



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF TRANSPORTATION

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

Release Date: May 23, 2024

FINDINGS THIS AUDIT: 6	AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	
Category 1:	0	0	0	Repeated Since
Category 2:	1	5	6	Category 1
Category 3:	0	0	0	Category 2
TOTAL	1	5	6	Category 3
FINDINGS LAST AUDIT: 12				

INTRODUCTION

This digest covers our compliance examination of the Department of Transportation (Department) for the two years ended June 30, 2022. A separate Financial Audit as of and for the year ended June 30, 2022 was previously released on April 13, 2023. In total, this report contains 6 findings, none of which were reported in the financial audit.

SYNOPSIS

- (22-1) The Department did not maintain documentation to substantiate the timely inspections of bridges in its database.
- (22-2) The Department did not have adequate controls over the administration of State vehicles.
- (23-3) The Department did not comply with State laws or its own written procedures that control the outdoor advertising adjacent to the primary and interstate highways.

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

FAILURE TO MAINTAIN AND ACCURATE INFORMATION ON BRIDGE INSPECTIONS

The Department of Transportation (Department) did not maintain documentation to substantiate the timely inspections of bridges in its database.

The Department is responsible for ensuring that all highway bridges on public roads in the State are inspected. The Department conducts various types of bridge inspections and we examined the timeliness of routine, special, underwater, and fracture critical member inspections.

Routine inspections

**Data showed 11 bridges were
untimely for a routine inspection**

Using the intervals established by the Department and allowing for the acceptable tolerance per National Bridge Inspection Standards (NBIS) regulations or whether there was a legitimate reason for the delinquency which was accepted by the Federal Highway Administration (FHWA) according to the Department's Illinois Structure Information System data, as of July 1, 2022, 11 (0.05%) bridges were untimely for a routine inspection (down from 152 as of July 1, 2020) and were 26 to 448 days late.

Special Inspections

**Data showed 44 bridges were
untimely for a special inspection**

Of the total 23,424 open bridges that the Department is required to inspect or cause to be inspected (i.e. locals) 1,615 bridges were slated for a special inspection totaling 2,594 special inspections during the period of July 1, 2020 to June 30, 2022. Using the intervals established by the Department and allowing for the acceptable tolerance per NBIS regulations or whether there was a legitimate reason for the delinquency which was accepted by the FHWA, according to the Department's Illinois Structure Information System data, as of July 1, 2022, 44 (2%) bridges were untimely for a special inspection (up from 14 bridges as of July 1, 2020) and were 94 to 727 days late.

Underwater Inspections

**Data showed 1 bridge was untimely
for an underwater inspection**

Of the total 23,424 open bridges that the Department is required to inspect or cause to be inspected, 342 were slated for an underwater inspection during the period of July 1, 2020 to June 30, 2022. Using the intervals established by the Department and allowing for the acceptable tolerance per NBIS regulations or whether there was a legitimate reason for the delinquency which was accepted by the FHWA, according to the Department's Illinois Structure Information System data, as of July 1, 2022, 1 bridge (0.3%) was untimely for an

underwater inspection (down from 4 as of July 1, 2020) and was 166 days late.

Fracture Critical Inspections

Of the total 23,424 open bridges that the Department is required to inspect or cause to be inspected 567 were slated for a fracture critical member inspection during the period of July 1, 2020 to June 30, 2022.

Data showed 8 bridges were untimely for a fracture critical inspection

Using the intervals established by the Department and allowing for the acceptable tolerance per NBIS regulations or whether there was a legitimate reason for the delinquency which was accepted by the FHWA, according to the Department's Illinois Structure Information System data, as of July 1, 2022, 8 bridges (1%) were untimely for a fracture critical inspection (down from 9 as of July 1, 2020) and were 115 to 704 days late.

We recommended the Department ensure bridge inspections are conducted and documentation is maintained to substantiate the inspections are completed within allowable intervals established by Federal Regulations and Department Policy. (Finding 1, pages 10-12). **This finding has been reported since 2014.**

Department officials accepted the recommendation

Department officials accepted the recommendation and stated they continue to take actions to reduce the untimeliness of bridge inspections.

INADEQUATE CONTROLS OVER THE ADMINISTRATION OF STATE VEHICLES

The Department did not have adequate controls ensuring the proper completion of motor vehicle trip tickets, the maintenance of State vehicles, the reporting of vehicle accidents to the Department of Central Management Services (CMS), calculating the fringe benefits to employees for personal use of assigned State vehicles, and ensuring all employees assigned a State-owned vehicle were duly licensed and insured.

During testing, some of the more significant issues noted by the auditors are as follows:

Trip tickets lacked supervisory approval

- 2 of 60 (3%) vehicles tested had trip tickets that did not contain a supervisory approval.

Missing vehicle trip tickets

- 1 of 60 (2%) vehicles tested were missing vehicle trip tickets.

Routine oil changes were not performed timely

- 6 of 40 (15%) vehicles tested did not have routine oil changes performed on a timely basis. These vehicles were driven from 367 to 2,813 miles after an oil change was required.

Fringe benefits incorrectly calculated

- For 7 of 60 (12%) employees personally assigned a State vehicle, the Department had incorrectly calculated employee fringe benefits. The Department overcharged two employees a total of \$9 and undercharged five employees a total of \$63.

Accidents not properly and timely reported to CMS

- During testing of 40 reported accidents involving State-owned vehicles, we noted the following exceptions:
 - 11 accidents were reported to CMS between 1 and 187 days late.
 - For 7 accidents, Form SR-1 was completed between 1 and 191 days late.
 - For 2 accidents, Form SR-1 was not appropriately dated.
 - For 2 accidents, a description of the accident was not properly completed on Form SR-1.

Employees failed to submit the annual liability and licensure certification

- 4 of 60 (7%) employees personally assigned a state vehicle failed to submit the annual liability and licensure certification. Additionally, we noted 1 of 40 (3%) employees submitted the certification 62 days late.

We recommended the Department continue to develop and implement procedures which create stronger controls over its vehicles. We recommended the procedures encompass the responsibilities incumbent upon employees at both the District and Central Office levels if they utilize Department vehicles and address compliance, recordkeeping, maintenance, and accountability. We further recommended the Department ensure employees and individuals utilizing State vehicles are properly trained on the related procedures, rules, and regulations. (Finding 2, pages 13-15) **This finding has been reported since 2007.**

Department officials accepted the recommendation

Department officials accepted the recommendation and stated they plan to continue to expand and improve fleet related procedures.

FAILURE TO CONTROL OUTDOOR ADVERTISING

The Department did not comply with its State laws or its own written procedures that control the outdoor advertising adjacent to the primary and interstate highways during the engagement period.

Department determined 5,779 signs were potentially illegal

We noted the Department had developed a process to inventory outdoor advertising and identify potentially illegal signs. The department's inventory of all active signs as of October 5, 2022, totaled 12,804 signs. Of the total active signs, 5,779 were determined to be potentially illegal.

Sign owners not notified of noncompliance

We selected a sample of 60 potentially illegal signs for further testing and noted the Department could not provide evidence they notified the sign owners of noncompliance, by certified mail, for 59 of 60 (98%) items tested. Of the 59 potentially illegal signs without evidence of notifications sent to sign owners the Department noted:

- 29 signs were affected by the United States Supreme Court's decision in *Reed V. Town of Gilbert*, 576 U.S. 155 (2015); thus the Department did not deem enforcement of compliance by the sign owners to be viable.
- 28 signs were potentially affected by ongoing court cases during the examination period; thus the Department withheld determination of whether notification was necessary.
- 2 signs were regulated by municipalities; thus, the Department did not deem enforcement of compliance by the sign owners to be viable. (Finding 3, Pages 16-17). **This finding has been reported since 2016.**

We recommended the Department notify the sign owners of the signs determined to be illegal based upon current statutory guidance as required or seek appropriate legislative remedy.

Department officials accepted the recommendation

Department officials agreed with the recommendation and stated they will take action to address the issues.

OTHER FINDINGS

The remaining findings pertain to noncompliance with reporting requirements, weaknesses in cybersecurity programs and practices, and system access weaknesses. We will review the Agency's progress towards the implementation of our recommendations in our next State compliance examination.

AUDITOR'S OPINION

The auditors stated the financial statements of the Department as of and for the year ended June 30, 2022, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Agency for the two years ended June 30, 2022, as required by the Illinois State Auditing Act. The accountants stated the Agency complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by CliftonLarsonAllen LLP.

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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

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