

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY**

STATE COMPLIANCE EXAMINATION

FOR THE YEAR ENDED JUNE 30, 2025

**Performed as Special Assistant Auditors for
the Auditor General, State of Illinois**

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
STATE COMPLIANCE EXAMINATION
FOR THE YEAR ENDED JUNE 30, 2025**

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**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
STATE COMPLIANCE EXAMINATION
FOR THE YEAR ENDED JUNE 30, 2025**

AGENCY OFFICIALS

President	Dr. Evan Glazer
Chief Finance & Operations Officer (7/1/24-7/12/24)	Mr. Derek Stovall-Leonard
Chief Finance & Operations Officer (7/13/24-8/3/25)	Vacant
Chief People, Business and Operations Officer (8/4/25-present)	Mr. Jay Presser
Sr. Executive Director (8/4/25-present)	Mr. Todd Drafall
Director of Accounting (7/1/24-7/14/24)	Mr. Brien Martin, MPA
Director of Accounting and Interim Executive Director, Business and Financial Operations (7/15/24-8/1/25)	Mr. Brien Martin, MPA
Director of Accounting (8/2/25-present)	Mr. Brien Martin, MPA

BOARD OF TRUSTEES

Chairman (6/1/25-present)	Mr. Eric Brown
Chairman (7/1/24-5/31/25)	Dr. Erin W. Roche
1 st Vice Chair (6/1/25-present)	Dr. Roberto Curci
1 st Vice Chair (7/1/24-5/31/25)	Mr. Eric Brown
2 nd Vice Chair (6/1/25-present)	Dr. Erin W. Roche
2 nd Vice Chair (7/1/24-5/31/25)	Ms. Alaina Anderson
Ex-Officio Member	Dr. Ginger Ostro
Ex-Officio Member	Mr. Tony Sanders
Ex-Officio Member	Dr. Brian Durham
Ex-Officio Member	Dr. Micheal Smith
Trustee (7/1/24–11/17/25)	Dr. Luis Núñez
Trustee	Dr. Herbert Steven Sims
Trustee	Ms. Tiy Goddard
Trustee (6/1/25-present)	Ms. Alaina Anderson
Trustee (7/1/24-5/31/25)	Dr. Roberto Curci
Trustee	Dr. Tina Halliman
Trustee	Mr. Frederick Chin
Trustee	Dr. Carolyn Theard-Griggs
Trustee	Dr. Susan Corwith
Trustee (7/1/24-12/17/25)	Ms. Kathleen Clarke
Trustee (7/1/24-11/13/25)	Vacant
Trustee (11/14/25-present)	Ms. Colleen Lewis
Trustee (11/18/25-present)	Vacant
Trustee (12/18/25-present)	Vacant

The Academy is located at:
1500 Sullivan Rd.
Aurora, IL 60506-1000



630.907.5000 . 1500 SULLIVAN ROAD, AURORA, IL 60506-1000 . IMSA.EDU

MANAGEMENT ASSERTION LETTER

April 16, 2026

Borschnack, Pelletier & Co.
Certified Public Accountants
200 E. Court St., Suite 608
Kankakee, IL 60901

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Mathematics and Science Academy (Academy). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Academy’s compliance with the following specified requirements during the year ended June 30, 2025. Based on this evaluation, we assert that during the year ended June 30, 2025, the Academy has materially complied with the specified requirements listed below.

- A. The Academy has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Academy has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Academy has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Academy are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Academy on behalf of the State or held in trust by the Academy have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Mathematics and Science Academy

SIGNED ORIGINAL ON FILE

Dr. Evan M. Glazer, President

SIGNED ORIGINAL ON FILE

Jay Presser, Chief People, Business & Operations Officer

SIGNED ORIGINAL ON FILE

Brien Martin, Director of Accounting

SIGNED ORIGINAL ON FILE

Todd Drafall, Sr. Executive Director Business & Finance Operations

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
STATE COMPLIANCE EXAMINATION
FOR THE YEAR ENDED JUNE 30, 2025**

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of Findings</u>	<u>Current Report</u>	<u>Prior Report</u>
Repeated findings	5	6
Prior recommendations implemented or not repeated	3	1
	3	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	8	New	Noncompliance with the Illinois Mathematics and Science Academy Law	Significant Deficiency and Noncompliance
2025-002	9	2024/2021	Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2025-003	11	2024/2024	Weaknesses with Payment Card Industry Data Security Standards	Significant Deficiency and Noncompliance
2025-004	12	New	Inadequate Controls over Contracting Procedures	Significant Deficiency and Noncompliance
2025-005	13	2024/2024	Noncompliance with the State Finance Act	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
STATE COMPLIANCE EXAMINATION
FOR THE YEAR ENDED JUNE 30, 2025**

STATE COMPLIANCE REPORT

SUMMARY (Continued)

SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
Prior Findings Not Repeated			
A	14	2024/2024	Inadequate Controls over Identifying and Recording Unearned Revenue, Unavailable Revenue and Accounts Payable
B	14	2024/2024	Noncompliance with Property and Equipment Requirements
C	14	2024/2024	Noncompliance with the Fiscal Control and Internal Auditing Act

EXIT CONFERENCE

Findings 2025-001 through 2025-005 and their associated recommendations appearing in this report were discussed with Academy personnel at an exit conference on April 14, 2026.

Attending were:

Illinois Mathematics and Science Academy

Jay Presser, Chief People, Business and Operations Officer
Todd Drafall, Sr. Executive Director
Brien Martin, Director of Accounting
Richard Busby, Director of Project Management

Office of the Auditor General

Rhonda Vaughn, Audit Manager

Borschneck, Pelletier & Co.

Paul Pelletier, Partner
Robert Sikma, Partner
Michael Brady, Senior Accountant

The responses to the recommendations were provided by Jay Presser, Chief People, Business and Operations Officer, in a correspondence dated April 15, 2026.

**INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Illinois Mathematics and Science Academy
Aurora, Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Mathematics and Science Academy (Academy) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the year ended June 30, 2025. Management of the Academy is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Academy's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Academy has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Academy has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Academy has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Academy are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Academy on behalf of the State or held in trust by the Academy have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Academy complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Academy complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Academy's compliance with the specified requirements.

In our opinion the Academy complied with the specified requirements during the year ended June 30, 2025, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2025-001 through 2025-005.

The Academy's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Academy's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Academy is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Academy's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Academy's compliance with the specified requirements and to test and report on the Academy's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2025-001 through 2025-005 that we consider to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Academy's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Academy's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Kankakee, Illinois
April 16, 2026

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

CURRENT FINDINGS - COMPLIANCE

2025-001 FINDING: Noncompliance with the Illinois Mathematics and Science Academy Law

The Illinois Mathematics and Science Academy (Academy) did not comply with the requirements of the Illinois Mathematics and Science Academy Law (Law).

The Academy was unable to provide any evidence that the Academy's Board or President were involved in the selection of textbooks that were used during the academic year.

The Law (105 ILCS 305/4) requires the Academy Board to prescribe and select for use in the school free school books and other materials of instruction for children enrolled in the school and programs under the jurisdiction for which the General Assembly provides funds.

Academy officials indicated that the selection requirement was overlooked due to employee turnover at the Academy.

Failure of the Academy's Board to prescribe and select the textbooks and other instructional materials for use in the school hinders Board oversight of the Academy's educational activities. It further results in noncompliance with the Law. (Finding Code No. 2025-001)

RECOMMENDATION

We recommend the Academy's Board prescribe and select textbooks and other instructional materials for use in the school as required by the Law.

ACADEMY RESPONSE

The Academy agrees with the finding and has implemented procedures to ensure compliance with 105 ILCS 305/4.

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

CURRENT FINDINGS - COMPLIANCE

2025-002 FINDING: Cybersecurity Programs and Practices

The Illinois Mathematics and Science Academy (Academy) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential and personal information.

To assist the Academy in meeting its mission of providing education to high school individuals, the Academy utilizes information technology applications which contain confidential and personal information.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Academy's cybersecurity program, practices and control of confidential information, we noted the Academy had not developed formal policies and procedures for authorizing and/or terminating user access to the Academy's financial information system application. Our testing of the population of users for the Academy's financial information system application identified 2 of 66 users identified as active, who had been terminated during Fiscal Year 2025, but still had access rights as of our testing date (November 11, 2025).

We requested the Academy provide us a list of security events occurring during Fiscal Year 2025. The Academy provided a listing of security events occurring up until the end of May 2025. The Academy could not provide a listing of security events occurring during June 2025. Due to these conditions, we were unable to conclude whether the Academy's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36). **Even given the population limitations noted above which hindered our ability to conclude whether a sample selected could be representative of the population**, the accountants performed testing of security events but did not identify any additional exceptions.

The *Framework for Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission. It also requires policies and procedures for creating, enabling, modifying, disabling and removing accounts.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Academy to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

CURRENT FINDINGS - COMPLIANCE

2025-002 FINDING: Cybersecurity Programs and Practices (Continued)

This finding was first reported in the Academy's *State Compliance Examination* for the year ended June 30, 2021. In subsequent years, the Academy has addressed several of the weaknesses reported in prior years; however, some weaknesses still remain.

Academy officials indicated employee turnover and other priorities have contributed to these continuing weaknesses.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Academy's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2025-002, 2024-003, 2023-001, 2022-001, 2021-001)

RECOMMENDATION

We recommend the Academy:

- Develop formal policies and procedures for authorizing and/or terminating application users with access to the Academy's financial information system application.
- Maintain complete and accurate records of security events.
- Ensure all terminated employees and contractors have their access rights revoked upon termination.

ACADEMY RESPONSE

The Academy acknowledges the matters identified and concurs with the overall recommendation to align with Special Publication 800-53, Fifth Revision published by NIST and put in measures to align with the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001).

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

CURRENT FINDINGS - COMPLIANCE

2025-003 FINDING: Weaknesses with Payment Card Industry Data Security Standards

The Illinois Mathematics and Science Academy (Academy) did not complete all requirements to demonstrate full compliance with Payment Card Industry Data Security Standards (PCI DSS).

During our examination of the Academy's PCI compliance program, we noted the Academy had not completed 3 out of 4 quarterly vulnerability scans during the fiscal year. The scans that did occur during the examination period (May 2025), indicated that the Academy failed. The Academy's previous vulnerability scans expired in November 2023.

The PCI DSS requires organizations to regularly test the security of systems and networks (including vulnerability scans every three months).

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Academy to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Academy officials indicated the PCI DSS vulnerability scans were overlooked due to competing priorities at the Academy.

Failure to complete vulnerability scans leaves the Academy out of compliance with the PCI DSS and puts the Academy at risk of increased fees or having their ability to accept credit cards revoked. Additionally, there is an increased risk of failure of the controls intended to protect cardholder data entrusted to the Academy. (Finding Code No. 2025-003, 2024-005)

RECOMMENDATION

We recommend that the Academy implement procedures to ensure vulnerability scans are completed every three months as required.

ACADEMY RESPONSE

The Academy acknowledges this finding and concurs with the recommendation for the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001).

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

CURRENT FINDINGS - COMPLIANCE

2025-004 FINDING: Inadequate Controls Over Contracting Procedures

The Illinois Mathematics and Science Academy (Academy) did not have adequate controls over contracting procedures.

We examined 7 contracts executed in Fiscal Year 2025 and noted one contract (14%) totaling \$24,600 was executed by the Academy procurement officer and the vendor after services had commenced. The Academy's and the vendors' signatures (execution date) were applied 13 days after services began. The total cost of services incurred prior to the execution of the contract totaled \$860.

The Illinois Procurement Code (30 ILCS 500/20-80(d)) states that vendors shall not be paid for any goods that were received or services that were rendered before the contract was reduced to writing and signed by all necessary parties.

Academy officials indicated that the contract was signed late due to competing priorities and oversight.

Failure to timely execute contracts may result in payments which are unauthorized and results in noncompliance with the Illinois Procurement Code. (Finding Code No. 2025-004)

RECOMMENDATION

We recommend that the Academy enhance its controls to ensure contracts are executed prior to commencement of services.

ACADEMY RESPONSE

The Academy agrees with the finding as presented and has implemented procedures to ensure compliance with 30 ILCS 500/20-80(d).

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

CURRENT FINDINGS - COMPLIANCE

2025-005 FINDING: Noncompliance with the State Finance Act

Illinois Mathematics and Science Academy (Academy) did not comply with the requirements of the State Finance Act (Act) regarding transferring of income received to the Academy's Income Fund.

The Academy did not transfer the required amount of income received to the IMSA Income Fund within 10 days as required by the Act. Funds were received at various times throughout the Fiscal Year. The transfer for Fiscal Year 2025 income of \$928,574 was made on June 24, 2025.

The Act (30 ILCS 105/6a-6) requires the Academy to deposit all items of income into a local clearing account and transfer to the IMSA Income Fund (held in the State Treasury) all income (except income exempted by the Act) not later than 10 days after the receipt.

Academy officials indicated the fiscal year was nearly half over before becoming aware of the issue noted in the prior year. The Academy chose to wait until Fiscal Year 2025 was essentially finished before transferring the funds.

Failure to timely transfer the required amounts to the IMSA Income Fund results in noncompliance with the Act. (Finding Code No. 2025-005, 2024-004)

RECOMMENDATION

We recommend that the Academy ensure that all required transfers are made to the IMSA Income Fund within 10 days of receipt as required by the Act.

ACADEMY RESPONSE

The Academy agrees with the finding and has taken steps to deposit all items of income and transfer to the IMSA Income Fund within the 10-day period set in the Act.

**STATE OF ILLINOIS
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

PRIOR FINDINGS NOT REPEATED

A **FINDING: Inadequate Controls over Identifying and Recording Unearned Revenue, Unavailable Revenue and Accounts Payable**

During the prior examination, the Illinois Mathematics and Science Academy (Academy) had not established adequate internal controls over identifying and recording deferred revenue, unavailable revenue, and accounts payable for financial reporting purposes.

During the current examination, we did not note any exceptions related to the Academy's identification and recording of deferred revenue, unavailable revenue, and accounts payable for financial reporting purposes. (Finding Code No. 2024-001)

B **FINDING: Noncompliance with Property and Equipment Requirements**

During the prior examination, the Academy did not fully comply with the requirements applicable to its property and equipment.

During the current examination, significant improvements were made and this finding has been moved to the immaterial findings letter. (Finding Code No. 2024-002)

C **FINDING: Noncompliance with the Fiscal Control and Internal Auditing Act**

During the prior examination, the Academy did not comply with the Fiscal Control and Internal Auditing Act (FCIAA) requirement of submitting its FCIAA certification to the Office of the Auditor General by May 1.

During the current examination, the Academy submitted its FCIAA certification prior to May 1. (Finding Code No. 2024-006)