



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE TOLL HIGHWAY AUTHORITY

State Compliance Examination
 For the Two Years Ended December 31, 2022

Release Date: August 15, 2023

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2014		22-2	
Category 2:	3	1	4				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	3	1	4				
FINDINGS LAST AUDIT: 8							

INTRODUCTION

This digest covers the Illinois State Toll Highway Authority’s (Tollway) Compliance Examination for the two years ended December 31, 2022. A separate digest covering the Tollway’s financial audit for the year ended December 31, 2022 was previously released on July 27, 2023. In total, this report contains 4 findings, 1 of which was reported in the Financial Audit.

SYNOPSIS

- (22-2) The Tollway did not ensure all employees timecards were properly approved in accordance with its formal policies and procedures.

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

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

INADEQUATE PROCEDURES TO APPROVE TIMECARDS

The Illinois State Toll Highway Authority (the Tollway) did not ensure all employee timecards were properly approved in accordance with its formal policies and procedures.

The Tollway utilizes an electronic time reporting system that requires all employees to clock-in at the beginning of each shift and clock-out at the end of each shift. The electronic reporting system is still utilized and accessed daily by employees and supervisors to record time entries and is used each pay cycle when the payroll is processed to calculate the hourly earnings. In addition to this daily time reporting, the Tollway's formal policies and procedures require each timecard to be certified by the employee and approved by the employees' respective supervisor to ensure the accuracy of the time reported, and to ensure any personal, vacation, sick, or overtime was properly included and reported.

During our sample testing over 40 timecards, we noted two (5%) timecards were not approved by the respective employee's supervisor/manager in a timely manner. (Finding 2, pages 10-11)

We recommended the Tollway review its current procedures for reviewing timecards and make any necessary changes to ensure timecards are properly approved in accordance with its formal policies and procedures.

Tollway agreed with the auditors

Tollway management concurred with the recommendation.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the Authority. We will review the Authority's progress towards the implementation of our recommendations in our next financial audit and compliance examination.

AUDITOR'S OPINION

The auditors stated the financial statements of the Authority as of and for the year ended December 31, 2022, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Authority for the two years ended December 31, 2022, as required by the Illinois State Auditing Act. The accountants stated the Authority complied, in all material respects, with the specified requirements.

This compliance examination was conducted by CliftonLarsonAllen LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:TLK