STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: July 2, 2026

FINDINGS THIS AUDIT: 8	New	Repeat	Total
Category 1:	**0**	**1**	**1**
Category 2:	1	6	7
Category 3:	0	0	0
TOTAL	1	7	8

FINDINGS LAST AUDIT: 7

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
2023	**25-1**	**25-4, 25-8**	
2021		**25-6, 25-7**	
2019		**25-2**	
2015		**25-3**	

SYNOPSIS

- **(25-02)** The Council did not timely submit its vouchers for payments to the Comptroller's Office during the examination period.
- **(25-04)** The Council did not file statutorily required reports and submissions or did not file them timely.

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

VOUCHER PROCESSING WEAKNESSES

The Council did not timely submit its vouchers for payments to the Comptroller's Office during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning (ERP) System operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Council to determine whether certain key attributes were properly entered by the Council's staff into ERP System. In order to determine the operating effectiveness of the Council's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's ERP System based on supporting documentation. The attributes tested were (1) vendor information, (2) expenditure amount, (3) object(s) of expenditure, and (4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

Vouchers were approved between 31 and 397 after receipt of a proper bill

We then conducted an analysis of the Council's expenditures data for Fiscal Years 2024 and 2025 and noted the Council did not timely approve 117 of 879 (13%) vouchers processed during the examination period, totaling $408,613. We noted these vouchers were approved between 31 and 397 days after receipt of a proper bill or other obligating document.

Travel vouchers were submitted between 37 and 77 days late

In addition, during our testing of travel vouchers, two of 15 (13%) travel vouchers, totaling $1,346, were not submitted timely, between 37 and 77 days late. (Finding 2, pages 12-13). **This finding has been reported since 2019.**

We recommended the Council timely approve proper bills and obligations due. We further recommend the Council ensure travel vouchers are timely submitted after employees' travel.

Council agreed

The Council agreed with the finding and indicated they will strengthen processes to ensure vouchers are approved within 30 days after receipt. In addition, the Council indicated they will provide additional training to staff to ensure travel vouchers are submitted within 60 days of the last date of travel.

INADEQUATE CONTROLS OVER REPORTING

The Council did not file statutorily required reports and submissions or did not file them timely.

During testing, we noted the following:

Council did not submit required reports or submitted reports late.

- The Council submitted its Fiscal Year 2023 Annual Report to the Governor's Office 365 days late. In addition, the Council did not submit its Fiscal Year 2024 Annual Report to the Governor's Office.

- The Council submitted the Public Accountability Report (PAR) Program and Indicator Worksheets for Fiscal Year 2024 to the Illinois Office of Comptroller 17 days late. In addition, the Council was unable to provide sufficient support to verify information reported in the Fiscal Year 2024 PAR.

- The Fiscal Year 2023 census data reconciliation was submitted by the Council to the State Employees' Retirement System (SERS) 208 days late.

- The Council did not submit its Fiscal Year 2024 Agency Workforce Report to the Governor's Office.

- The Council did not submit its responses to the 2024 State Employment Plan survey (employment data as of June 30, 2023) to the Department of Central Management Services (CMS).

- The SF-425 Federal Financial Report (FFR) ending September 30, 2024 was submitted by the Council to the U.S. Department of Health and Human Services (DHHS) 5 days late. (Finding 4, pages 16-18)

We recommended the Council strengthen its controls over reporting to ensure statutorily required reports are prepared, submitted timely as required by State laws, and properly supported.

Council agreed

The Council agreed with the finding and indicated that they will strengthen processes to ensure reports are submitted on time. In addition, the Council indicated they will maintain supporting documentation for information included in the reports.

OTHER FINDINGS

The remaining compliance findings are reportedly being given attention by the Council. We will review the Council'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 Council 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 Finding 2025-001. Except for the noncompliance described in this finding, the accountants stated the Council complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

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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:EMR