SUMMARY REPORT DIGEST

ILLINOIS DEPARTMENT OF PUBLIC HEALTH

State Compliance Examination **Release Date: July 23, 2026**
For the Two Years Ended June 30, 2025

FINDINGS THIS AUDIT: 40

	New	Repeat	Total
Category 1:	**1**	**6**	**7**
Category 2:	5	28	33
Category 3:	0	0	0
TOTAL	**6**	**34**	**40**

FINDINGS LAST AUDIT: 39

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
2023	**25-6**	**25-30, 25-31, 25-32, 25-33 25-34, 25-35 25-36**	
2021	**25-4, 25-5**	**25-19, 25-26, 25-27, 25-28**	
2019		**25-25**	
2017	**25-3**	**25-9, 25-17, 25-23, 25-24**	
2015		**25-15, 25-18, 25-20, 25-29**	
2013	**25-2**	**25-8, 25-12, 25-21**	
2011		**25-11, 25-22**	
2007	**25-1**	**25-10, 25-13**	
2003		**25-14**	

SYNOPSIS

- (**25-01**) The Illinois Department of Public Health (Department) did not exercise adequate internal controls over State vehicles.

- (**25-11**) The Department did not exercise adequate controls over the approval and reporting of overtime to ensure employees' overtime requests were properly approved and overtime worked details were timely reported.

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 CONTROLS OVER THE ADMINISTRATION OF STATE VEHICLES

The Illinois Department of Public Health (Department) did not exercise adequate internal controls over State vehicles.

The Department's fleet consisted of 104 vehicles at June 30, 2024 and 127 at June 30, 2025. Of those vehicles, 60 were personally assigned to employees during Fiscal Year 2024 and 71 in Fiscal Year 2025.

Following are some of the more significant issues we noted:

Vehicles were not properly maintained

- The Department did not ensure its vehicles were properly maintained during the engagement period. The auditors reviewed the maintenance records for 30 vehicles and noted:

Oil changes were performed untimely

  - Seven (23%) vehicles tested received oil changes 136 to 8,361 miles past the allowed oil change interval. Additionally, five (17%) vehicles tested had inadequate documentation; therefore, we were not able to determine whether these vehicles had oil changes within the allowed interval.

Tire rotations performed untimely and documentation of rotations not maintained

  - One (3%) vehicle tested did not receive a tire rotation, as required. Additionally, five (17%) vehicles had tire rotations past the allowed interval. Further, five vehicles (17%) had inadequate documentation; therefore, we were not able to determine whether these vehicles had tire rotations within the allowed interval.

Vehicle inspections were not performed annually

  - Six (20%) vehicles tested did not undergo an annual inspection during the engagement period.

Maintenance records were not provided

  - The Department was not able to provide the maintenance records for ten (33%) vehicles tested; as such, we were not able to determine whether these vehicles were properly maintained.

Employee failed to report State vehicle usage

- The Department did not exercise adequate control over the personal use of State vehicles. As part of our testing, we requested the Department provide the population of its employees who are allowed the personal use of State vehicles. In response to the request, the Department provided such population; however, there was an employee who did not report State vehicle usage to the Department's Payroll Division during Fiscal Years 2024 and 2025. Due to this deficiency, we were unable to conclude the Department's records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) to test the Department's controls over monitoring and reporting of employee fringe benefits.

Even given the population limitation noted above, we performed our testing. During our testing, we noted:

Vehicle logs and certification forms were not reconciled for fringe benefit determination

Reported fringe benefits were overstated

- Fifty-six of 56 (100%) monthly vehicle logs and vehicle use certification forms tested were not reconciled for the determination of the fringe benefit value submitted for tax purposes. The Department only used the commuting days reflected in the certification forms to report fringe benefits. In addition, 20 of 56 (36%) monthly vehicle logs and vehicle use certification forms tested differed as to the number of commuting days the State vehicle was used, resulting in the net overstatement of reported fringe benefit payments for tax purposes totaling $234 in Fiscal Year 2024 and $225 in Fiscal Year 2025.

- The Department did not exercise adequate control over the required annual certifications of licensure and automobile liability coverage form (certification form). We noted the following:

Vehicle use certification forms were not submitted

  - Fourteen of 40 (35%) employees tested did not submit the certification forms during the engagement period.

Vehicle use certification forms submitted late

  - Two of 40 (5%) employees tested submitted the certification forms 49 and 56 days late.

Vehicle use certification form missing signature

  - One of 40 (3%) employees tested did not sign the certification form.

Individually Assigned Vehicle Report submitted late

- The Department did not timely and properly report vehicle assignment to DCMS. The Department submitted the Fiscal Year 2024 Individually Assigned Vehicle (IAV) Report 427 days late.

- The Department did not properly and timely submit accident reports. We noted the following:

SR-1 Reports were not properly signed

  - Two of five (40%) Illinois Motorist Report forms (Form SR-1) tested were not properly signed by the employees.

SR-1 Reports were not timely filed with DCMS

  - Two of five (40%) Form SR-1s tested were not timely filed with the DCMS. The Form SR-1s were submitted 2 and 156 days late. (Finding 1, pages 14-18) **This finding has been reported since 2007.**

We recommended the Department:

- Enforce vehicle maintenance schedules to ensure vehicle safety, to reduce future year expenditures for repairs, and to extend the useful lives of vehicles.

- Enforce controls to ensure proper reporting of fringe benefits and documentation related to the personal use of State vehicles.

- Review and enforce procedures over the timely filing of the required annual certifications of license and liability insurance.

- Remind staff of reporting requirements and develop a monitoring process to ensure all employee vehicle assignment changes and accidents, as well as the required annual report on Individually Assigned Vehicles, are properly completed and submitted to DCMS by the established due date.

Department agreed

The Department agreed with the finding and recommendation.

INADEQUATE CONTROLS OVER APPROVAL AND REPORTING OF OVERTIME

The Department did not exercise adequate controls over the approval and reporting of overtime to ensure employees' overtime requests were properly approved and overtime worked details were timely reported.

The Department paid $7,547,133 for 99,019 hours of overtime during Fiscal Year 2025 and $6,840,556 for 94,099 hours of overtime in Fiscal Year 2024. We tested a sample of 60 pay periods and 48 employees who worked overtime during Fiscal Years 2024 and 2025. The employees in our sample incurred 443 hours of overtime during the pay periods tested. Based on our review of the overtime pre-approval requests and overtime worked details, we noted the following:

Overtime details were not submitted in the timekeeping system timely

- Three of 48 (6%) employees tested worked 15 hours of overtime and did not enter the details in the timekeeping system, eTime, within the required submission dates. The details were submitted and entered from one to three days after the deadlines.

Overtime pre-approval requests were not timely submitted

- For three of 48 (6%) employees tested, overtime pre-approval requests totaling 14 hours were not timely submitted by employees. These requests were submitted from one to five days after the overtime was worked.

Overtime pre-approval requests were approved after overtime was worked

- For seven of 48 (15%) employees tested, overtime pre-approval requests totaling 31 hours were not pre-approved by the supervisors. These requests were approved from two to seven days after the overtime was worked or the overtime was submitted, whichever is later.

Overtime pre-approval requests exceeded the allowed maximum hours

- Twenty-seven of 48 (56%) employees tested had overtime pre-approval requests that exceeded the allowed maximum hours. These requests ranged from 20 to 90 hours. (Finding 11, pages 47-48) **This finding has been reported since 2011.**

We recommended the Department ensure overtime pre-approval requests are timely submitted, properly approved in advance, comply with allowable overtime limits, and documentation of pre-approval is maintained.

Department agreed

The Department agreed with this finding and recommendation.

OTHER FINDINGS

The remaining findings are purportedly being given attention by Department personnel. We will review the Department's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Department for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2025-001 through 2025-007. Except for the noncompliance described in these findings, the accountants stated the Department complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Roth & Company LLP.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:sdw