



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS STATE BOARD OF EDUCATION**

State Compliance Examination  
For the Two Years Ended June 30, 2024

Release Date: May 6, 2025

FINDINGS THIS AUDIT: 11				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2022		5, 7	
Category 2:	6	3	9	2020	3,4	1	
Category 3:	0	0	0				
TOTAL	6	5	11				
FINDINGS LAST AUDIT: 15							

This digest covers the Illinois State Board of Education's (Agency) Compliance Examination for the two years ended June 30, 2024. A separate digest covering the Agency's financial audit as of and for the year ended June 30, 2024, was previously released on February 4, 2025. In total, this report contains 11 findings, 2 of which were reported in the Financial Audit.

**SYNOPSIS**

- (24-03) The Agency did not have adequate internal controls in place to monitor the requirements regarding professional educator license renewal.
- (24-04) The Agency did not comply with reporting procedures for the survey of learning conditions (climate survey) as completed by students and teachers.
- (24-05) The Agency failed to update administrative rules regarding administration of funding programs for class size reduction.

**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**

### **INSUFFICIENT CONTROLS OVER PROFESSIONAL EDUCATOR LICENSURE**

The Illinois State Board of Education (Agency) did not have adequate internal controls in place to monitor the requirements regarding professional educator license renewal.

#### **Failure to require or retain annual professional development activity data**

The Agency did not require or retain the annual professional development activity data from the approved providers within Illinois other than the providers they themselves audited. This exception was noted for 58 of 60 (97%) providers tested. (Finding 3, page 18). **This finding has been reported since 2020.**

We recommended the Agency implement controls to obtain, review, and document monitoring of annual data required to be submitted by approved providers providing professional development activities to ensure providers are meeting the Code requirements or seek statutory change.

#### **Agency agreed with recommendation**

The Agency agreed with the audit finding and the recommendation to implement controls for obtaining, reviewing, and documenting the monitoring of annual professional development activities offered by Illinois approved providers of professional development for licensure renewal. The Agency stated it anticipates being able to collect the statutory data points that verify high-quality professional development is being offered by Illinois approved providers of professional development who voluntarily use the PD+ system to offer professional development activities to licensed educators for licensure renewal. The Agency further stated it will work towards seeking statutory changes that facilitate the mandatory use of the PD+ system by all Illinois approved providers of professional development once all phases of work are completed. The Agency stated this will enable them to effectively monitor and ensure that all Illinois approved providers of professional development are meeting the required standards.

### **INSUFFICIENT CONTROLS OVER SURVEYS OF LEARNING CONDITIONS**

The Agency did not comply with reporting procedures for the survey of learning conditions (climate survey) as completed by students and teachers.

#### **Failure to provide public reports at the district or State level for annual climate surveys administered**

During our testing, we noted the Agency did not provide annual publicly available reports on survey indicators at the school district or state level for climate surveys administered. (Finding 4, page 19). **This finding has been reported since 2020.**

We recommended the Agency allocate the necessary resources to publicly report required climate survey data as required by State law or seek legislative remedy to the statutory requirement.

**Agency agreed with recommendation**

The Agency agreed with the finding and stated they are currently seeking a legislative change to the statute to better reflect the data that is gathered and reported.

**FAILURE TO UPDATE ADMINISTRATIVE RULES FOR CLASS SIZE REDUCTION FUNDING PROGRAMS**

The Agency failed to update administrative rules regarding administration of funding programs for class size reduction.

**Administrative rules do not reflect amendments to legislation passed in 2018**

In September 2006, the Agency adopted administrative rules (23 Ill. Admin. Code 565) regarding the implementation and administration of funding programs for class size reduction. In August 2018, Public Act 100-1046 (Act) was signed into law significantly updating the class size reduction grant program. Specifically, the Act amended the School Code to no longer limit the grant to kindergarten through 3rd grade, removed limitations on the application process, and changed the definition of allowable expenditures. During testing, we noted the Agency's administrative rules were last updated in June 2013, and therefore, do not reflect the changes made since the Act was passed. (Finding 5, page 20).

We recommended the Agency take prompt measures to either revise administrative rules to comply with the updated legislation regarding funding for class size reduction or seek legislative remedy to the statutory requirement.

**Agency agreed with recommendation**

The Agency agreed with the finding. The Agency stated it has collaborated with the Legislative Affairs Department, and the mandate for repeal of the statute has been included in HB 3810, on page 370, line 22. The Agency stated this will be monitored to ensure appropriate follow-through during the 104th General Assembly, Spring session. The Agency further stated that if repeal is not achievable through legislative action, they will proceed with rulemaking as necessary.

**OTHER FINDINGS**

The remaining findings are reportedly being given attention by Agency personnel. 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 Agency as of and for the years ended June 30, 2024, 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, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2024-003 and 2024-004. Except for the noncompliance described in these findings, the accountants stated the Agency complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Sikich CPA LLC.

**SIGNED ORIGINAL ON FILE**

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COURTNEY DZIERWA  
Division Director

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

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FRANK J. MAUTINO  
Auditor General

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