20th time that the State does not have an adequate process in place to permit the timely preparation of a complete and accurate Schedule of Expenditures of Federal Awards (SEFA).

50 findings (compared to 79 in the FY18) in the Statewide Single Audit were characterized as material weaknesses in internal control and/or material noncompliance with laws and regulations. These findings focused on deficiencies within agencies such as improperly drawing and reporting cash advances made under the Aging Cluster program at the Department on Aging. The Department of Human Services and the Department of Healthcare and Family Services did not have appropriate controls over the Integrated Eligibility System used to determine eligibility for SNAP, TANF, CHIP, and the Medicaid Cluster program. The Department of Children and Family Services did not maintain complete provider licensing files, including documentation of required background checks for foster care service providers. Auditors were unable to obtain sufficient audit evidence from the Department of Employment Security to determine whether the State complied with applicable requirements of the Unemployment Insurance program. The State Board of Education did not perform adequate monitoring over subrecipients of Special Education Cluster and Career and Technical Ed (CTE). At least 13 of the audit report's 80 findings related to agencies' deficiencies in monitoring subrecipients such as inadequate review of subrecipient audit reports or inadequate monitoring of programs.

The LAC reviewed the following in 2022 regarding the Statewide Single Audits:

- All of the FY19 Statewide Single Audit;
- DCFS, DHS and ISBE from the FY20 Statewide Single Audit; and
- DCFS from the FY21 Statewide Single Audit.

## Audit Review Highlights

During 2022, the Legislative Audit Commission reviewed many compliance examinations and financial audit reports. Obviously, this statistic is of limited significance because there are wide variations in the reports regarding length, complexity of agency operations, and other factors. This figure, however, is not without meaning because it does reflect the wide range of the State's fiscal activities subjected to review by the General Assembly during this period.

The Commission is concerned with the timely review of compliance, financial, and performance audits. As a post-facto examination, there is a certain delay in the completion and review of audits. However, it is important that the process be concluded in a timely fashion to maximize the benefits of the audit program.

The Commission attempts to reach a satisfactory agreement regarding the disposal of each audit recommendation. However, many findings contained in the audit reports are not addressed in a timely manner by agency officials and thus repeat in subsequent audits. For the FY21 audit cycle, there were a total of 768 findings and 367 repeat findings (48%). For the FY22 audit cycle, there were a total of 998 findings and 437 repeated findings (44%). Agencies identified various reasons for repeated findings. The most common causes of repeat findings in the audit reports were a lack of effective oversight/poor internal controls or lack of staffing and/or funding to implement the corrective action. Occasionally a finding may repeat in the same category such as property control or grant monitoring. The agency works to remedy that specific finding only to have another issue appear as a finding in the same category.

The Fiscal Control and Internal Auditing Act requires 36 designated State agencies plus the State colleges and universities and the public retirement systems to maintain a full-time program of internal auditing. Recent audits found that as many as seven of these agencies, required to have a Chief Internal Auditor, instead had entered into intergovernmental agreements with CMS to provide internal auditing services and together shared the Chief Internal Auditor appointed by CMS. For designated State agencies, not appointing a chief internal auditor and not having a full-time internal audit program is a violation of State law. Further, the Audit Commission is concerned that establishing a program of internal audit by interagency agreement and sharing a chief internal auditor weakens an agency's ability to assess its overall internal control environment. The chief internal auditor develops a deep understanding of the Agency's functions and processes; oversees and performs audits of the Agency's major system of internal accounting and administrative controls; and oversees and reviews major new information systems and modifications made to existing systems prior to implementation.

A strong internal audit function can be of great value to State government. In particular, the chief internal auditors commonly assist management in monitoring the design and proper functioning of internal control policies and procedures. In this capacity, internal auditors function as an additional level of control. A formal internal audit function is particularly valuable for those activities involving a high degree of risk such as complex accounting systems and contracts with outside parties. The Attorney General issued an opinion on the issue dated August 9, 2019 stating "...multiple designated State agencies may not appoint the same individual as their chief

internal auditor through an intergovernmental agreement.” Designated State agencies should appoint a Chief Internal Auditor and ensure a full-time program of internal auditing is in place and functioning.

The Commission desires that State government operate efficiently and effectively and improve its economic standing. Due to the effects of the Covid-19 pandemic, Illinois’ unemployment was at 8.1%, and the national average was 6.7% in December of 2020 compared to 5.3% for Illinois in December 2021. Illinois’ unemployment was at 4.7%, and the national average was 3.5% in December 2022.

A new law went into effect on January 1, 2018 requiring agencies to report on the amount of outstanding bills held at the agency. The State had a backlog of \$5.08 billion in unpaid bills at the end of 2020; however, this amount does not include \$4.3 billion in borrowing. In comparison, the backlog of unpaid bills at the end of 2021 was \$4 billion, and the amount does not include \$724 million in short-term borrowing that is required to be repaid. In January 2023, the bill backlog was \$1.6 billion and includes the estimated \$151 million being held at state agencies.

Appendix B, appearing on page 31-32, summarizes the audits reviewed at Legislative Audit Commission hearings during 2022, the number of audit recommendations, and the number of recommendations that were repeated from prior audits.

During 2022, the Commission gave special attention in its review activity to the topics which follow. The various departments and agencies listed usually agreed to implement specific audit recommendations or other changes, so that these weaknesses would no longer exist. In most instances, the findings were for either FY19, FY20 or FY21.

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## **Failure of Internal Controls**

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The following agencies did not properly prepare reconciliations, accounting records, financial statements, or GAAP packages; or had inadequate control over invoices, returned checks, unclaimed property, refunds, reserve funds, liabilities, reappropriation, unexpended funds, voucher processing, close-outs, petty cash, disbursement of funds, receipts, locally held funds, accounts receivable interest payments, subsidies, payment of fees, fraud risk, or transfer of funds:

Agriculture	Innovation & Technology, Dept. of
Abraham Lincoln Presidential Library & Museum (ALPLM)	Lottery
Chicago State University	Revenue, Department of
Commerce Commission	Secretary of State
Comprehensive Annual Financial Report	Guardianship & Advocacy Independent
Corrections, Department of	Tax Tribunal
Council on Developmental Disabilities	Illinois Conservation Foundation
Deaf & Hard Hearing Commission	Judicial Inquiry Board
Employment Security, Dept. of	State Board of Investment
Environmental Protection Agency	State Fire Marshal
Financial & Professional Regulation	
Gaming Board	
Governor	
Human Rights	

State Police  
State Police Merit Board  
Prisoner Review Board

University of Illinois  
Workers Compensation Commission

The following agencies had inadequate controls over timesheets, payroll, overtime rules, segregation of duties, personnel policies, personal services, vehicle use/maintenance, ethics training, employee training, employee evaluations, telecommunication devices, employee records, employee evaluations, medical consent waivers, leaves of absence, supervision of field offices, exit counseling, appointment vacancies, and board meetings:

Agriculture  
ALPLM  
Board of Examiners  
Capital Development Board  
Chicago State University  
Corrections, Dept. of  
Deaf & Hard of Hearing Commission  
Department of Children and Family Services  
Dept. of Employment Security  
Dept. of Human Rights  
Department of Innovation & Technology  
Department of Revenue

Eastern Illinois University  
Emergency Management Agency  
Financial & Professional Regulation  
Governors State University  
Guardianship & Advocacy Commission  
General Assembly Retirement System  
Governor  
Illinois Educational Labor Relations Bd.  
Illinois Gaming Board  
Illinois Labor Relations Board  
Northeastern Illinois University  
State Board of Investment  
Transportation, Dept. of

The following agencies had inadequate control over property, inventory, equipment, capital assets, recordkeeping, reports, depreciation calculations, and leases:

Agriculture  
ALPLM  
Attorney General  
CMS – University Benefit Schedules  
Children and Family Services  
Corrections, Dept. of  
Dept. of Employment Security  
Dept. of Human Rights  
Financial & Professional Regulation  
Guardianship & Advocacy Commission  
Human Rights Commission

Governor  
Judicial Inquiry Board  
Department of Innovation & Technology  
Department of Revenue  
Illinois Board of Higher Ed  
Illinois State Police  
Legislative Printing Unit  
Northeastern Illinois University  
Secretary of State  
Transportation  
Workers' Compensation Commission

The following agencies did not properly follow administrative directives, agency policies and procedures, or reporting requirements; or had inadequate control over documentation, customer notification, reports, documents, economic interest statements, emergency purchases, loan methodology, planning, distribution schedule, student loan repayments, management processes; publication of information, program compliance, or hearings:

ALPLM  
Board of Admission to the Illinois Bar  
Capital Development Board  
Chicago State University  
Coroner Training Board  
Eastern Illinois University  
Department of Children  
and Family Services  
Dept. of Employment Security  
Department of Human Rights  
Financial & Professional Regulation  
Dept. of Innovation & Technology  
Department of Revenue

Governors State University  
Guardianship & Advocacy Commission  
Human Rights Commission  
Illinois Gaming Board  
Illinois State Board of Education  
Illinois State Police  
Judges' Retirement System  
Legislative Ethics Commission  
Office of the Legislative  
Inspector General  
Northeastern Illinois University  
State Employees' Retirement System  
Transportation  
University of Illinois

The following agencies did not properly draft or adhere to contractual agreements, interagency agreements, intergovernmental agreements, or grant agreements; or had improper grant reporting or grant award information:

Agriculture  
ALPLM  
Board of Examiners  
Board of Higher Ed  
Chicago State University  
Department of Employment Security  
Department of Children  
and Family Services

Financial & Professional Regulation  
Department of Innovation &  
Technology  
Northeastern Illinois University  
Prisoner Review Board  
Secretary of State

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## **Failure to Monitor Computer Systems**

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The following agencies had inaccurate system descriptions or unsuitably designed controls; or inadequate controls over computer security, computer system access, system changes, disaster recovery, disposal of confidential information, website management, system documentation, data reporting, software licenses, detailed user agreements, data conversion, ERP or cybersecurity:

Agriculture  
ALPLM  
Attorney General  
Capital Development Board  
Chicago State University  
Deaf and Hard of Hearing Comm.  
Children and Family  
Services  
Department of Employment Security  
Financial & Professional Regulation  
Department of Human Rights  
Dept. of Innovation & Technology

Department of Revenue  
Department of Transportation  
Governors State University  
Guardianship & Advocacy Commission  
Human Rights Commission  
Legislative Information System  
Illinois Gaming Board  
Illinois State Police  
Independent Tax Tribunal  
Joint Committee on Administrative Rules  
Northeastern Illinois University  
State Employees' Retirement System

University of Illinois

Workers' Compensation Commission

Additional Agencies: Executive Inspector General, Elections, Corrections, Human Services, Lottery, IEMA, IMSA, NIU, Liquor Control Commission, PTAB, State Fire Marshal, SIU, Prisoner Review Board and Transportation.

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## **Failure to Adequately Monitor Subrecipients, Contractors, or Sites**

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The following agencies had inadequate controls over contractual service expenditures, site monitoring, subrecipient monitoring, or the review of external service providers

Agriculture  
ALPLM  
Chicago State University  
Department of Children  
and Family Services  
Department of Employment Security

Financial & Professional Regulation  
Department of Innovation & Technology  
Eastern Illinois University  
Office of the Treasurer  
State Appellate Defender  
State's Attorneys Appellate Prosecutor

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## **Failure to Operate Within Statutory Authority**

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The following agencies did not comply with all statutes required for their operations, or did not seek legislative remedy to correct inadequate agency statutes:

Agriculture  
ALPLM  
Board of Higher Ed  
Chicago State University  
Commerce Commission  
Community College  
Board  
Corrections  
Deaf and Hard of Hearing Comm.  
Dept. of Children and  
Family Services  
Department of Employment Security  
Education, State Board of  
Financial & Professional Regulation

Healthcare & family Services  
Human Services -OIG, ISC  
Guardianship Advocacy Commission  
Governor's Office of Management & Budget  
Independent Tax Tribunal  
Illinois Gaming Board  
Juvenile Justice  
Mid-Illinois Medical District Commission  
Military Affairs, Illinois  
State Employees Retirement System  
State University Retirement System  
Northeastern Illinois University  
Toll Highway Authority

The following agencies did not comply with the Fiscal Control and Internal Auditing Act; did not perform internal audits timely; did not have a chief internal auditor as required; did not maintain a full-time internal audit program; did not perform audits of major systems; or did not certify review of internal controls:

Agriculture  
ALPLM  
Deaf and Hard of Hearing Comm.  
Department of Employment Security

Department of Human Rights Department  
of Innovation & Technology Judicial  
Inquiry Board

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## **Failure to Protect the State's Interest**

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The **Department of Children and Family Services** had multiple findings under the Child Safety and Wellbeing Act (Ta'Naja's Law).

The **Department of Agriculture, Juvenile Justice, Liquor Control Commission** the **Secretary of State**, and **Southern Illinois University** did not ensure payment card security.

The **Department of Revenue** did not safeguard taxpayer information.

The **Department of Employment Security** had weaknesses in cybersecurity programs and practices.

The **Illinois Gaming Board** did not ensure security of confidential information.

**Governors State University** did not comply with child abuse reporting training nor campus security enhancement

The **Prisoner Review Board** was Noncompliant with the Illinois Crime Reduction Act.

The **Department of Transportation** failed to maintain timely and accurate info on bridge inspections.

The **Department of Corrections** lacked control and reporting over the Offender 360 Project and in noncompliance with the Murderer and Violent Offender Against Youth Registration Act.

The **Department of Human Services** did not maintain the Controlled Substances Act under the Prescription Monitoring program.

The **State Board of Education** failed to provide timely notification of felony convictions and was noncompliant with the School Code on Heroin and Opioid Drug Prevention Pilot Program.

The **State Fire Marshal** failed to establish and maintain a statewide arsonist database, perform school fire inspections and timely inspect child care facilities and CILAs.

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## **Collection of Receivables**

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Accounts receivable are a valuable asset to the State and, as such, must be effectively accounted for and pursued for collection. Each agency must maintain an accounting system that enables them to establish, record, follow-up, collect, and possibly write off individual receivables.

Total gross receivables as of December 31, 2021 approximated \$17.14 billion. Total gross receivables as of December 31, 2022 approximated \$16.1 billion. Of this amount, \$10.1 billion (59%) was estimated to be collectible. The LAC will monitor as the updated numbers as disclosed in March, especially regarding federal stimulus.

## Performance Audits

Performance audits, a category that includes program, management, efficiency audits and annual reviews, provide a more detailed and thorough examination of a topic than is possible in a compliance examination. The Auditor General is authorized to conduct performance audits when directed by either chamber of the Illinois General Assembly or by the Legislative Audit Commission. A performance audit means a post audit which determines:

- Whether the audited agency is managing or utilizing its resources in an economical and efficient manner;
- Causes of inefficiencies or uneconomical practices;
- Whether the objectives and intended benefits are being achieved, and whether efficiently and effectively;
- Whether the program is performed or administered as authorized or required by law; and
- Whether the program duplicates, overlaps, or conflicts with another State program.

One of the methods by which performance audits may be initiated is through the adoption of a resolution by the Legislative Audit Commission. There were three resolutions adopted in 2021 by the Legislative Audit Commission requesting a performance audit of the Department of Employment Security's administration of unemployment programs during the Covid-19 pandemic; a program audit of the Department of Commerce and Economic Opportunity's Business Interruption Grant program; and a performance audit of the Department of Transportation's certification of the businesses through the Disadvantaged Business Enterprise Program.

The Commission approved three performance audits in CY21 on the consent calendar involving the Illinois Power Agency's management of the Renewable Energy Credit procurement process and Adjustable Block Grant Program, the CY20 Annual Review of the Chicago Transit Authority Employee Retirement Plan and the CY20 Annual Review of the Chicago Transit Authority Retiree Health Care Trust.

The following is a summary of the four performance audits reviewed by the Legislative Audit Commission during 2022. Auditors will follow-up on these recommendations with each agency and report on whether the recommendations were implemented in the agency's individual compliance examination.

### **Performance Audit of the Department of Human Services Illinois Prescription Monitoring Program**

On July 21, 2020, the Legislative Audit Commission passed Resolution Number 154 directing the Office of the Auditor General to conduct a performance audit of the Illinois Prescription Monitoring Program (ILPMP, PMP(s) or Program) operated by the Department of Human Services (DHS). The Resolution contained five audit determinations which are as follows:

- Whether DHS has fully implemented a Prescription Monitoring Program in accordance with State requirements including whether updated rules were adopted within one year of the
- effective date of the Public Act and whether all Electronic Health Records Systems were able to interface with the Prescription Monitoring Program application program on or before January 1, 2021.

- Whether DHS is adequately monitoring the Program and using this information to ensure the Program is administered as required.
- Whether the Program and its database are effective in helping Illinois patients by requesting program assessment information from DHS and data from the database showing changes in the number and type of drug-related issues (such as deaths, abuse, overprescribing) since the implementation of state requirements.
- Whether DHS' database is accurate and up-to-date including if the information submitted by dispensers is complete and timely.
- Whether DHS is utilizing its authority to impose fines when dispensing reporting requirements are not being reported as required for the Program.

## **Background**

According to the Centers for Disease Control and Prevention (CDC), Prescription Monitoring Programs (PMPs) continue to be among the most promising state-level interventions to improve opioid prescribing, inform clinical practice, and protect patients at risk. A PMP is an electronic database which collects, tracks, and stores reported data on controlled substances and select drugs in a state. PMPs provide health authorities with timely information about prescribing and patient behaviors that contribute to the epidemic and facilitate a targeted response.

The Illinois Prescription Monitoring Program (ILPMP) began in 1986 and monitored only Schedule II prescription drugs, including painkillers such as morphine and hydrocodone. The ILPMP began collecting information electronically in 2000. In 2007, the Program was expanded to monitor Schedule III through V drugs, including drugs such as Vicodin, Valium, and codeine. The ILPMP is authorized by the Illinois Controlled Substances Act (720 ILCS 570/1 et seq.) and applies to Schedule II, III, IV, and V prescription medications. Prescriptions are regulated differently based on whether they are in Schedule II or Schedules III-V:

- Schedule II – A prescription for a Schedule II controlled substance shall not be issued for more than a 30-day supply. Physicians can authorize up to three sequential 30-day supplies of Schedule II controlled substances for a total of a 90-day supply.
- Schedules III-V – Prescriptions cannot be filled or refilled more than six months after written or refilled more than five times unless renewed in writing by the prescriber.

Although prescriptions are regulated differently, the ILPMP is responsible for monitoring all controlled substances in Schedules II-V.

The Illinois Department of Human Services (DHS) is the supervising entity over the Act. Within DHS, the Bureau of Pharmacy and Clinical Support Services administers the ILPMP. While DHS

is the state entity that oversees the ILPMP, there are many contractors and other agencies involved in the process. Due to the number of other entities involved, the ILPMP process is complex.

## **Key Findings:**

- Of the 50 states, 49 had a statewide PMP during this review. Most states (84%) used a single contractor to perform all four functions associated with a statewide PMP. Illinois, however, was one of only three states that utilized multiple contractors while performing some functions in-house.
- DHS had not fully implemented the ILPMP by the required dates. DHS was required to establish rules requiring all Electronic Health Record (EHR) systems to interface with the ILPMP and establish actions to be taken if a prescriber's EHR did not effectively interface, as required. This interfacing would ensure all providers have access to patient records. Although rules on EHRs were established late, DHS could not provide the percent of EHRs that had been interfaced by the required date of January 1, 2021. According to DHS, they have no way of knowing when all EHRs would be fully interfaced, as required.
- The Illinois Controlled Substances Act (Act) requires all licensed prescribers to register with the ILPMP as of January 1, 2018. However, as of December 2020, only 68 % of prescribers were registered.
- Not all dispensers are providing data on the dispensing of controlled substances to the ILPMP, as required. DHS is not conducting follow-up with these dispensers to ensure they provide data or to determine why they are not providing data. The Act gives DHS the ability to impose fines for willfully failing to report the dispensing of a controlled substance. However, according to DHS, no fines have been imposed.
- Dispensers are required to submit information on dispensed controlled substances by the end of the next business day. Since the required dispensed date is not being submitted by dispensers or tracked by DHS, DHS has no way of calculating if dispensers are submitting information in a timely manner.
- During a review of general IT controls, IS auditors found the ILPMP data, as well as reporting with respect to that data, cannot be relied upon. The review found deficiencies in the areas of contractual services, business processes, change control, disaster recovery, and security. Auditors also tested 60 prescription records for compliance with the Act and Administrative Code. Of the 60 prescription records reviewed, all (100%) contained missing or inaccurate information. Other specific issues with the data included the following:
  - Regarding license numbers, there were entries with:
    - No license number;
    - Only one letter or one number in place of the license number;
    - The word "test" in place of the license number; and
    - Alpha and numeric values which do not comprise a license number.
  - Once the user's license is initially validated, it is not revalidated to ensure continued validation. Of the 48,818 user accounts, there were 19,501 users that appear to have never logged in. In addition, there were 3,928 accounts with a last login date of more than 12 months.
- For the last 12 months of active data provided by DHS (17,075,814 prescription records):
  - 273,923 records were for prescriptions filled prior to the time period requested;
  - 67,520 records contained an animal species code; and

- 465 records contained a birthdate with an age over 110. - DHS was also not ensuring all users with access rights to the ILPMP database had valid licenses. Through a comparison with DFPR licensing data, auditors identified 2,287 registered users without a valid license.
- DHS had not established an interagency agreement with DFPR to ensure ILPMP licensing data did not contain invalid or outdated information. DHS had also not established a process with the Department of Public Health (IDPH) to conduct data reviews of sports and accident injuries, as required by the Act.
- Although the ILPMP Policies and Procedures Manual covers significant procedures such as data security and law enforcement requests, the Manual is outdated. This outdated Manual supports that DHS has not established general IT controls over the data and needs to be updated to ensure these procedures are effectively implemented.

***Key Recommendations:***

The audit report contains ten recommendations directed to DHS and one recommendation directed to DHS and DPH including:

- DHS should fully implement an ILPMP in accordance with State requirements by ensuring all EHRs are fully interfaced with the ILPMP, as required.
- DHS should update the Illinois Administrative Code to align with the Act related to imposing fines, and develop a formal plan to help ensure dispensing reporting requirements are being implemented as required.
- DHS should establish general IT controls over the data and correct the significant deficiencies related to contractual services, business processes, change control, disaster recovery, and security. Until these deficiencies are corrected, the ILPMP data and reporting with respect to that data cannot be relied upon.
- DHS should establish a process to ensure the licensing data utilized by the ILPMP does not contain invalid or outdated information. DHS should consider establishing an interagency agreement with the DFPR outlining each agency’s responsibilities related to licensing data.
- DHS and DPH should establish a process to conduct data reviews of sports and accident injuries as required by the Act. In addition, DHS should alert prescribers whose discharged patients were dispensed a controlled substance about the risk of addiction and applicable guidelines.
- DHS should update the ILPMP Policies and Procedures Manual as it is currently outdated. The updates should include current policies related to law enforcement requests.
- DHS should ensure dispensers are submitting specific information as required by the Act and the Illinois Administrative Code. This includes addressing all of the discrepancies identified during testing.
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- DHS should ensure all prescribers possessing an Illinois Controlled Substance license are registered with the ILPMP as required by the Act.
- DHS should address the identified monitoring issues and related deficiencies. DHS should also address the identified program assessment issues and related deficiencies by ensuring program assessment reports contain complete and accurate information and reinstating the exchange of data with IDPH to monitor significant drug-related issues.
- DHS should address the identified ILPMP Committee weaknesses for the Prescription Monitoring Program Advisory Committee, Peer Review Committee, and long-term care Advisory Committee, which has not been established to date. This performance audit was conducted by the staff of the Office of the Auditor General.

### **Performance Audit of the Department of Children and Family Services Child Safety and Well Being**

House Resolution Number 165, adopted May 5, 2021, directed the Auditor General to conduct a performance audit of Department of Children and Family Services (DCFS) one year after the effective date of January 1, 2020. The audit is to determine if the DCFS is meeting the requirement of the Public Act 101-0237 (Act) was enacted on August 9, 2019, and renamed to “Ta’Naja’s Law,” on May 5, 2021. It amends both the Children and Family Services Act (20 ILCS 505) and the Abused and Neglected Child Reporting Act (325 ILCS 5).

The audit resolution contained a total of **8 determinations** which, when broken down, included many individual objectives or questions that must be addressed.

### **Background**

On May 5, 2021, House Resolution 165 was passed which renamed Public Act 101-0237 to “Ta’Naja’s Law,” after Ta’Naja Barnes. Ta’Naja was a two-year-old child who died on February 11, 2019, approximately six months after custody was remanded to her mother. Based on preliminary autopsy findings, her death was due to dehydration, malnourishment, physical neglect, and cold exposure. Ta’Naja Barnes’ mother and her mother’s boyfriend have subsequently been convicted of murder for her death.

### **Key Findings**

- Home Safety Checklists are home safety assessments and educational tools that assist in promoting the safety of children. A Home Safety Checklist is to be completed by DCFS whenever it is determined by a court that a child that has been court ordered into foster or

substitute care can return to the custody of the parent or guardian. **DCFS was unable to provide 192 of the 195 (98%) required Home Safety Checklists** within our sample. Additionally, according to DCFS’ website, Home Safety Checklists had still not been updated with required new language as of March 16, 2022.

- Aftercare services are to be provided to the child and child’s family by DCFS or a purchase of service agency, and shall begin on the date upon which the child is returned to the custody or

guardianship of the parent or guardian. However, DCFS did not ensure that children and families were receiving the recommended aftercare services for the required six months upon family reunification. Of the 50 cases tested, **29 (58%) did not have at least six months of documented aftercare services**, according to information within DCFS' system of record. In addition, aftercare services procedures were not updated to reflect the new requirements within Public Act 101-0237 until December 28, 2020, almost an entire year after the effective date of the Act.

- Children in DCFS' care are not receiving their well-child visits/check-ups as required by the federal Centers for Medicare and Medicaid Services, the Department of Public Health's administrative rules, the Department of Healthcare and Family Services handbook for providers, and the American Academy of Pediatrics guidelines, as well as DCFS' own procedures. Of the 50 cases tested within each category, **9 (18%) were missing at least one physical examination, 7 (14%) were missing at least one vision screening, 28 (56%) were missing at least one hearing screening, and 44 (88%) were missing at least one dental exam**, according to data within DCFS' system of record. There were also numerous data entry errors and inconsistent data entry locations for dates when services were received.
- Auditors attempted to review 50 cases to ensure that children were up to date on their age-appropriate immunizations. However, after reviewing 10 cases, it was determined **the immunization data within DCFS' system of record was unreliable for testing**.

### **Key Recommendations:**

The audit report contains eight recommendations directed to DCFS including:

- DCFS should review the unfunded positions within its organizational chart data, and update the organizational charts accordingly in order to more accurately reflect staffing needs.
- DCFS should update its reporting structure for the Chief Internal Auditor, in order to ensure that the internal audit function is free from impairments to independence.
- DCFS should complete Home Safety Checklists as required by 20 ILCS 505/7.8(c) and DCFS Administrative Procedure Number 25. In addition, the Department should include language in the Home Safety Checklists certifying that there are no environmental barriers or hazards to prevent returning the child home, as required by 20 ILCS 505/7(c).
- DCFS should ensure that aftercare services are being provided to children and/or their families for a least six months after the last child is returned home, as required by 20 ILCS 505/7.8(d) and DCFS Procedure 315.250.
- DCFS should ensure that data is being entered consistently and accurately into SACWIS, including utilizing the various date field such as the "Actual Completion Date" field within the Service Plan areas of SACWIS in order to accurately capture timeframes of when services are provided and completed.
- DCFS should ensure that all children in care receive their well-child visits/check-ups, including physical examinations, vision and hearing screenings, and dental exams, as required by State Law, Rule, Procedure, Provider Handbook and Guidelines from the American Academy of

Pediatrics.

- DCFS should ensure that immunization data entered into the system of record (SACWIS) is both valid and reliable.
- DCFS should develop a mechanism in SACWIS that allows the tracking of child welfare services referrals and child protective services investigations that are the result of a call from a mandated reporter that involves a prior indicated finding of abuse or neglect, or an open services case, per Public Act 101-0237.

### **Regional Offices of Education**

The Commission reviewed 47 annual financial audits from the 32 **Regional Offices of Education** and two of the three **Intermediate Service Centers**. The most common finding concerned financial reporting and the financial reporting process. Most responded that they would implement the recommendations. The LAC will monitor the ROEs' progress.

### **Special Inquiries**

The State Auditing Act also provides for several different types of audits, including special reports and investigations. The Act defines an investigation as an inquiry into specified acts or allegations of impropriety, malfeasance, or nonfeasance in the obligation, expenditure, receipt, or use of public funds. Investigations are initiated by resolution of the General Assembly or by the Legislative Audit Commission. The Auditor General may also at any time make informal inquiries of a state agency. Such inquiries are not in the nature of an audit, and are usually initiated at the request of a member of the General Assembly. There were no special inquiries for investigations requested by the Legislative Audit Commission in CY22.

## **Legislative Program**

One of the purposes of the audit review program is to identify and act on problems requiring a legislative solution. The Governor signed the following bills changing the statutes as recommended by audit reports or Audit Commission members.

HB 1934 allows a regional office of education or educational service center to utilize either a cash basis, modified cash basis or generally accepted accounting principles (GAAP) basis of accounting to prepare the financial statements for the audit—(PA102-25).

## **Other Duties and Responsibilities**

The General Assembly has assigned the Legislative Audit Commission a variety of duties and responsibilities in addition to its principal duty to review the post audit program in Illinois.

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## **Review of Emergency Purchases**

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

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

A chief procurement officer making such emergency purchases is required to file a statement with the Procurement Policy Board and the Auditor General to set forth the circumstances requiring the emergency purchases. Agencies may also make Quick Purchases to procure items available at a discount for a limited period of time. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

An annual analysis is also performed to detect trends and possible patterns of abuse. A summary of all emergency purchases reported during 2022 begins on page 33 in Appendix C. Appendix C also includes tables of emergency purchases filed that used state appropriated funding, federal and state appropriated funding, federal funding and all other sources of funding.

Each emergency transaction is reviewed to establish that:

- An “emergency,” as defined under Emergency Purchases in the Procurement Code, actually existed;
- The action taken by the agency was appropriate under the circumstances; and
- Steps were taken whenever possible to obtain bids or competitive quotations in order to obtain the most favorable terms for the State.

There were 194 emergency purchase statements filed during 2022 that totaled nearly \$345 million. Below is a table that categorizes the funding sources for emergency purchases which are State-Appropriated Funds, Federal Funds, Federal and State Appropriated Funds, and Other. 142 of the emergency purchases filed during 2022 used state-appropriated dollars. Those emergency purchase affidavits totaled approximately \$194.6 million, an increase of \$68.5 million, or 54.4%, from

calendar year 2021.

	<b>Purchases</b>	<b>Estimated/Updated Cost</b>
<b>State Appropriated Funding</b>	142	\$194,592,645.13
<b>Federal and State Appropriated Funding</b>	7	\$ 43,615,528.60
<b>Federal Funding</b>	10	\$ 6,408,731.55
<b>All Other Funding</b>	35	\$ 100,374,730.00
<b>Total</b>	<b>194</b>	<b>\$344,991,635.28</b>

Presented below is a compilation of all 2022 emergency purchases in dollar categories.

<b>Number of Emergency Purchases Per Dollar Range</b>	
\$10,000 or Less	1
\$10,001 to \$100,000	49
\$100,001 to \$500,000	76
\$500,001 to \$1,000,000	16
\$1,000,001 to \$10,000,000	46
\$10,000,001 or More	6
<b>Total</b>	<b>194</b>

Emergency purchases are evaluated by the Legislative Audit Commission on a quarterly and annual basis. The annual review is based on the calendar year due to when the LAC’s annual review is due to the GA.

In recent years, the trend for emergency purchases has increased notably in terms of dollar amount. Normally this review would contain descriptions of all emergency purchases that exceeded \$1 million. Since the last annual review, the number of emergency procurements over \$1 million has more than doubled compared to the prior two calendar years. The CY20 annual review contained 24 emergency purchases over \$1 million, the CY21 annual review contained 22 emergency purchases exceeding \$1 million; whereas, the current CY22 annual review has 52 emergency purchases exceeding \$1 million—six of which exceeded \$10 million.

The LAC has begun to review emergency purchases in a more in-depth manner. As denoted above, emergency purchases are broken down in to four categories which are: State Appropriated Funding, Federal and State Appropriated Funding, Federal Funding and All Other Funding. In prior years, the LAC solely reviewed only the State Appropriated emergency purchases. CY20 saw the beginning of a trend in emergency purchases where the total dollar amount has increased significantly from prior years. The dollar totals for all state appropriated emergency purchases statewide for the past five calendar years are the following: \$81 million in CY18, \$48.9 million in CY19, \$149.7 million in CY20, \$126.1 million in CY21 and \$195 million in CY22.

The following are a list of the most notable state appropriated emergency purchases selected by LAC staff due to the longevity of the emergency procurement, the dollar amount of the purchase or the nature of the emergency.

CY22 Q1, Q2 & Q3 - \$12 million per quarter for the Department of Innovation and Technology to continue Voice over IP (VoIP) support and services while a new contract is negotiated. The system currently supports more than 40,000 phones, 350 video conferencing systems and multiple contact centers that are critical to public safety services. The previous contract terms will be used for the

emergency contract. The vendor was previously implemented for a 10-year contract and has received a multiple extensions and emergency requests since the expiration of the prior contract.

CY22 Q2 - \$3.5 million for the Department of Innovation and Technology to acquire engineer, furnish and install new uninterruptible power supply systems, generators and related equipment as needed at the new state office building at 555 W. Monroe in Springfield. Per the emergency purchase statement, there was no explanation as to why the State purchased a new state office building that immediately needed millions of dollars' worth of work to it.

CY22 Q3 - \$40 million for the Department of Corrections to procure Wexford Health Services to provide medical, dental, vision, audiology, pharmaceutical and mental health services for offenders at specified State correctional centers. The emergency purchase statement did not explain what prompted this emergency procurement. The Department stated that it was in the final phases of the request for proposal (RFP) review and planned to post the RFP soon thereafter. However, on October 28, 2022 this emergency purchase was extended through the end of FY23 and was increased to an estimated cost of \$107 million.

CY22 Q4 – \$20 million for the Department of Innovation and Technology to ensure the ability to continue to purchase desktops and monitors while a new contract is competitively solicited.

CY22 Q2 - \$4 million split between two emergency purchase statements both to Motorola for the Department of Innovation and Technology to ensure continued radio maintenance and to purchase new radio communication equipment. Two more emergency purchases were granted to Motorola Solutions in CY22 Q3. The first purchase was for \$1.4 million to procure licenses for software to facilitate access to the Law Enforcement Agency Data System (LEADS) for officers working from their vehicle or from the field. The second emergency purchase in CY22 Q3 was for \$3.75 million to ensure continued statewide trunked, digital public safety communications network operating. The vendor selected under emergency procurement is the only vendor that has the network to meet the needs of the state according to the emergency purchase statement.

## **Travel Control**

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The Legislative Audit Commission has the responsibility to monitor the quarterly reports of the various travel control boards established pursuant to statute. There are 10 separate boards governing the employees of the legislative branch, each constitutional officer, the State Board of Education, and higher education institutions. The chairs of the 10 travel control boards together comprise the Travel Regulation Council. The Travel Regulation Council establishes the State travel regulations and reimbursement rates, which shall be applicable to all personnel subject to the jurisdiction of the various travel control boards. These 10 travel control boards have the duty to establish the maximum rate permitted for the reimbursement of their respective employee travel expenses which may be more restrictive than those established by the Council.

Each State agency is required to file reports of all of its officers and employees for whom official headquarters have been designated at a location other than that at which official duties require them to spend the largest part of their working time. Such reports are to be filed semi-annually with the Legislative Audit Commission and the Commission is to comment on all such reports.

A summary of travel headquarters reports for 2022 and the number of individuals who spend the

largest part of their working time away from their designated headquarters appears in Appendix D on pages 36-38.

## **Bids Awarded to Other Than the Lowest Bidder**

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As a result of PA 96-795, the Legislative Audit Commission reviews information on the awarding of contracts to other than the lowest bidder. The statute states that a contract shall be awarded to the lowest responsible and responsive bidder except when a State purchasing officer determines it is not in the best interest of the State and by written explanation determines another bidder shall receive the award. The written explanation shall appear in the Illinois Procurement Bulletin and be filed with the Legislative Audit Commission and the Procurement Policy Board. The Audit Commission received no notices that agencies awarded contracts to other than the lowest bidders in 2022.

## **University Guidelines**

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The University Guidelines is a document authored by the Legislative Audit Commission and used at the public universities for auditing purposes. The Guidelines assure the fidelity, accountability, and conformity of the financial practices of the universities necessitated by the use of a wide range of financial instruments at the various universities. The universities agreed to abide by the University Guidelines in 1982 and again in 1998. The Legislative Audit Commission may amend the Guidelines; they are not statutory. With the agreement of the universities, the Audit Commission amended the Guidelines in 2020 to provide a one-year exemption for FY21 from expenditure restrictions for indirect cost recovery to provide a way for the universities to better manage the financial challenges caused by the COVID-19 pandemic.

The LAC changed the Guidelines with Resolution #163 to improve efficiency for universities to transfer property at its meeting on November 15, 2022.

## **Audit of the Office of the Auditor General**

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The Legislative Audit Commission is responsible for the biennial compliance examination of the Office of the Auditor General, which is performed by independent certified public accountants under a contract with the Commission. The auditors follow the same instructions and standards applicable to all audits performed pursuant to the Illinois State Auditing Act. To assure the independence of the examination, the Commission requires that the contract auditor cannot participate in the audit program administered by the Auditor General. In addition, after the completion of three examinations, a different firm must be selected. The most recent compliance examination covered the two years ended June 30, 2021. There were no material or immaterial findings of noncompliance disclosed during the auditors' tests.

## **Rules and Regulations of the Office of the Auditor General**

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The Legislative Audit Commission has oversight responsibility for rulemakings of the Auditor General. The Commission is given an opportunity, by statutory authority, to comment on all proposed rules of the Office. The Auditor General's Office adopted one new rulemaking in CY21

regarding the Regional Offices of Education (ROEs) and the Intermediate Services Centers' (ISCs) use of the accrual basis of accounting to conform to the change in law in HB1934 sponsored by Representative McCombie and Senator Ellman.

The LAC did not adopt a new resolution in 2022.

## **Fiscal Control and Internal Auditing Act (FCIAA) Checklist**

As a result of P.A. 86-336, the LAC was tasked with approving guidelines for internal control review purposes used at each state agency. These guidelines were established by the IOC in conjunction with the Director of CMS. The LAC approved the first publication of the guidelines (or checklist) at its meeting on April 23, 1990. According to the statute, the guidelines “may be modified, as needed, with the Commission’s approval” (30 ILCS 10/3002).

CMS in conjunction with the IOC created an updated version of the guidelines that more specifically meets the needs of the state’s various, diverse agencies while also making them more applicable for the present day needs of internal control at the agencies. The LAC approved these updates at its meeting on May 5, 2021.

The LAC approved the FCIAA checklist updates for Risk Assessments at its meeting on September 21, 2022.

# Office of the Legislative Audit Commission

Audit Commission members monitor all expenditures of the Audit Commission. The following is a summary of expenditures made from appropriations for Fiscal Year 2022 and an interim report for Fiscal Year 2023 as of January 1, 2023.

## I. Financial Statement - Year Ended June 30, 2022

<u>Expenditure Object</u>	<u>Appropriation</u>	<u>Expended</u>	<u>Lapsed</u>
Personal Services		\$ 235,030.46	
Retirement, Employer		8,500.56	
Social Security		16,236.95	
Contractual Services		21,828.44	
Travel		3,192.21	
Commodities		986.68	
Printing		1,137.50	
Equipment		37,246.83	
Electronic Data Processing		-0-	
Telecommunications		814.58	
*Interest Prompt Payment (included in above line items)		<u>-0-</u>	
<b>TOTAL</b>	<b>\$ 325,600.00</b>	<b>\$ 324,974.12</b>	<b>\$ 625.79</b>

## II. Status of FY23 Appropriation at January 1, 2023

<u>Expenditure Object</u>	<u>Appropriation</u>	<u>Expended</u>	<u>Balance</u>
Personal Services		\$ 137,543.00	
Retirement, Employer		5,484.42	
Social Security		9,408.86	
Contractual Services		3,775.56	
Travel		4,166.65	
Commodities		289.72	
Printing		-0-	
Equipment		2,095.00	
Electronic Data Processing		-0-	
Telecommunications		381.34	
*Interest Prompt Payment (included in above line items)		-0-	
<b>TOTAL</b>	<b>\$ 325,600.00</b>	<b>\$ 163,144.55</b>	<b>\$ 162,455.45</b>

There were no material findings of noncompliance disclosed in the compliance examination of the Legislative Audit Commission performed by the Office of the Auditor General for the two years ended June 30, 2021.

**APPENDIX A**  
**Financial Audits, Compliance Examinations, Performance Audits,  
Single Audits, and Other Reports (Received)**

**CONSTITUTIONAL OFFICERS**

Office of the Comptroller  
Fiscal Officer Responsibilities (FY21)  
Non-fiscal Officer (FY19-20)  
Office of Executive Inspector General (FY20-21)  
Office of the Governor (FY20-21)  
Office of the Lieutenant Governor (FY20-21)  
Office of the Secretary of State (FY20-21)  
Office of the State Treasurer  
Fiscal Officer Responsibilities (FY21)  
Non-Fiscal Officer Responsibilities (FY20-21)  
College Savings Program (FY21)  
The Illinois Funds (FY21)

**JUDICIAL**

Illinois Court of Claims (FY20-21)  
Illinois Supreme Court (FY20-21)  
Supreme Court Historic Preservation Commission (FY20-21)

**CODE DEPARTMENTS**

Department of Agriculture (FY20-21)  
Department of Agriculture - DuQuoin State Fair (FY20-21)  
Department of Agriculture – Illinois State Fair (FY20-21)  
Department of Central Management Services (FY21)  
Local Government Health Insurance Reserve Fund (FY21)  
State Employees Group Insurance Program (FY21)  
Teacher Health Insurance Security Fund (FY21)  
Community College Health Insurance Security Fund (FY21)  
Department of Healthcare and Family Services (FY20-21)  
Department of Human Services (FY20-21)  
Department of Innovation & Technology  
Enterprise Resource Planning System (FY22)  
Information Technology Shared Services (FY22)  
Information Technology Hosting Services (FY22)  
Department of Labor (FY20-21)  
Department of Lottery (FY20-21)  
Department of Natural Resources (FY21)  
Department of Public Health (FY20-21)  
Department of Revenue (FY21)  
Illinois Department of Employment Security (FY20-21)  
Illinois Department of Transportation (FY21)

## APPENDIX A Continued

### LEGISLATIVE AGENCIES

Commission on Government Forecasting and Accountability (FY20-21)  
General Assembly  
    House of Representatives (FY20-21)  
    Senate (FY20-21)  
Legislative Audit Commission (FY20-21)  
Legislative Reference Bureau (FY20-21)

### OTHER AGENCIES

Abraham Lincoln Presidential Library and Museum (FY20-21)  
Capital Development Board (FY21)  
Environmental Protection Agency  
    Water Revolving Fund 270  
Governor's Office of Management and Budget (FY20-21)  
Guardianship and Advocacy Commission (FY20-21)  
Illinois Arts Council (FY20-21)  
Illinois Commerce Commission (FY20-21)  
Illinois Criminal Justice Information Authority (FY20-21)  
Illinois Emergency Management Agency (FY20-21)  
Illinois Finance Authority (FY20-21)  
Illinois Grain Insurance Corporation (FY20-21)  
Illinois Housing Development Authority (FY21)  
Illinois Joining Forces Foundation (FY20)  
Illinois Literacy Foundation (FY20-21)  
Illinois Mathematics and Science Academy (FY21)  
Illinois Power Agency (FY21)  
Illinois State Board of Education (FY21)  
Illinois State Toll Highway Authority (FY21)  
Illinois Workers' Compensation Commission (FY20-21)  
Labor Relations Board (FY20-21)  
Liquor Control Commission (FY20-21)  
Metropolitan Pier and Exposition Authority (FY21)  
Mid-Illinois Medical District (FY20-21)  
Property Tax Appeal Board (FY19-20)  
Public School Teachers' Pension & Retirement Fund of Chicago (FY20-21)  
Retirement Systems  
    Illinois State Board of Investment (FY21)  
    General Assembly Retirement System (FY21)  
    Judges' Retirement System (FY21)  
    State Employees' Retirement System (FY21)  
    State Universities Retirement System (FY21)  
    Teachers' Retirement System (FY21)  
State Board of Elections (FY20-21)  
State Police Merit Board (FY19-20)

## APPENDIX A Continued

### HIGHER EDUCATION

Chicago State University (FY21)  
Eastern Illinois University (FY21)  
Governors State University (FY21)  
Illinois Community College Board (FY21)  
Illinois State University (FY21)  
Illinois Student Assistance Commission (FY21)  
Northern Illinois University (FY21)  
Northeastern Illinois University (FY21)  
Southern Illinois University (FY21)  
State Universities Civil Service System (FY20-21)  
University of Illinois (FY21)  
Western Illinois University (FY21)

### REGIONAL OFFICES OF EDUCATION

Adams, Brown, Cass, Morgan, Pike and Scott Counties, No. 1 (FY21)  
Bond, Christian, Effingham, Fayette, and Montgomery Counties, No. 3 (FY21)  
Carroll, Jo Daviess, and Stephenson Counties, No. 8 (FY21)  
Champaign and Ford Counties, No. 9 (FY21)  
Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, and Shelby Counties, No. 11 (FY21)  
Clay, Crawford, Jasper, Lawrence, and Richland Counties, No. 12 (FY21)  
Clinton, Jefferson, Marion, and Washington Counties, No. 13 (FY21)  
DeKalb Counties, No. 16 (FY21)  
DeWitt, Livingston, Logan and McLean Counties, No. 17 (FY21)  
DuPage County, No 19 (FY21)  
Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, and White Counties, No. 20 (FY21)  
Franklin, Johnson, Massac, and Williamson Counties, No. 21 (FY21)  
Grundy and Kendall Counties, No. 24 (FY21)  
Fulton, Hancock, McDonough, and Schuyler Counties, No. 26 (FY21)  
Bureau, Henry and Stark Counties, No. 28 (FY21)  
Alexander, Jackson, Perry, Pulaski and Union Counties, No. 30 (FY21)  
Kane County, No. 31 (FY21)  
Iroquois and Kankakee Counties, No. 32 (FY21)  
Henderson, Knox, Mercer, and Warren Counties, No. 33 (FY21)  
Calhoun, Greene, Jersey, and Macoupin Counties, No. 40 (FY21)  
Madison County, No. 41 (FY21)  
McHenry County, No 44 (FY20)  
Monroe and Randolph Counties, No. 45 (FY21)  
Lee, Ogle, and Whiteside Counties, No. 47 (FY19)  
Peoria County, No. 48 (FY21)  
Rock Island County, No. 49 (FY21)  
St. Clair County, No. 50 (FY21)  
Sangamon and Menard Counties, No. 51 (FY21)  
Mason, Tazewell, and Woodford Counties, No. 53 (FY21)  
Vermillion, No. 54 (FY21)

## **APPENDIX A Continued**

Will County, No. 56 (FY21)  
Intermediate Service Center - North Cook, No. 1 (FY21)  
Intermediate Service Center – West Cook, No. 2 (FY18)  
Intermediate Service Center – South Cook, No. 4 (FY21)

### **OTHER**

#### **PERFORMANCE AUDITS**

Department of Children and Family Services Child Safety and Well-Being (05/12/22)  
Medicaid Eligibility Determinations for Long-Term Care (09/01/22)  
State's Response to the COVID-19 Outbreak at the LaSalle Veterans' Home (05/05/22)

#### **MANAGEMENTS AUDITS**

Office of the Comptroller  
Annual Comprehensive Financial Report and Related Report on Internal Control (FY21)

#### **STATEWIDE SINGLE AUDITS**

FY21 Statewide Single Audit

**APPENDIX B**  
**Agencies Appearing Before the Commission**

<b><u>CODE DEPARTMENTS</u></b>	<b><u>Audit Recommendations</u></b>	
	<b><u>Total</u></b>	<b><u>Repeated</u></b>
Department of Children & Family Services FY19-20 Compliance Examination	30	18
Department of Children & Family Services FY20 Financial Audit	5	2
Department of Corrections FY19-20 Compliance Examination	60	34
Department of Corrections FY20 Financial Audit	8	6
Department of Human Services FY18-19 Compliance Examination	38	30
Department of Human Services FY20 Financial Audit	13	9
Department of Juvenile Justice FY19-20 Financial Compliance Examination	25	21
Department of Lottery FY18-19 Compliance Examination	14	5
Department of Lottery FY20 Financial Audit	5	2
<b><u>OTHER</u></b>		
Illinois Prisoner Review Board FY19-20 Compliance Examination	17	5
Illinois Liquor Control Commission FY20-21 Compliance Examination	12	0
Northern Illinois University FY20 Single Audit and Compliance Examination	16	9
Northern Illinois University FY20 Financial Audit	1	0
Property Tax Appeal Board		

## APPENDIX B Continued

FY19-20 Compliance Examination	13	3
Regional Office of Education #4 FY17 Financial Audit	8	4
Roseland Community Medical District Commission FY19-20 Compliance Examination	4	3
State Board of Education FY19-20 Compliance Examination	26	8
State Board of Education FY20 Financial Audit	1	0
State Fire Marshall FY19-20 Compliance Examination	21	10
State Police Merit Board FY19-20 Compliance Examination	9	2

### **MANAGEMENT, PERFORMANCE AND OTHER AUDITS**

Department of Children and Family Services Child Safety and Well-Being, Performance Audit	8	
Department of Children and Family Services FY20 Statewide Single Audit	5	
Department of Children and Family Services FY21 Statewide Single Audit	3	
Department of Human Services Prescription Monitoring Program, Performance Audit	11	
Department of Human Services FY20 Statewide Single Audit	6	
Office of the Auditor General FY20-21 Compliance Examination	0	
State Board of Education FY20 Statewide Single Audit	1	
Statewide Single Audit FY19	69	

## APPENDIX C

### All Emergency Purchase Transactions Calendar Year 2022

	Purchases		Estimated/Updated Cost
<b>Constitutional Offices</b>			
Office of the Auditor General	2	\$	240,000.00
<b>Code Departments</b>			
Agriculture	1	\$	328,995.00
Central Management Services	12	\$	26,322,361.00
Commerce and Economic Opportunity	1	\$	400,000.00
Corrections	26	\$	137,516,288.97
Employment Security	2	\$	675,000.00
Human Services	14	\$	4,900,522.46
Innovation and Technology	41	\$	131,409,343.89
Labor	1	\$	121,428.60
Military Affairs	4	\$	392,610.75
Natural Resources	7	\$	477,888.00
Public Health	4	\$	640,393.00
State Police	2	\$	8,085,201.80
Transportation	9	\$	2,038,901.84
Veterans' Affairs	1	\$	50,000.00
<b>All Other Agencies</b>			
Capital Development Board	36	\$	20,407,266.42
State Board of Elections	2	\$	239,900.00
Toll Highway Authority	1	\$	335,000.00
<b>Higher Education</b>			
Chicago State University	2	\$	1,859,848.00
Southern Illinois University - Carbondale	1	\$	143,100.00
Southern Illinois University - Edwardsville	1	\$	132,588.00
University of Illinois	2	\$	493,011.00
University of Illinois - Champaign Urbana	2	\$	622,155.00
University of Illinois - Chicago	20	\$	7,159,831.55
<b>Total</b>	<b>194</b>	<b>\$</b>	<b>344,991,635.28</b>

**APPENDIX C Continued**

**State Appropriated Emergency  
Purchase Transactions  
Calendar Year 2022**

	<b>Purchases</b>		<b>Estimated/Updated Cost</b>
<b>Constitutional Offices</b>			
Office of the Auditor General	2	\$	240,000.00
<b>Code Departments</b>			
Agriculture	1	\$	328,995.00
Central Management Services	9	\$	1,188,446.00
Corrections	8	\$	41,099,518.97
Human Services	11	\$	3,318,362.46
Innovation and Technology	38	\$	113,409,343.89
Military Affairs	3	\$	359,260.75
Natural Resources	6	\$	427,888.00
Public Health	2	\$	444,520.00
State Police	1	\$	8,047,701.80
Transportation	9	\$	2,038,901.84
Veterans' Affairs	1	\$	50,000.00
<b>All Other Agencies</b>			
Capital Development Board	36	\$	20,407,266.42
State Board of Elections	2	\$	239,900.00
<b>Higher Education</b>			
University of Illinois	1	\$	253,011.00
University of Illinois – Chicago	12	\$	2,739,529.00
<b>Total</b>	<b>142</b>	<b>\$</b>	<b>194,592,645.13</b>

**Federal and State Appropriated  
Emergency Purchase Transactions  
Calendar Year 2022**

	<b>Purchases</b>		<b>Estimated/Updated Cost</b>
<b>Code Departments</b>			
Central Management Services	1	\$	25,000,000.00
Commerce and Economic Opportunity	1	\$	400,000.00
Human Services	1	\$	94,100.00
Innovation and Technology	3	\$	18,000,000.00
Labor	1	\$	121,428.60
<b>Total</b>	<b>7</b>	<b>\$</b>	<b>43,615,528.60</b>

**APPENDIX C Continued**

**Federally Funded Emergency  
Purchase Transactions  
Calendar Year 2022**

	<b>Purchases</b>	<b>Estimated/Updated Cost</b>
<b>Code Departments</b>		
Corrections	2	\$ 3,416,770.00
Employment Security	2	\$ 675,000.00
Human Services	2	\$ 1,488,060.00
Military Affairs	1	\$ 33,350.00
Public Health	2	\$ 195,873.00
<b>Higher Education</b>		
University of Illinois - Chicago	1	\$ 599,678.55
<b>Total</b>	<b>10</b>	<b>\$ 6,408,731.55</b>

**All Other Funding Sources  
Emergency Purchase Transactions  
Calendar Year 2022**

	<b>Purchases</b>	<b>Estimated/Updated Cost</b>
<b>Code Departments</b>		
Central Management Services	2	\$ 133,915.00
Corrections	16	\$ 93,000,000.00
Natural Resources	1	\$ 50,000.00
State Police	1	\$ 37,500.00
<b>All Other Agencies</b>		
Toll Highway Authority	1	\$ 335,000.00
<b>Higher Education</b>		
Chicago State University	2	\$ 1,859,848.00
Southern Illinois University - Carbondale	1	\$ 143,100.00
Southern Illinois University - Edwardsville	1	\$ 132,588.00
University of Illinois	1	\$ 240,000.00
University of Illinois - Champaign Urbana	2	\$ 622,155.00
University of Illinois - Chicago	7	\$ 3,820,624.00
<b>Total</b>	<b>35</b>	<b>\$ 100,374,730.00</b>

## APPENDIX D

### Travel Headquarter Reports December 31, 2022

	Reported
<b>CONSTITUTIONAL OFFICERS</b>	
Attorney General	3
Auditor General	0
Comptroller	13
Governor	0
Executive Ethics Commission	0
Inspector General	N/R
Lieutenant Governor	1
Secretary of State	281
State Treasurer	0
<b>JUDICIAL AGENCIES</b>	
Administrative Office of the Illinois Courts	0
Court of Claims	0
Judges' Retirement System	0
Judicial Inquiry Board	0
Judicial – Supreme Court	N/R
State Appellate Defender	60
State's Attorney Appellate Prosecutor	15
Supreme Court Historic Preservation Commission	1
<b>LEGISLATIVE AGENCIES</b>	
Commission on Equity and Inclusion	0
Commission on Government Forecasting & Accountability	0
General Assembly	
House of Representatives – Speakers Office Clerk/Fiscal	0
House of Representatives – Democrat Leadership	0
House of Representatives – Republican Leadership	0
Secretary of the Senate	0
General Assembly Retirement System	0
Illinois Courts Commission	1
Illinois Liquor Control Commission	0
Joint Committee on Administrative Rules	0
Legislative Audit Commission	0
Legislative Ethics Commission	0
Legislative Information System	0
Legislative Inspector General	2
Legislative Printing Unit	0
Legislative Reference Bureau	2
Office of the Architect of the Capitol	0

## APPENDIX D Continued

### CODE DEPARTMENTS

Department of Agriculture	168
Department of Central Management Services	53
Department of Children & Family Services	39
Department of Commerce & Economic Opportunity	42
Department of Corrections	434
Department of Employment Security	1
Department of Financial & Professional Regulation	100
Department of Healthcare & Family Services	46
Department of Human Rights	0
Department of Human Services	120
Department of Innovation & Technology	0
Department of Insurance	33
Department of Juvenile Justice	58
Department of Labor	4
Department of Lottery	0
Department of Military Affairs	13
Department of Natural Resources	124
Department of Public Health	475
Department of Revenue	0
Department of State Police	31
Department of Transportation	1153
Department of Veterans' Affairs	1
Department on Aging	0
Human Right Commission	0

### OTHER AGENCIES

Abraham Lincoln Library & Museum	0
Arts Council	0
Capital Development Board	7
Civil Service Commission	0
Commerce Commission	40
Coroner Training Board	0
Criminal Justice Information Authority	5
Deaf & Hard of Hearing Commission	0
Educational Labor Relations Board	4
Emergency Management Agency	0
Environmental Protection Agency	5
Executive Ethics Commission	0
Governor's Office of Management & Budget	0
Guardianship & Advocacy Commission	0
Housing Development Authority	35
Human Rights Commission	0
Illinois Board of Examiners	12
Illinois Finance Authority	0

## APPENDIX D Continued

Illinois Gaming Board	0
Illinois Power Agency	1
Illinois Law Enforcement Training & Standards Board	5
Illinois Racing Board	0
Illinois State Toll Highway Authority	0
Independent Tax Tribunal	0
Labor Relations Board	0
Math & Science Academy	0
Planning Council on Developmental Disabilities	0
Pollution Control Board	0
Prisoner Review Board	12
Procurement Policy Board	0
Property Tax Appeal Board	0
State Board of Education	10
State Board of Elections	8
State Board of Investment	0
State Fire Marshal	98
State Employees' Retirement System	0
State Police Merit Board	5
Teachers' Retirement System	2
Workers' Compensation Commission	10

### HIGHER EDUCATION

Board of Higher Education	0
Chicago State University	N/R
Community College Board	N/R
Eastern Illinois University	39
Governors State University	0
Illinois State University	110
Illinois Student Assistance Commission	0
Northern Illinois University	251
Northeastern Illinois University	0
Southern Illinois University	0
State Universities Civil Service System	3
State Universities Retirement System	0
University of Illinois	0
Western Illinois University	51

\*NR = No report submitted for the period ending December 31, 2022.