

2025 ANNUAL REPORT



LEGISLATIVE AUDIT COMMISSION

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

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



2025 MEMBERSHIP

Co-Chairs

**Senator Chapin Rose
Representative Fred Crespò/
Representative Robert “Bob” Rita**

Senate Members

Chris Balkema
Laura Ellman
Doris Turner
Celina Villanueva
Craig Wilcox

House Members

Amy Elik
Marcus C. Evans, Jr.
Natalie A. Manley
Charles Meier
Kyle Moore

Room 620
William G. Stratton Building
Springfield, Illinois 62706

Legislative Audit Commission



620 WILLIAM G. STRATTON BUILDING • SPRINGFIELD, ILLINOIS 62706 • 217/782-7097 • FAX 217/524-9030

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 2025. 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 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 black ink, appearing to be "C. Rose".

State Senator Chapin Rose
Co-Chair

A handwritten signature in black ink, appearing to be "R. Rita".

State Representative Robert "Bob" Rita
Co-Chair

SOYBEAN INKS

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67th Annual Report

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 169 financial audits and compliance examinations, 11 statewide single audits, and six performance audits.
- 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.

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 as well as 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.

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 2020, 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 and click on “Legislative Support Services” then follow the link to the Legislative Audit Commission.

Commission’s 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.

Additionally, 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 three 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 2025)

Senate Members

Senator Chris Balkema	May 2025
Senator Laura Ellman	January 2019
Senator Chapin Rose	January 2019
Senator Doris Turner	February 2023
Senator Celina Villanueva	November 2023
Senator Craig Wilcox	February 2023

House Members

Representative Amy Elik	February 2023
Representative Marcus Evans, Jr.	February 2021
Representative Natalie Manley	February 2023
Representative Charles Meier	January 2025
Representative Kyle Moore	January 2025
Representative Robert “Bob” Rita	May 2025

Former Members

As of Jan 2026

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

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 below.

Adelfia LLC	Plante & Moran LLC	Roth & Company LLP	Sikich CPA LLP
Ana Ausan	Steven Bishop	Syndelle Manuel	Any Sherwood

Jose G. Roa	Vicki VanDenBerg	Epifanio Sadural	Ryan Randolph
Jennifer Roan	Lisa Warden	Maria Elena Cerda	
Juvy Rocafor	Jennifer Zanone	Lou Jonathan Cabrera	
Allan Salumbides		Tiffany Floresca	
Stella Santos		Elda Arriola	
Maria Valera			

**CliftonLarsonAllen,
LLP**

Crowe LLP

KPMG

Adam Pulley	Eric Carnikow
Brian Mateas	Rolak Adedara
Nancy Kaplan	
Patrick Sullivan	

Compliance Examinations and Financial Audits

Compliance audits, or compliance examinations, and financial audits 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 271 financial and compliance reports and two performance audits during 2025, ranging from reports disclosing no material findings to reports containing as many as 39 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 35-38.

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 2025.

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 identified 44 State agencies expended \$44.8 billion in federal financial assistance in FY23. 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 FY23 contained 46 findings with 18 repeat findings. The audit noted that the State of Illinois 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).

There were 45 findings in the FY23 Statewide Single Audit that 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:

Auditor's Adverse Opinion on Major Program

The Department of Human Services:

- Did not perform a risk assessment or subrecipient monitoring procedures for the subrecipient of the COVID-19 – Homeowner Assistance Fund (HAF) program for the year ended June 30, 2023.
- Did not prepare accurate federal financial reports (Paperwork Reduction Act (PRA) 1505-0269) for the HAF program.

The Illinois Criminal Justice Information Authority:

- Did not follow its established program monitoring policies and procedures for subrecipients of the Crime Victim Assistance (CVA) program for fiscal year 2023.
- Did not adequately review single audit reports received from its subrecipients for the CVA program on a timely basis.
- Did not follow its established policies and procedures for monitoring subrecipients of

- the CVA program.
- Failed to report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the CVA program.

Significant Agency Findings Classified as Material Noncompliance Resulting in an Auditor Qualification:

The Illinois Governor's Office of Management and Budget:

- Did not prepare accurate federal project and expenditure reports for the COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Program.

The Department of Human Services:

- Failed to provide supporting documentation for the post-expenditure report including a key line item, the number of eligible individuals who received services paid for in part or in whole with federal funds under the Social Services Block Grant (Title XX) program.
- Could not locate case file documentation supporting certain eligibility and special tests requirements for beneficiaries of the Temporary Assistance for Needy Families (TANF) program.
- Did not maintain the required aggregate State expenditures for the Maintenance of Effort (MOE) requirements for the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) program.
- Did not follow its established program monitoring policies and procedures for subrecipients of the TANF, Child Care and Developmental Fund (CCDF) Cluster, Social Services Block Grant (SSBG), and SAPT programs.
- Did not obtain the required certifications at the time of application for certain providers of the CCDF Cluster receiving American Rescue Plan (ARP) Act stabilization funds.
- Could not provide documentation to support payments made on behalf of the beneficiaries of the TANF and CCDF Cluster programs.
- Did not adequately review single audit reports received from its subrecipients for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), TANF, CCDF Cluster, SSBG, and SAPT programs on a timely basis.
- Made improper payments to beneficiaries of the TANF program.
- Did not have an adequate process for monitoring interagency expenditures claimed under or used to meet Maintenance of Effort (MOE) requirements of the TANF and CCDF Cluster programs.
- Did not obtain and review periodic performance reports for subrecipients of Emergency Rental Assistance (ERA) and CSLFRF programs during the year ended June 30, 2023.

The Department of Healthcare and Family Services:

- Did not accurately report certain Medicaid Cluster program drug rebates on quarterly federal financial (CMS64) reports.
- Did not perform periodic audits of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of each Managed Care Organization (MCO) for the Children's Health Insurance Program (CHIP) and Medicaid Cluster programs during the fiscal year.

- Did not adequately screen providers of the CHIP and Medicaid Cluster programs to ensure that Medicaid providers were not on the USDHHS Office of the Inspector General's (OIG) List of Excluded Individuals/Entities (LEIE) at the time the voucher for the related services performed was paid.
- Improperly continued providing benefits under the CHIP program to individuals who were over the age of 19 prior to the start of the Public Health Emergency (PHE) on March 13, 2020.
- Did not initiate any recovery audits over Medicaid claims during the year ended June 30, 2023.
- Did not report certain Medicaid Cluster program expenditures on CMS-64 reports in a timely manner.
- Failed to conduct utilization reviews over Home and Community Based Waiver Services (HCBS) for five of the nine waivers contracted out to their vendor during fiscal year 2023.

The Illinois Department of Commerce and Economic Opportunity:

- Did not maintain adequate documentation to substantiate the amounts reported on the Low-Income Home Energy Assistance Program (LIHEAP) Performance Data Form.
- Did not properly review or re-certify the accuracy of the clearance pattern specified in the Treasury-State Agreement (TSA) related to cash draws for the LIHEAP.
- Did not perform its cash draws in accordance with the funding technique prescribed in the TSA.
- Did not follow its established policies and procedures for monitoring subrecipients of the LIHEAP.
- Did not maintain supporting documentation for key line items or prepare accurate special reports for the LIHEAP.

The Illinois Department of Employment Security:

- Failed to follow established policies when making eligibility determinations for claimants of the Unemployment Insurance (UI) program.
- Did not complete the Benefit Accuracy Measurement (BAM) case file reviews in accordance with United States Department of Labor (USDOL) requirements for the UI program.

The Illinois State Board of Education:

- Did not adequately monitor and document program monitoring procedures performed over subrecipients of the Twenty-First Century Community Learning Centers (21st Century) program.

In addition, the Department of Human Services, the Department of Public Health, the Illinois Criminal Justice Information Authority, and the Department of Transportation failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of various programs. Additionally, the Department of Commerce and Economic Opportunity failed to maintain updated procedures which resulted in filing inaccurate FFATA reports.

Audit Review Highlights

During 2025, the Legislative Audit Commission reviewed many compliance examinations and financial audit reports. There are wide variations in the reports regarding length, complexity of agency operations, and other factors, which contribute to the number of reviews the Commission can hear in any given year. This reflects the wide range of the State's fiscal activities subjected to review by the General Assembly during the given 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 audits released in 2025, generally covering the FY23-24 audit cycle, there were a total of 833 findings and 570 repeated findings (68%).

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 Commission desires that State government operate efficiently and effectively and improve its economic standing. In November 2025 unemployment was at 4.4%, and the national average was 4.6%.

A new law went into effect on January 1, 2018 requiring agencies to report on the amount of outstanding bills held at the agency. As of December 31, 2025, the estimated General Funds accounts payable totaled \$2.235 billion.

Appendix B, appearing on page 39, summarizes the audits reviewed at Legislative Audit Commission hearings during 2025, the number of audit recommendations, and the number of recommendations that were repeated from prior audits.

During 2025, 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 FY23, FY24, or FY25.

Failure of Internal Controls

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:

Capital Development Board (CDB)	Illinois Housing Development Authority (IHDA)
Chicago State University (CSU)	Illinois Joining Forces Foundation (IJFF)
Coroner Training Board (CTB)	Illinois Law Enforcement Training and Standards Board (ILETSB)
Central Management Services (CMS)	Illinois Mathematics & Science Academy (IMSA)
CMS – Community College Health Insurance Security Fund	Illinois Racing Board (IRB)
Dept. of Children and Family Services (DCFS)	Illinois State Board of Education (ISBE)
Dept. of Commerce and Economic Opportunity (DCEO)	Illinois State Police (ISP)
Dept. of Corrections (DOC)	ISP – State Asset Forfeiture Fund
Dept. of Employment Security (DES)	Illinois State University (ISU)
Dept. of Financial and Professional Regulation (DFPR)	Illinois Workers’ Compensation Commission Self Insurer’s Security Fund
Dept. of Human Services (DHS)	Judicial Inquiry Board (JIB)
Dept. of Innovation and Technology (DoIT)	Legislative Audit Commission (LAC)
DoIT – Technology Management Revolving Fund	Northeastern Illinois University (NEIU)
Dept. of Insurance (DOI)	Northern Illinois University (NIU)
Dept. of Juvenile Justice (DJJ)	Office of the Attorney General (OAG)
Dept. of Military Affairs (DMA)	Office of the Comptroller – Fiscal Officer Responsibilities
Dept. of Natural Resources (DNR)	Office of the State’s Attorneys Appellate Prosecutor
Dept. of Transportation (IDOT)	Office of the Treasurer – Illinois Funds
Dept. on Aging (Aging)	Office of the Treasurer – Non-Fiscal Officer Responsibilities
Eastern Illinois University (EIU)	Pollution Control Board (PCB)
Environmental Protection Agency (EPA)	Procurement Policy Board (PPB)
Environmental Protection Trust Fund Commission (EPATFC)	Property Tax Appeal Board (PTAB)
Human Rights Commission (HRC)	Southern Illinois University (SIU)
Illinois Dept. of Veterans Affairs (IDVA)	State of Illinois – ACFR
Illinois Gaming Board (IGB)	State University Civil Service System (SUCSS)
	University of Illinois (UI)

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:

CDB	IHDA
CSU	ILETSB
CTB	Illinois Racing Board (IRB)
DCFS	ISBE
DCEO	ISP
DOC	ISU
DFPR	Illinois Supreme Court Preservation Commission
DHS	JCAR
DoIT	NEIU
DOI	NIU
DJJ	OAG
DMA	Office of the Comptroller – Non-Fiscal Officer Responsibilities
DNR	Office of the Comptroller – Fiscal Officer Responsibilities
Aging	Office of the Treasurer – Non-Fiscal Officer Responsibilities
EIU	PCB
EPA	PPB
GSU	PTAB
HRC	SIU
IDVA	State of Illinois – ACFR
IGB	UI

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

CSU	IDVA
CTB	ILETSB
DCFS	IMSA
DCEO	IRB
DOC	ISBE
DFPR	ISP
DHS	NIU
DoIT	OAG

DOI	Office of the Comptroller – Non-Fiscal Officer Responsibilities
DMA	Office of the State’s Attorneys Appellate Prosecutor
DNR	Office of the Treasurer – Non-Fiscal Officer Responsibilities
IDOT	PPB
Aging	UI
EIU	WIU
EPA	

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:

CDB	IDVA
CSU	IGB
CTB	IHDA
DCFS	ILETSB
DCEO	IRB
DOC	ISBE
DFPR	ISP
DHS	ISU
DoIT	JIB
DOI	NEIU
DJJ	NIU
DMA	Office of the Secretary of State
DNR	Office of the Treasurer – Non-Fiscal Officer Responsibilities
Aging	PPB
EIU	PTAB
EPA	SIU
EPA – Water Revolving Fund	WIU
GSU	

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:

CSU	IDVA
CTB	IGB

DCFS	IHDA
DCEO	IJFF
DOC	ILETSB
DHS	ISP
DoIT	ISU
DJJ	NEIU
DNR	NIU
Aging	PTAB
EIU	SIU
EPA	UI
GSU	

Failure to Monitor Computer Systems

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:

CDB	ILETSB
CSU	IMSA
DCFS	IRB
DCEO	ISBE
DOC	ISP
DES	Illinois State Toll Highway Authority
DFPR	ISU
DHS	Illinois Supreme Court Preservation Commission
DoIT	JCAR
DOI	NEIU
DJJ	NIU
DMA	OAG
DNR	Office of the Comptroller – Fiscal Officer Responsibilities
Aging	Office of the State’s Attorneys Appellate Prosecutor
EIU	PPB
EPA	PTAB
GSU	SIU
HRC	State of Illinois – ACFR
IDVA	SUCSS
Illinois Finance Authority (IFA)	UI
IGB	WIU
IHDA	

Failure to Adequately Monitor Subrecipients, Contractors, or Sites

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

CSU	IGB
DCFS	ILETSB
DOC	IRB
DFPR	ISBE
DHS	ISP
DoIT	Illinois State Toll Highway Authority
DOI	ISU
DJJ	NEIU
DMA	OAG
DNR	Office of the Comptroller – Fiscal Officer Responsibilities
DNR – Conservation Foundation	Office of the State’s Attorneys Appellate Prosecutor
Aging	Office of the Treasurer – Non-Fiscal Officer Responsibilities
EPA	SIU
IDVA	WIU

Failure to Operate Within Statutory Authority

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

DCFS	IMSA
DCEO	IRB
DOC	ISBE
DFPR	ISP
DHS	Illinois State Toll Highway Authority
DOI	ISU
DJJ	NEIU
DMA	NIU
DNR	OAG
Aging	Office of the Comptroller – Non-Fiscal Officer Responsibilities
EIU	PTAB
EPA	SIU
HRC	State of Illinois - SSA
IDVA	UI

IGB	WIU
IJFF	

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:

DCFS	EIU
DCEO	EPA
DOC	IDVA
DES	IGB
DFPR	IHDA
DHS	IJFF
DoIT	ILETSB
DOI	IMSA
DJJ	ISP
DMA	ISU
DNR	NIU
Aging	Office of the Comptroller – Non-Fiscal Officer Responsibilities

Collection of Receivables

Accounts receivable are a valuable asset to the State of Illinois 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.

As of December 31, 2024, the total amount owed to the State was \$19.595 billion, an increase of \$1.103 billion from the \$18.492 billion reported at December 31, 2023, as restated. That increase can be attributed primarily to an increase of \$682 million in unemployment benefit overpayments at the Department of Employment Security, as well as an increase of \$290 million in other receivables at the Environmental Protection Agency. (Source: Receivables Report)

The LAC will monitor as the updated numbers are disclosed in March, especially regarding federal funding.

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 was one resolution adopted in 2025 by the Legislative Audit Commission requesting a performance audit of the Discovery Partners Institute/Illinois Innovation Network at the University of Illinois.

The following is a summary of the two performance audits reviewed by the Legislative Audit Commission during 2025. Auditors will follow-up on these recommendations with the agency and report on whether the recommendations were implemented in the agency's individual compliance examination.

- Department of Human Services – Oversight & Monitoring of the Community Integrated Living Arrangement Program; and
- DHS Office of the Inspector General.

Performance Audit of the Community Integrated Living Arrangement Program

Background:

Legislative Audit Commission Resolution Number 164, adopted March 14, 2023, directed the Auditor General to conduct a performance audit of the Department of Human Services' (DHS) oversight and monitoring of the Community Integrated Living Arrangement (CILA) program. CILAs are living arrangements certified by a community mental health or developmental services agency where eight or fewer recipients with mental illness or recipients with a developmental disability reside under the supervision of the agency.

DHS, through its Bureau of Accreditation, Licensing, and Certification (BALC), is responsible for the licensing of CILA providers. Other DHS areas join BALC in monitoring and oversight of the CILA program.

There were 235 CILA providers specializing in care for individuals with developmental disabilities in operation as of July 13, 2023. For the period FY21-FY23, the State expended more than \$2.2 billion on CILAs.

Key Recommendations:

The audit report contains 15 recommendations directed to DHS:

- DHS should ensure that BALC consistently applies licensing protocols, such as self-assessments, even during times of unprecedented events, such as COVID-19, to all CILA providers.
- DHS should ensure BALC surveys are conducted in a thorough, accurate, and timely manner.
- DHS should ensure all violations noted during a BALC licensing survey are included in the Notice of Violation (NOV) and the NOV database.
- DHS should ensure that its surveyors comply with agency guidance and review OIG reports for timely reporting before starting a licensing survey. Additionally, if DHS does not consider BALC surveyors to be responsible for checking CILA provider compliance with OIG reporting timeliness, DHS should seek changes to the CILA Rule and its own Compliance Checklist.
- DHS should revise its licensing policies and procedures to include an acceptable number of license continuations. Additionally, DHS should define what a “short-term extension” means in relation to licensing. Finally, when a CILA provider does not present acceptable Office of the State Fire Marshal documentation during a licensing survey, DHS should enforce penalties that include admissions holds on the provider.
- DHS should finalize, formalize, and approve the Bureau of Quality Management policy and procedure manual so that monitoring of CILA providers is consistent. Additionally, DHS should make corrections needed in the BALC policy and procedure manual so that staff conducting licensing surveys have correct and approved procedures to guide actions.
- DHS should take steps necessary to comply with rules and ensure that admissions are not made to a CILA provider that is on probation.
- DHS should comply with administrative rule and assign a monitor to oversee corrective actions for CILA providers that are on a restricted license.
- DHS should develop a reporting mechanism where instances of noncooperation by CILA providers are reported to the Division of Developmental Disabilities. Additionally, when providers violate State law and administrative rule by failing to cooperate with the OIG, DHS should impose appropriate sanctions on the provider as allowed for in the Department of Human Services Act (20 ILCS 1305/1-17(p)(iv)).

- DHS should develop criteria for CILA providers relative to circumstances of license revocation. Additionally, DHS should consistently apply those criteria to all CILA providers.
- DHS should comply with the CILA Act and develop administrative rules for emergency notifications that clearly define what an emergency call is and the penalties to providers for failure to comply.
- DHS should develop sanctions for CILA providers that are non-compliant with CIRAS reporting requirements. If DHS believes it already has appropriate sanctions available, it should enforce those sanctions.
- DHS should ensure that CILA providers maintain the correct number of designated reporters and should develop a procedure that includes sanctions if a CILA provider does not maintain the correct number of designated reporters.
- DHS should ensure that ISCs comply with the requirements in the CIRAS Manual for follow up to critical incidents. Also, DHS should document its own compliance with the CIRAS Manual relative to next day contacts for applicable incidents.
- DHS should consider revising the reporting requirements in the CIRAS Manual to allow allegations reported to OIG, if they include elements that relate to critical incident reporting, to be also reported to CIRAS. If DHS chooses not to revise the requirements, then DHS should clarify the current reporting requirements for CILA providers and ISCs so that they are compliant with policy.

This performance audit was conducted by the staff of the Office of the Auditor General.

Program Audit of Department of Human Services Office of the Inspector General

Background:

The Department of Human Services Act (Act) directs the Auditor General to conduct a program audit of the Department of Human Services, Office of the Inspector General on an as-needed basis. Section 1-17(w) of the Act that establishes the authority for this audit can be seen in Appendix A. The Act specifically requires the audit to include the Inspector General's compliance with the Act and effectiveness in investigating reports of allegations occurring in any State-operated facility or community agency (20 ILCS 1305/1-17(w)).

The Office of the Auditor General has previously conducted 13 program audits of DHS OIG. The first audit was released in 1990 and the most recent in 2021, which covered FY18 through FY20. This audit covers FY21 through FY23.

Key Recommendations:

The audit report contains 12 recommendations including:

- The Office of the Inspector General should work to improve the timeliness of investigative case completion by identifying the barriers that are preventing timely completion and seeking the appropriate remedies for the issues identified.
- The Office of the Inspector General should work to improve the timeliness of OIG conducted interviews, and State-operated facility and community agency liaison conducted statements, including:
 - ensuring initial written statements are taken within 72 hours per OIG directive; and
 - ensuring the complainant and/or required reporter and the victim and/or guardian are interviewed by an OIG investigator within 15 working days of assignment per OIG directive.
- The Office of the Inspector General should ensure that investigations are reviewed by the Investigative Team Leader or Bureau Chief within fifteen working days of receipt absent extenuating circumstances as required by OIG directives.
- The Department of Human Services should ensure that all employees at State-operated facilities receive training in prevention and reporting of abuse, neglect, and exploitation as required by administrative rules, and the Department of Human Services Act (20 ILCS 1305/1-17(h)).
- The Office of the Inspector General should take steps to ensure that unannounced site visit reports are sent to State-operated facilities within 60 days of the site visit being completed as required by OIG Directive.
- The Office of the Inspector General and the Department of Human Services should work together to identify and mitigate the bottlenecks in the hiring process and address pay structure imbalances for management positions.
- The Department of Human Services should conduct a staffing analysis to determine if staffing levels at State-operated facilities are adequate. The staffing analysis should take into consideration the need to reduce excessive amounts of employee overtime, especially for direct care employees.

This performance audit was conducted by the staff of the Office of the Auditor General.

Regional Offices of Education

The Commission reviewed 34 annual financial audits from the 40 **Regional Offices of Education** and all 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 several special questions and inquiries requested by the Legislative Audit Commission in 2025.

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.

Review of Emergency Purchases

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 2025 begins in Appendix C (pages 41-44) that also includes tables of emergency purchases filed that used 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 164 emergency purchase affidavits filed during 2025 that totaled over \$161 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. 116 of the emergency purchases filed during 2025 used state-appropriated dollars.

	Purchases	Estimated/Updated Cost
Code Agencies		
Agriculture	6	\$ 1,190,444.24
Central Management Services	16	\$ 809,658.51
Commerce and Economic Opportunity	2	\$ 44,625,230.92
Corrections	5	\$ 8,043,676.54
Human Services	13	\$ 3,974,043.00
Innovation & Technology	4	\$ 2,654,697.19
Lottery	2	\$ 604,984.78
Natural Resources	10	\$ 1,460,712.00
Public Health	5	\$ 2,698,301.18
State Police	4	\$ 963,762.20
Transportation	13	\$ 13,634,620.84
Veterans' Affairs	5	\$ 745,000.00
Other Agencies		
Capital Development Board	26	\$ 24,516,106.81
Commerce Commission	1	\$ 140,436.25
Environmental Protection Agency	1	\$ 60,000.00

Finance Authority	3	\$	1,924,463.00
Guardianship & Advocacy Commission	1	\$	22,448.26
Property Tax Appeal Board	2	\$	172,858.00
State Fire Marshal	1	\$	311,820.00
Toll Highway Authority	5	\$	2,911,962.00
Workers' Compensation Commission	1	\$	21,500.00
Higher Education			
Chicago State University	1	\$	100,000.00
Eastern Illinois University	1	\$	111,047.00
Student Assistance Commission	2	\$	590,000.00
Illinois State University	6	\$	36,329,865.00
Southern Illinois University - Edwardsville	2	\$	394,032.03
Southern Illinois University - Carbondale	1	\$	98,900.00
Southern Illinois University - School of Med	1	\$	146,500.00
University of Illinois - Chicago	20	\$	10,429,527.57
University of Illinois - Champaign	1	\$	130,682.67
University of Illinois - Hospital	3	\$	1,286,000.00
	164	\$	161,103,279.99

Presented below is a compilation of all 2025 emergency purchases in dollar categories.

	Purchases	Estimated/Updated Cost
State Appropriated Funding	116	\$ 101,385,296.26
Federal Funding	13	\$ 5,350,128.18
State Grant Funds	0	
State Appropriated Funds & State Grant Funds	1	\$ 459,846.47
All Other Funding	34	\$ 53,908,009.08
Total	164	\$ 161,103,279.99

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.

Travel Control

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 2025 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 45-47.

Bids Awarded to Other Than the Lowest/Highest Bidder

As a result of PA 96-795, the Legislative Audit Commission reviews information on the awarding of contracts to other than the lowest/higher 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 2025.

University Guidelines

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.

The LAC last changed the University Guidelines by providing an outline on the Modernization Update on May 16, 2023. The universities and Office of Auditor General are continuing to discuss the initiative.

Audit of the Office of the Auditor General

The Legislative Audit Commission is responsible for the periodic 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, 2023. There were no material or immaterial findings of noncompliance disclosed during the auditors' tests.

Rules and Regulations of the Office of the Auditor General

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.

In 2025, the Office of Auditor General updated the reference to Government Auditing Standards (GAS), also known as the "Yellow Book" to incorporate the 2024 Revision of the generally accepted government auditing standards, as embodied in Government Auditing Standards (GAS) issued by the Comptroller General of the United States; updated the website for the American Institute of Certified Public Accountants (AICPA) standards. Also updated the mailing address for the Fraud hotline to the office's current address.

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 last 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 2025 and an interim report for Fiscal Year 2026 as of January 1, 2026.

I. Financial Statement - Year Ended June 30, 2025

<u>Expenditure Object</u>	<u>Appropriation</u>	<u>Expended</u>	<u>Lapsed</u>
Personal Services		\$ 317,538.12	
Retirement, Employer		10,758.85	
Social Security		23,217.96	
Contractual Services		41,463.01	
Travel		-	
Commodities		2,436.35	
Printing		-	
Equipment		8,745.81	
Electronic Data Processing		-	
Telecommunications		1,589.60	
*Interest Prompt Payment (included in above line items)		<u>-0-</u>	
TOTAL	\$ 475,000	\$ 405,749.70	\$ 188.74

II. Status of FY26 Appropriation at January 1, 2026

<u>Expenditure Object</u>	<u>Appropriation</u>	<u>Expended</u>	<u>Balance</u>
Personal Services		\$ 135,031.25	
Retirement, Employer		5,408.53	
Social Security		9,890.78	
Contractual Services		20,243.30	
Travel		1,662.72	
Commodities			
Printing			
Equipment			
Electronic Data Processing			
Telecommunications		1,946.04	
*Interest Prompt Payment (included in above line items)			
TOTAL	\$ 500,000	\$ 174,182.62	\$ 325,817.38

Audit of the Legislative Audit Commission

There were two 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, 2023. Both were considered significant deficiencies in internal control and noncompliance with State laws and regulations.

1. Inadequate Controls over Receipts and Reconciliations - The Legislative Audit Commission did not exercise adequate controls over refund receipts and reconciliations. The LAC accepted the finding and are doing the required reconciliations monthly per the SAMS Manual.
2. (Inadequate Controls over Travel - The Legislative Audit Commission (Commission) did not exercise adequate controls over employee travel. The LAC accepted the finding and will ensure future travel vouchers are reviewed and approved timely and submitted correctly.

APPENDIX A

Financial Audits, Compliance Examinations, Performance Audits, Single Audits, and other Reports (Received)

Constitutional Offices	FY
Office of the Attorney General	23-24
Office of the Comptroller - Fiscal Officer Responsibilities	24
Office of the Comptroller - Non-Fiscal Officer Responsibilities	23-24
Office of the Secretary of State	24
Office of the State's Attorneys Appellate Prosecutor	24
Office of the Treasurer - The Illinois Funds	24
Office of the Treasurer - Non-Fiscal Officer Responsibilities	22-23
Judicial	FY
Illinois Supreme Court Preservation Commission	23
Judicial Inquiry Board	24
Coded Departments	FY
Department of Central Management Services	24
Community College Health Insurance Security Fund	24
Department of Children and Family Services	23-24
Department of Commerce and Economic Opportunity	23-24
Department of Corrections	23-24
Department of Employment Security	24
Department of Financial and Professional Regulation	23-24
Department of Human Services	22-23
Department of Innovation and Technology	23-24
Technology Management Revolving Fund	24
Department of Insurance	23-24
Department of Juvenile Justice	23-24
Department of Military Affairs	23-24
Department of Natural Resources	23-24
Department of Transportation	24
Department on Aging	23-24
Environmental Protection Agency	23-24
Environmental Protection Agency - Water Revolving Fund	24
EPA-Trust Fund Commission	23-24

Illinois Department of Veterans Affairs	23-24
Illinois State Police	23-24
Illinois State Police State Asset Forfeiture Fund	23-24
State of Illinois	23

Legislative Agencies **FY**

Joint Committee on Administrative Rules	23-24
Legislative Audit Commission	22-23
Legislative Information System	23-24

Other Agencies **FY**

Capitol Development Board	24
Coroner Training Board	22-23
Illinois Conservation Foundation	24
Human Rights Commission	22-23
Illinois Finance Authority	24
Illinois Gaming Board	23-24
Illinois Gaming Board	24
Illinois Housing Development Authority	23-24
Illinois Joining Forces Foundation	23-24
Illinois Law Enforcement Training and Standards Board	23-24
Illinois Mathematics & Science Academy	24
Illinois Power Agency	24
Illinois Racing Board	23-24
Illinois State Board of Education	24
Illinois State Board of Education	23-24
Illinois State Toll Highway Authority	23-24
Illinois Worker's Compensation Commission Self Insurer's Security Fund	24
Pollution Control Board	23-24
Procurement Policy Board	23-24
Property Tax Appeal Board	23-24
State Universities Civil Service System	23
State Universities Retirement System	24

Higher Education **FY**

Chicago State University	24
Eastern Illinois University	24
Eastern Illinois University	25
Governors State University	24
Illinois State University	24

Illinois State University	25
Northeastern Illinois University	24
Northern Illinois University	24
Southern Illinois University	24
Census Data - Examination of OPEB Census Data for the period ended 06/30/23	23
Census Data - Pension Census Data for the period ending 06/30/24	24
University of Illinois	24
Western Illinois University	24

Regional Offices of Education **FY**

ROE #1: Adams, Brown, Cass, Morgan, Pike, and Scott Counties	24
ROE #3 Christian, Effingham, Fayette, and Montgomery Counties	24
ROE #4: Boone and Winnebago Counties	20
ROE #4: Boone and Winnebago Counties	21
ROE #4: Boone and Winnebago Counties	24
ROE #8: Carroll, Jo Daviess, and Stephenson Counties	24
ROE #9: Champaign and Ford Counties	24
ROE #11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie and Shelby Counties	24
ROE #12: Clay, Crawford, Jasper, Lawrence, and Richland Counties	24
ROE #13: Clinton, Jefferson, Marion, and Washington Counties	24
ROE #16: DeKalb County	24
ROE #17: DeWitt, Livingston, Logan and McLean Counties	24
ROE #20: Edwards, Gallatin, Hardin, Pope, Saline, Wabash, Wayne, and White Counties	24
ROE #24: Grundy and Kendall Counties	24
ROE #26: Fulton, Hancock, McDonough, and Schuyler Counties	24
ROE #28: Bureau, Henry and Stark Counties	24
ROE #30: Alexander, Jackson, Perry, Pulaski, and Union Counties	23
ROE #31: Kane County	24
ROE #32: Iroquois and Kankakee Counties	24
ROE #33: Henderson, Knox, Mercer, and Warren Counties	24
ROE #35: LaSalle, Marshall, and Putnam Counties	24
ROE #35: LaSalle, Marshall, and Putnam Counties	25
ROE #39: Macon and Piatt Counties	23
ROE #39: Macon and Piatt Counties	24
ROE #40: Calhoun, Greene, Jersey, and Macoupin Counties	23
ROE #41: Madison County	24
ROE #44: McHenry County	23
ROE #45: Monroe and Randolph Counties	24
ROE #47 Lee, Ogle, and Whiteside Counties	23
ROE #47 Lee, Ogle, and Whiteside Counties	24
ROE #48: Peoria County	24
ROE #49: Rock Island County	23

ROE #50: St. Clair County	24
ROE #51: Menard and Sangamon Counties	24
ROE #53: Mason, Tazewell, and Woodford Counties	24
ROE #54: Vermilion County	24
ROE #56: Will County	23
Intermediate Service Center #1: North Cook	24
Intermediate Service Center #2: West Cook	21

Statewide Single Audits **FY**

Chicago State University	24
Eastern Illinois University	24
Governor's State University	24
Illinois Housing Development Authority	24
Illinois State University	24
Northeastern Illinois University	24
Northern Illinois University	24
Southern Illinois University	24
State of Illinois	23
University of Illinois	24
Western Illinois University	24

Performance Audits **FY**

Chicago Transit Authority's Retiree Health Care Trust	25
Department of Human Services Division of Developmental Disabilities	21-23
Health Benefits for Immigrant Seniors and Adults	21-23
Medicaid Eligibility Determinations for Long-Term Care	CY 21-23
State Funded Retirement System, Actuarial Assumptions and Valuations	25
State's Business Enterprise Program (BEP and the State's Veterans Business Program (VBP)	22-24

APPENDIX B

Entities Appearing Before the Commission

<u>Entities</u>	<u>Audit Recommendations</u>	
	<u>Total</u>	<u>Repeated</u>
Eastern Illinois University FY 23 Compliance	10	8
Illinois Board of Higher Education FY22-23 Compliance	17	9
Illinois Community College Board FY22-23 Compliance	12	0
Illinois State University FY23 Compliance	11	7
Illinois State Board of Education FY21-22 Compliance	15	7
Department of Military Affairs FY21-22 Compliance	18	11
Department of Natural Resources FY21-22 Compliance	37	27
Northern Illinois University FY24 Compliance	15	9
Northeastern Illinois University FY24 Compliance	11	8
Department of Insurance FY21-22 Compliance	19	9
Chicago State University FY24 Compliance	14	12
Department of Human Services FY20-21 Compliance	33	27

FY22-23 Compliance	32	25
Central Management Services FY22-23 Compliance	10	8
Environmental Protection Agency FY21-22 Compliance	18	13
Governors State University FY24 Compliance	17	10
Office of the State Fire Marshal FY21-22 Compliance	23	14
Department of Public Health FY22-23 Compliance	39	27
University of Illinois FY23 Compliance	22	14

Management, Performance And Other Audits

Department of Human Services Performance Audit of the Oversight & Monitoring of the Community Integrated Living Arrangement Program.

Department of Human Services Performance Audit of the DHS Office of the Inspector General.

APPENDIX C

All Emergency Purchase Transactions Calendar Year 2025

	Purchases	Estimated/Updated Cost
State Appropriated Funding	116	\$ 101,385,296.26
Federal Funding	13	\$ 5,350,128.18
State Grant Funds	0	
State Appropriated Funds & State Grant Funds	1	\$ 459,846.47
All Other Funding	34	\$ 53,908,009.08
Total	164	\$ 161,103,279.99

Number of Emergency Purchases Per Dollar Range	
\$10,000 or Less	9
\$10,001 to \$100,000	28
\$100,001 to \$500,000	80
\$500,001 to \$1,000,000	26
\$1,000,001 to \$10,000,000	19
\$10,000,001 or More	2
Total	164

Total by Agency

	Purchases	Estimated/Updated Cost
Code Agencies		
Agriculture	6	\$ 1,190,444.24
Central Management Services	16	\$ 809,658.51
Commerce and Economic Opportunity	2	\$ 44,625,230.92
Corrections	5	\$ 8,043,676.54
Human Services	13	\$ 3,974,043.00
Innovation & Technology	4	\$ 2,654,697.19
Lottery	2	\$ 604,984.78
Natural Resources	10	\$ 1,460,712.00
Public Health	5	\$ 2,698,301.18
State Police	4	\$ 963,762.20
Transportation	13	\$ 13,634,620.84
Veterans' Affairs	5	\$ 745,000.00
Other Agencies		
Capital Development Board	26	\$ 24,516,106.81

Commerce Commission	1	\$	140,436.25
Environmental Protection Agency	1	\$	60,000.00
Finance Authority	3	\$	1,924,463.00
Guardianship & Advocacy Commission	1	\$	22,448.26
Property Tax Appeal Board	2	\$	172,858.00
State Fire Marshal	1	\$	311,820.00
Toll Highway Authority	5	\$	2,911,962.00
Workers' Compensation Commission	1	\$	21,500.00
Higher Education			
Chicago State University	1	\$	100,000.00
Eastern Illinois University	1	\$	111,047.00
Student Assistance Commission	2	\$	590,000.00
Illinois State University	6	\$	36,329,865.00
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Southern Illinois University – Carbondale	1	\$	98,900.00
Southern Illinois University – School of Med	1	\$	146,500.00
University of Illinois – Chicago	20	\$	10,429,527.57
University of Illinois – Champaign	1	\$	130,682.67
University of Illinois – Hospital	3	\$	1,286,000.00
	164	\$	161,103,279.99

State Funds

	Purchases		Estimated/Updated Cost
Code Agencies			
Agriculture	4	\$	490,444.24
Central Management Services	16	\$	809,658.51
Commerce and Economic Opportunity	1	\$	43,800,000.00
Corrections	3	\$	1,409,272.06
Human Services	13	\$	3,974,043.00
Innovation & Technology	4	\$	2,654,697.19
Lottery	2	\$	604,984.78
Natural Resources	7	\$	1,102,414.00
Public Health	1	\$	518,938.96
State Police	3	\$	744,452.20
Transportation	11	\$	13,257,993.00
Veterans' Affairs	5	\$	745,000.00
Other Agencies			
Capital Development Board	26	\$	24,516,106.81
Commerce Commission	1	\$	140,436.25
Environmental Protection Agency	1	\$	60,000.00

Guardianship & Advocacy Commission	1	\$	22,448.26
Property Tax Appeal Board	2	\$	172,858.00
State Fire Marshal	1	\$	311,820.00
Workers' Compensation Commission	1	\$	21,500.00
Higher Education			
Chicago State University	1	\$	100,000.00
Eastern Illinois University	1	\$	111,047.00
Southern Illinois University - Edwardsville	1	\$	194,032.00
Southern Illinois University - Carbondale	1	\$	98,900.00
University of Illinois - Chicago	8	\$	5,374,250.00
University of Illinois - Hospital	1	\$	150,000.00
	116	\$	101,385,296.26

Federal Funds

	Purchases		Estimated/Updated Cost
Code Agencies			
Commerce and Economic Opportunity	1	\$	825,230.92
Natural Resources	2	\$	358,298.00
Public Health	2	\$	1,425,515.75
State Police	1	\$	219,310.00
Transportation	2	\$	376,627.84
Other Agencies			
Finance Authority	2	\$	1,424,463.00
Higher Education			
Student Assistant Commission	2	\$	590,000.00
University of Illinois - Champaign	1	\$	130,682.67
	13	\$	5,350,128.18

Other Funds

	Purchases		Estimated/Updated Cost
Code Agencies			
Agriculture	2	\$	700,000.00
Corrections	2	\$	6,634,404.48
Natural Resources	1	\$	-
Public Health	1	\$	294,000.00
Other Agencies			
Finance Authority	1	\$	500,000.00
Toll Highway Authority	5	\$	2,911,962.00

Higher Education		
Illinois State University	6	\$ 36,329,865.00
Southern Illinois University - Edwardsville	1	\$ 200,000.03
Southern Illinois University - School of Med	1	\$ 146,500.00
University of Illinois - Chicago	12	\$ 5,055,277.57
University of Illinois - Hospital	2	\$ 1,136,000.00
	34	\$ 53,908,009.08

APPENDIX D

Travel Headquarter Reports

	January 1, 2025 - June 30, 2025	July 1, 2025 - December 31, 2025
CONSTITUTIONAL OFFICIALS		
Attorney General	0	0
Auditor General	0	0
Comptroller	13	13
Governor	0	0
Executive Ethics Commission	0	0
Executive Inspector General	0	0
Office of Management & Budget	0	0
Lieutenant Governor	0	0
Secretary of State	241	251
Treasurer	8	11
 JUDICIAL		
Administrative Office of the Illinois Courts	0	0
Illinois Courts Commission	0	0
Judges' Retirement Board	0	0
Judicial Inquiry Board	0	0
State Appellate Defender	75	79
State's Attorneys Appellate Prosecutor	15	16
Supreme Court Historic Preservation Commission	2	2
Statewide Pretrial Services - New Agency	N/A	1
 LEGISLATIVE AGENCIES		
Commission on Government Forecasting & Accountability	0	0
GENERAL ASSEMBLY:		
House of Representatives-Speakers Off- Clerk	0	0
House of Representatives- Democrat Leadership	0	0
House of Representatives- Republican Leadership	5	0
Secretary of the Senate	0	0
General Assembly Retirement System	0	0
Joint Committee on Administrative Rules	0	0
Legislative Audit Commission	0	0
Legislative Ethics Commission	0	0
Legislative Information System	0	0
Legislative Inspector General	2	2
Legislative Printing Unit	0	0

Legislative Reference Bureau	1	1
Office of the Architect of the Capitol	0	1

CODE DEPARTMENTS

Department of Agriculture	218	222
Department of Central Management Services	51	49
Department of Children & Family Services	0	2
Department of Commerce and Economic Opportunity	56	1
Department of Corrections	399	436
Department of Early Childhood	0	0
Department of Employment Security	0	0
Department of Financial & Professional Regulation	112	127
Department of Healthcare & Family Services	46	43
Department of Human Rights	0	0
Department of Human Services	116	120
Department of Innovation & Technology	0	0
Department of Insurance	31	29
Department of Juvenile Justice	161	191
Department of Labor	1	7
Department of Military Affairs	34	33
Department of Natural Resources	142	139
Department of Public Health	568	602
Department of Revenue	0	0
Department of Transportation	926	961
Department of Veterans Affairs'	0	1
Department on Aging	0	0
Human Rights Commission	0	0
Illinois Lottery	0	0
Illinois State Police	38	32

OTHER AGENCIES, BOARDS, & COMMISSIONS

Abraham Lincoln Library & Museum	0	0
Commission on Equity and Inclusion	0	0
Illinois Arts Council	0	0
Illinois Board of Examiners	17	17
Illinois Board of Investment	0	0
Illinois Capital Development Board	7	7
Illinois Civil Service Commission	0	0
Illinois Commerce Commission	44	49
Illinois Coroner Training Board	0	(Now under IDPH)
Illinois Council on Developmental Disabilities	0	0
Illinois Court of Claims	0	0
Illinois Criminal Justice Information Authority	0	0

Illinois Deaf and Hard of Hearing Commission	0	0
Illinois Educational Labor Relations Board	4	4
Illinois Emergency Management Agency	0	0
Illinois Environmental Protection Agency	5	5
Illinois Finance Authority	0	0
Illinois Gaming Board	0	0
Illinois Guardianship & Advocacy Commission	0	0
Illinois Housing Development Authority	49	48
Illinois Independent Tax Tribunal	0	0
Illinois Labor Relations Board	0	0
Illinois Law Enforcement Training & Standards Board	0	0
Illinois Liquor Control Commission	0	0
Illinois Pollution Control Board	1	1
Illinois Power Agency	1	0
Illinois Prisoner Review Board	9	0
Illinois Racing Board	0	0
Illinois State Board of Education	13	13
Illinois State Board of Elections	8	8
Illinois State Fire Marshal	176	169
Illinois State Police Merit Board	5	6
Illinois State Toll Highway Authority	1	1
Illinois Teachers' Retirement System	3	7
Illinois Workers Compensation Commission	9	8
Procurement Policy Board	0	0
Property Tax Appeal Board	0	0
State Employees' Retirement System of Illinois	0	0

EDUCATIONAL FACILITIES

Chicago State University	4	4
Eastern Illinois University	21	24
Governors State University	3	2
Illinois Board of Higher Education	0	0
Illinois Community College Board	0	0
Illinois Mathematics & Science Academy	0	0
Illinois State University	107	110
Illinois Student Assistance Commission	0	0
Northeastern Illinois University	6	6
Northern Illinois University	369	379
Southern Illinois University	0	0
State Universities Retirement System	0	0
State Universities Civil Service System	2	2
University of Illinois	0	0
Western Illinois University	49	49

