



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, 2024

Release Date: January 29, 2026

FINDINGS THIS AUDIT: 9				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	0	2	2020		24-8	
Category 2:	2	5	7	2018		24-7	
Category 3:	0	0	0	2016		24-6	
<b>TOTAL</b>	<b>4</b>	<b>5</b>	<b>9</b>	2014		24-4	
<b>FINDINGS LAST AUDIT: 6</b>				2007		24-5	

### INTRODUCTION

This digest covers our compliance examination of the Department of Transportation (Department) for the two years ended June 30, 2024. A separate Financial Audit as of and for the year ended June 30, 2024 was previously released on July 8, 2025. In total, this report contains 9 findings, 3 of which were reported in the financial audit.

### SYNOPSIS

- (24-4) The Department did not maintain documentation to substantiate the timely inspections of bridges in its database.
- (24-9) The Department did not timely submit receipts for deposit into the State's treasury.

**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 TIMELY AND ACCURATE INFORMATION ON BRIDGE INSPECTIONS**

The Illinois 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, nonredundant steel tension member (NSTM), and element level inspections.

#### **Routine Inspections**

##### **166 untimely routine bridge inspections**

Of the total 26,879 open bridges that the Department is required to inspect or cause to be inspected, 23,917 were slated for a routine inspection during the period of July 1, 2022 to June 30, 2024. 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, 2024, 166 (0.69%) bridges were untimely for a routine inspection (up from 11 as of July 1, 2022) and were 92 to 919 days late.

#### **Special Inspections**

##### **30 untimely special inspections**

Of the total 26,879 open bridges that the Department is required to inspect or cause to be inspected, 2,647 bridges were slated for a special inspection during the period of July 1, 2022 to June 30, 2024. 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, 2024, 30 (1.13%) bridges were untimely for a special inspection (down from 44 bridges as of July 1, 2022) and were 96 to 736 days late.

#### **Underwater Inspections**

##### **11 untimely underwater inspections**

Of the total 26,879 open bridges that the Department is required to inspect or cause to be inspected, 335 were slated for an underwater inspection during the period of July 1, 2022 to June 30, 2024. 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, 2024, 11 bridges (3.28%) were untimely for an underwater inspection (Up from 1 as of July 1, 2022) and were 96 to 807 days late.

### **NSTM Inspections**

#### **7 untimely NSTM inspections**

Of the total 26,879 open bridges that the Department is required to inspect or cause to be inspected, 520 were slated for a NSTM inspection during the period of July 1, 2022 to June 30, 2024. 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, 2024, 7 bridges (1.35%) were untimely for a NSTM inspection (down from 8 as of July 1, 2022) and were 131 to 704 days late.

### **Element Level Inspections**

#### **12 untimely element level inspections**

Of the total 26,879 open bridges that the Department is required to inspect or cause to be inspected, 8,646 were slated for an element level inspection during the period of July 1, 2022 to June 30, 2024. 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, 2024, 12 bridges (0.14%) were untimely for an element level inspection and were 109 to 719 days late. (Finding 4, pages 14-17). **This finding has been reported since 2014.**

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.

#### **Department officials accepted the recommendation**

Department officials accepted the recommendation and outlined a corrective action plan.

## **RECEIPT PROCESSING WEAKNESS**

The Department did not timely submit receipts for deposit into the State's treasury.

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 receipt testing at the Department to determine whether certain key attributes were properly entered by the

Department's staff into the ERP System. In order to determine the operating effectiveness of the Department's internal controls related to receipt processing, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP System based on supporting documentation. The attributes tested were (1) amount, (2) fund being deposited into, (3) date of receipt, (4) date deposited, and (5) SAMS Source Code.

#### **Department incorrectly utilized attribute fields**

During testing, we noted the Department incorrectly utilized the fields for two of these attributes. The Department used the date of receipt field to record the date of deposit, and vice versa.

With consideration for these misapplied attributes, we then conducted an analysis of the Department's receipts data, consisting of 31,767 paper checks, for fiscal years 2023 and 2024 to determine compliance with the State Officers and Employees Money Disposition Act (Act), noting the following noncompliance:

#### **Receipts not deposited timely**

- The Department did not deposit 140 (0.44%) receipt items, totaling \$10,000 or more, on the day received.
- The Department did not deposit 1,092 (3%) receipt items, exceeding \$500 but less than \$10,000, within 48 hours.
- The Department did not deposit 4,045 (13%) receipt items less than \$500 on the 1st or 15th of the month, whichever was earlier.

Because of the attribute issue noted above, the timeliness of refund checks received could not be tested using a data analysis. We tested a sample of 40 refunds and did not note any exceptions regarding timeliness of deposit. (Finding 9, Pages 27-28).

We recommended the Department deposit receipts within the timelines set by the Act. We also recommended the Department use the fields within the modules in accordance with DoIT's data dictionaries and other guidance.

#### **Department officials accepted the recommendation**

Department officials accepted the recommendation and outlined a corrective action plan.

### **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 examination.

**AUDITOR'S OPINION**

The auditors stated the financial statements of the Department as of and for the year ended June 30, 2024, are fairly stated in all material respects.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Department 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 2024-001 and Finding 2024-002. 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 CliftonLarsonAllen LLP.

**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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