

**STATE OF ILLINOIS  
ILLINOIS DEPARTMENT OF TRANSPORTATION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2024**

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



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**STATE OF ILLINOIS  
ILLINOIS DEPARTMENT OF TRANSPORTATION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2024**

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**STATE OF ILLINOIS  
ILLINOIS DEPARTMENT OF TRANSPORTATION  
STATE COMPLIANCE EXAMINATION  
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**DEPARTMENT OFFICIALS**

Secretary	Gia Biagi (05/30/25 – present)
Secretary (Acting)	Gia Biagi (01/13/25 – 05/29/25)
Secretary (Interim)	Terrence Glavin (01/01/25 – 01/12/25)
Secretary	Omer Osman (06/01/21 – 12/31/24)
Assistant Secretary	Thomas Carney (08/04/25 – Present) Vacant
Chief of Staff	Art Moore (06/01/2024 - present) Vacant (06/01/23 – 05/31/24) Georgina (Syas) White (07/01/20 – 05/31/23)
Deputy Chief of Staff	Vacant
Chief Operating Officer	John Donovan (09/01/23 – present) Vacant (04/23/22 – 08/31/23)
Deputy Secretary of Communications and Legislative Affairs	Jeremy LaMarche (04/24/23 – present) Vacant (03/01/23 – 04/23/23) Becky Locker (05/16/22 – 02/28/23)
Deputy Secretary of Administration, Diversity and Legal Affairs	Terrence Glavin (05/16/23 – present) Vacant (01/01/23 – 05/15/23) Margaret vanDijk (03/16/21 – 12/31/22)
Deputy Secretary of Project Implementation	Ryan Mitchell (01/02/26 – Present) Vacant (07/01/22 – 01/01/26)
Chief Fiscal Officer	Vicki Wilson
Director, Office of Planning and Programming	Holly (Ostdick) Bieneman
Deputy Director, Office of Planning and Programming	Elizabeth Irvin
Director, Office of Highways Project Implementation	Lora Rensing (12/16/24 – present) Vacant (08/01/24 – 12/15/24) Stephen Travia (07/01/21 – 07/31/24)
Deputy Director, Office of Highways Project Implementation	Justan Mann
Director, Office of Intermodal Project Implementation	Jason Osborn

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Deputy Director, Rail, Office of Intermodal Project Implementation	Carrie Cooper (12/09/23 – present) Vacant (01/01/24 – 12/08/23) John Oimoen (07/01/20 – 12/31/23)
Deputy Director, Transit, Office of Intermodal Project Implementation	Ashounta Reese
Deputy Director, Aeronautics, Office Of Intermodal Project Implementation	Clayton Stambaugh
Director, Office of Communications	Guy Tridgell
Director, Office of Legislative Affairs	Aaron Gold-Stein (08/16/23 – present) Vacant (07/01/23 – 08/15/23) Matthew McAnarney (01/01/22 – 06/30/23)
Director, Office of Finance and Administration	Vicki Wilson
Deputy Director, Office of Finance And Administration	Matt Magalis
Director, Office of Business and Workforce Diversity	Brandy Phillips (09/18/23 – present) Vacant (10/01/22 – 09/17/23) Jonathan McGee (05/02/22 – 09/30/22)
Deputy Director, Office of Business and Workforce Diversity	Brian Hendricks (10/01/24 – Present) Vacant (07/01/22 – 09/30/24)
Director, Office of Chief Counsel/ Chief Legal Counsel	Michael Prater (05/01/24 – present) Michael Prater (Acting) (06/28/23 – 04/30/24) Vacant (06/16/23 – 06/27/23) Yangsung Kim (06/01/21 – 06/15/23)
Deputy Chief Counsel	Kathleen Abbott (12/01/25 – Present) Vacant (07/01/22 – 11/30/25)
Director/Chief Internal Auditor, Office of Internal Audit	Stephen Kirk
Deputy Director, Internal Audit	Vacant

**Department's main offices are located at:**

2300 S. Dirksen Parkway  
Springfield, IL 62764

69 W. Washington Street  
Chicago, IL 60602



# Illinois Department of Transportation

2300 South Dirksen Parkway / Springfield, Illinois 62764

January 5, 2026

CliftonLarsonAllen LLP  
301 S.W. Adams Street, Suite 1000  
Peoria, Illinois 61602

Ladies and Gentlemen:

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 State of Illinois, Department of Transportation (Department). 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 Department's compliance with the following specified requirements during the two-year period ended June 30, 2024. Based on this evaluation, we assert that during the years ended June 30, 2023, and June 30, 2024, the Department has materially complied with the specified requirements listed below.

- A. The Department 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 Department 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 Department 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 Department 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 Department on behalf of the State or held in trust by the Department have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Department of Transportation

**SIGNED ORIGINAL ON FILE**

Gia Biagi  
Secretary of Transportation

**SIGNED ORIGINAL ON FILE**

Vicki Wilson  
Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

Michael Prater  
Chief Legal Counsel

**STATE OF ILLINOIS  
ILLINOIS DEPARTMENT OF TRANSPORTATION  
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**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*.

**ACCOUNTANTS' REPORT**

The Independent Accountant's Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	9	6
Repeated Findings	5	5
Prior Recommendations Implemented or Not Repeated	1	7

**STATE OF ILLINOIS  
ILLINOIS DEPARTMENT OF TRANSPORTATION  
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**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>CURRENT FINDINGS</b>				
2024-001	10	New	Inadequate Controls over Capital Assets	Material Weakness and Material Noncompliance
2024-002	12	New	Inadequate Controls over Financial Reporting	Material Weakness and Material Noncompliance
2024-003	13	New	Inadequate Controls over Accounts Payable	Significant Deficiency and Noncompliance
2024-004	14	2022/2014	Failure to Maintain Timely and Accurate Information on Bridge Inspections	Significant Deficiency and Noncompliance
2024-005	18	2022/2007	Inadequate Controls over the Administration of State Vehicles	Significant Deficiency and Noncompliance
2024-006	20	2022/2016	Failure to Control Outdoor Advertising	Significant Deficiency and Noncompliance
2024-007	22	2022/2018	Noncompliance with Reporting Requirements	Significant Deficiency and Noncompliance
2024-008	25	2022/2020	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2024-009	27	New	Receipt Processing Weakness	Significant Deficiency and Noncompliance

**PRIOR FINDING NOT REPEATED**

A	29	2022/2022	System Access Weaknesses
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**EXIT CONFERENCE**

The Department waived an exit conference in a correspondence from Stephen Kirk, Chief Internal Auditor, on December 12, 2025. The responses to the recommendations were provided by Samantha Fritz, External Audit Coordinator, in a correspondence dated December 24, 2025.





## INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

### Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Department of Transportation (Department) 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 two years ended June 30, 2024. Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Department 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 Department 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 Department 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 Department 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 Department on behalf of the State or held in trust by the Department 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 Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, 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 modified 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 Department's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Department during the two years ended June 30, 2024. As described in the accompanying Schedule of Findings as items 2024-001 and 2024-002, the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2024, 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 2024-003 through 2024-009.

The Department's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Department'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 Department 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 Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2024-001 and 2024-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2024-003 through 2024-009 to be significant deficiencies.

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

The Department's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Department'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**

**CliftonLarsonAllen LLP**

Peoria, Illinois  
January 5, 2026

**STATE OF ILLINOIS  
ILLINOIS DEPARTMENT OF TRANSPORTATION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2024**

**Finding 2024-001     Inadequate Controls over Capital Assets**

The Illinois Department of Transportation (Department) has not established adequate internal controls over accurately recording capital asset activity for financial reporting purposes.

During our testing, we noted deficiencies within capital assets:

- The Department did not accurately account for capital assets. The effect of this misstatement in the Department's government-wide financial statement was an understatement of infrastructure assets of \$2,600,138,000, an understatement of accumulated depreciation of \$54,593,000, and an understatement of net position of \$2,545,545,000 as of June 30, 2024.
- During our testing of capital asset additions, we noted that the Department capitalized items that should have been expensed rather than capitalized. The Department analyzed the additions population and determined that the error for fiscal year 2024, net of accumulated depreciation, was \$231,790,000. This misstatement resulted in an overstatement of infrastructure assets, net of accumulated depreciation, and an overstatement of net position of \$231,790,000 in the Department's government-wide financial statements. It was also determined that the same deficiency occurred in fiscal years 2022 and 2023, leading to a restatement to decrease the beginning net position of governmental activities by \$507,787,000.

The Department posted audit adjustments for both issues to correct its financial statements as of and for the year ended June 30, 2024.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources or funds applicable to operations are properly recorded and accounted for to permit preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include procedures to ensure adherence to accounting principles generally accepted in the United States of America and appropriately record assets and accumulated depreciation reported in the Department's financial statements.

Concept Statement No. 1 of the Governmental Accounting Standards Board, *Objectives of Financial Reporting* (GASBCS 1, paragraph 64), states, "Financial reporting should be reliable; that is, the information presented should be verifiable and free from bias and should faithfully represent what it purports to represent. To be reliable, financial reporting needs to be comprehensive." The accounting of capital assets requires basic controls to ensure the accuracy and reliability of financial reports.

Department officials stated the understatement of infrastructure assets was due to a formula error when calculating depreciation. The overstatement of infrastructure additions was due to a change in the report utilized to calculate additions. The report was previously generated from a now retired system and included only expenditure data for construction projects. The system the report is now run from included non-capital expenditure data which was not appropriately filtered out when calculating infrastructure additions.

Failure to properly record capital asset activity could result in a material misstatement of the Department's financial statements. (Finding Code No. 2024-001)

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**Recommendation**

We recommend the Department strengthen internal controls over capital assets, including enhanced review procedures for asset activity and capitalization decisions.

**Department Response**

The Department agrees with the finding. The error in the calculation of infrastructure assets, accumulated depreciation and net position has been fixed. The beginning net position was adjusted to correct capitalized assets error and will use the correct report for capitalizable expenditures for the infrastructure additions. The Department will continue to enhance the review processes to avoid such errors in the future and ensure adherence to US generally accepted accounting principles to appropriately record assets and accumulated depreciation reported in the Department's financial statements and enhance review processes to avoid formula errors in the future.

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**Finding 2024-002     Inadequate Controls over Financial Reporting**

The Illinois Department of Transportation (Department) restated beginning net position for the General Fund and the Nonmajor Funds due to the correction of error in the prior year financial statements.

During our review of the Department's financial statements, we observed the Department had reclassified the Grade Crossing Protection Fund (Fund 0019) to be included within the General Fund. Fund 0019 was incorrectly reported in previous years as a Nonmajor Special Revenue Fund. In the current year, the Department discovered this error and restated beginning fund balance in order to increase the General Fund's beginning fund balance and decrease the Nonmajor Funds' beginning fund balance by \$151,247.

The State of Illinois Office of Comptroller's (IOC) fund classification listing within the Statewide Accounting Management System (SAMS) Manual states Fund 0019 should be reported within the General Fund. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources or funds applicable to operations are properly recorded and accounted for to permit preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include procedures to ensure adherence to accounting principles generally accepted in the United States of America and the correct classification of funds based on the IOC's SAMS Manual.

Department officials stated staff were previously unaware of this fund being classified as a General Fund and collapsed into the General Revenue Fund on the statewide financial statements.

Failure to properly report funds within their correct fund classification could result in a material misstatement of the Department's financial statements. (Finding Code No. 2024-002)

**Recommendation**

We recommend the Department review the SAMS manual annually to ensure funds are classified properly in the financial statements.

**Department Response**

The Department agrees with the finding. The error in the beginning net position has been fixed. The Department will review annually the Statewide Accounting Management System (SAMS) that may impact fund classification listings.

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**Finding 2024-003     Inadequate Controls over Accounts Payable**

The Illinois Department of Transportation (Department) has not established adequate internal controls over accurately identifying and recording period end accounts payable transactions for financial reporting purposes.

During our review of accounts payable, we noted the Department improperly recorded certain accounts payable transactions.

The Department's accounts payable and expenditures were understated by \$75,229,450. The Department elected to pass on making an adjusting entry to correct the financial statements for the year ended June 30, 2024.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources or funds applicable to operations are properly recorded and accounted for to permit preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include procedures to ensure adherence to accounting principles generally accepted in the United States of America and appropriately record liabilities and expenditures reported in the Department's financial statements.

Governmental Accounting Standards Board (GASB) Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* requires government-wide financial statements to be prepared using the economic resources measurement focus and the accrual basis of accounting. The accrual basis of accounting records revenues and expenses when they are earned or incurred, regardless of when the cash is actually received or paid.

Department officials stated, of the \$75,229,450 understatement noted by the auditors, \$43,197,882 is due to untimely processing of invoices, which resulted in the payable not being recorded. For the remaining \$32,031,568, the Department follows the process established in consultation with a contractual accounting firm in recording accounts payable to comply with Generally Accepted Accounting Principles. Further, the majority of the Department's programs are reimbursement-based, and expenditures are not known until the invoice is received and supporting documentation is reviewed.

Failure to properly record accounts payable could result in a material misstatement of the Department's financial statements. (Finding Code No. 2024-003)

**Recommendation**

We recommend the Department strengthen internal controls over capital assets, including enhanced review procedures for asset activity and capitalization decisions.

**Department Response**

The Department agrees with the finding. The Department will continue to enhance processes to prevent untimely processing of invoices and will review each fund to see if inclusion in an estimate model would be prudent.

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**Finding 2024-004      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 National Bridge Inspection Standards (NBIS), contained in the Federal Regulations (23 CFR 650 Subpart C), establish requirements for bridge inspections. NBIS requires that all bridges more than 20 feet in length located on public roads be inspected in accordance with the federal standards.

The Department is responsible for ensuring that all highway bridges on public roads in the State are inspected. We obtained an inventory as of July 1, 2024, of Illinois bridges fitting the criteria of the NBIS as requiring an inspection, which showed the respective inspection dates for each bridge. The bridge inventory data included a total of 26,900 bridges that the State is responsible for, 26,879 of which are open to the public.

Federal Regulations (23 CFR 650.311(e)) outlines the bridge inspection interval tolerance per NBIS. The acceptable tolerance for intervals of less than 24 months for the next inspection is up to two months after the month in which the inspection was due. The acceptable tolerance for intervals of 24 months or greater for the next inspection is up to three months after the month in which the inspection was due. Exceptions to the inspection interval tolerance due to rare and unusual circumstances must be approved by the Federal Highway Administration (FHWA) in advance of the inspection due date plus the two or three-month tolerances listed above.

**Inspection Timeliness**

The Department conducts or monitors other entities to ensure various types of bridge inspections are performed depending on the type, location, and other factors. We examined the timeliness of routine, special, underwater, nonredundant steel tension member (NSTM), and element level inspections noting 226 untimely inspections across 212 bridges as some bridges require more than one type of inspection.

**Routine Inspections**

Federal Regulations (23 CFR 650.305) define a routine inspection as a regularly scheduled inspection consisting of observation and/or measurements needed to determine the physical and functional condition of the bridge, to identify any changes from initial or previously recorded conditions, and to ensure that the structure continues to satisfy present service requirements.

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 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, 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.



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**Special Inspections**

Federal Regulations (23 CFR 650.305) define a special inspection as an inspection scheduled at the discretion of the bridge owner used to monitor a particular known or suspected deficiency. Special inspections may be prompted by structural damage or deterioration, conditions affecting the stability of the structure, or for other reasons. Some examples of conditions that might warrant a special inspection are damage/deterioration to main load-carrying members, settlement/ movement of substructure units or adjacent embankment, and structural details with histories of poor performance. The Department's Structural Services manual lists 20 different special inspection code types. Some bridges have more than one type of special inspection conducted.

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**

Federal Regulations (23 CFR 650.305) define an underwater inspection as an inspection of the underwater portion of a bridge substructure and the surrounding channel that cannot be inspected visually at low water by wading or probing, generally requiring diving or other appropriate techniques. The Department's Structural Services Manual states that generally bridges in water deeper than four feet require 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.

**Nonredundant Steel Tension Member (NSTM) Inspections**

Federal Regulations (23 CFR 650.305) define a NSTM inspection as a hands-on inspection of a NSTM member or multiple member components that may include visual and other nondestructive evaluation. These inspections are performed on steel bridge tension members and tension components of members whose failure could be expected to result in the collapse of the bridge or a portion of the bridge.

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.

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**Element Level Inspections**

Federal Regulations (23 CFR 650.305) define an element level inspection as a quantitative condition assessment with data collected during bridge inspections, that indicates the severity and extent of defects in bridge elements. These inspections are performed on individually identified elements of a bridge such as decks, beams, beam ends, expansion joints, bearings, piers, etc.

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.

Department officials stated the delinquencies noted were due to bridges being newly constructed & misunderstanding of the initial inspection interval of 90 days, ISIS database errors (which have since been fixed), staffing shortages, weather, oversight, clerical error, interval change, and IDOT's lack of staffing to track inspection timeliness.

This finding was first reported during the period ended June 30, 2014. In the subsequent years, the Department has been unsuccessful in fully implementing appropriate corrective action or procedures.

The Department's failure to comply with federal regulations regarding bridge inspections and maintain an appropriate database of bridge inspections could result in a public safety risk. (Finding Code No. 2024-004, 2022-001, 2020-002, 2018-002, 2016-002, 2014-008)

**Recommendation**

We recommend 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 Response**

The Department agrees with the finding. The Department has already completed or is in the process of completing several corrective actions based on the FHWA NBIP Metric Reviews for PY 2024 and PY 2025. The PY 2024 and PY 2025 NBIP Metric Reviews covered the period from 3/2022 through 2/2023 and 3/2023 through 2/2024 respectively. The PY 2024 and PY 2025 NBIP Metric Reviews encompass 20 of the 24 months included in the External Audit. Below are corrective actions taken by IDOT in the past few years and IDOT has received very positive feedback from the FHWA on the progress made.

- Staffing – Bridge Management Group Vacancies Filled

Between February 2021 and October 2025, the Department has been able to onboard five additional engineering staff members into the bridge management group to assist with bridge management activities.

- Consultant Contracts to Supplement IDOT Staffing

The Department is supplementing our bridge management staffing with seven consulting firms. These firms are assisting with bridge management activities. These activities include but are not limited to:

- Tracking inspection delinquencies
- Tracking bridge load postings and closures

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- Evaluating applicable foundations for scour
  - Developing scour plans of action
  - Conducting National Bridge Inventory Program (NBIP) quality assurance reviews
  - Sampling bridges for adequate documentation
  - Sampling bridges for inventory data quality
  - Updating and testing IDOT's Bridge Scour Monitoring Program, BridgeWatch
  - Completing complex bridge inspection plans for moveable bridges
  - IDOT Structural Services Manual revisions
- Centralizing non-IDOT Bridge Inspections

The Department has initiated a new program to centralize non-IDOT bridge inspections with the assistance of consultants.

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**Finding 2024-005     Inadequate Controls over the Administration of State Vehicles**

The Illinois Department of Transportation (Department) did not have adequate controls ensuring the maintenance of State vehicles, the reporting of vehicle accidents to the Department of Central Management Services (CMS), and calculating the fringe benefits to employees for personal use of assigned State vehicles.

During testing of vehicle maintenance reports, we noted the following exceptions:

- 23 of 60 (38%) vehicles tested did not have routine oil change and maintenance performed on a timely basis. These vehicles were driven from 71 to 7,893 miles after an oil change was required.
- 8 of 60 (13%) vehicles tested did not have an annual maintenance performed during the fiscal year tested.

The criteria for an oil change were based on schedules provided by CMS as well as the Department's internal vehicle policies. The Illinois Administrative Code (44 Ill. Adm. Code 5040.410) requires agencies to have vehicles inspected by CMS or an authorized vendor at least once per year or as required by law and to maintain vehicles in accordance with schedules provided by CMS or with other schedules acceptable to CMS that provide for proper care and maintenance of special use vehicles. Failure to adequately maintain vehicles can cost the State significant amounts in future years through additional repair bills and shortened useful lives for vehicles.

Department officials stated the deficiencies related to vehicle maintenance are due to competing priorities and CMS garage staffing levels.

During testing of 60 reported accidents involving State-owned vehicles, we noted the following exceptions:

<b>Exception Noted on Tested Accident</b>	<b>Quantity</b>	<b>Days Late</b>
Accident not reported to CMS on Form SR-1 on a timely basis	3	1 to 8
Form SR-1 not completed in a timely manner	8	1 to 66
Form SR-1 was not appropriately dated; thus, we could not verify form was completed within 3 days as required	2	N/A

The Illinois Administrative Code (44 Ill. Adm. Code 5040.520) requires the Motorist's Report of Illinois Motor Vehicle Accident Form (SR-1) to be completed as soon as possible, in its entirety, including a description of the accident, and submitted to the office of the current insurance carrier. In no case is this report to be completed later than three days following an accident. In all cases, the completed SR-1 must be received by the Auto Liability Unit within seven days to ensure coverage under the State's auto liability plan.

Department officials stated untimely reporting can occur for a multitude of reasons, including, but not limited to occurrence where driver/operator was not aware of the incident occurrence, and the unavailability of seasonal workers during peak snow and ice emergencies.

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During our testing, we noted for 5 of 60 (8%) employees assigned a State vehicle, the Department had incorrectly calculated employee fringe benefits. The Department overcharged two employees a total of \$21 and undercharged three employees a total of \$9. The Internal Revenue Service (IRS) Employer's Tax Guide to Fringe Benefits (Publication 15-B) requires employers to determine the value of a vehicle provided to an employee for commuting use by multiplying each one-way commute by \$1.50. This amount must be included in the employee's wages or reimbursed by the employee.

Department officials stated the deficiencies noted related to fringe benefits are due to employee and supervisor oversight.

This finding was first reported during the period ended June 30, 2007. In subsequent years, the Department has been unsuccessful in fully implementing appropriate corrective action or procedures.

Failure to adequately maintain controls over the administration of State vehicles represents noncompliance with State and Department vehicle requirements and IRS requirements, and could increase the State's potential liability and risk of loss. (Finding Code No. 2024-005, 2022-002, 2020-006, 2018-004, 2016-005, 2014-013, 12-12, 10-11, 09-8, 08-8, 07-12)

### **Recommendation**

We recommend the Department continue to develop and implement procedures which create stronger controls over its vehicles. We recommend the procedures encompass the responsibilities incumbent upon employees at both the District and Central Office levels if they utilize Department vehicles and address compliance, recordkeeping, maintenance, and accountability. We further recommend the Department ensure employees and individuals utilizing State vehicles are properly trained on the related procedures, rules, and regulations.

### **Department Response**

The Department agrees with the finding. The Department is currently in the process of implementing the CMS mandated telematics maintenance system in all on-road vehicles. This new system will help provide reminders of service due. This should help with regular required maintenance. Additionally, the Department will provide reminders to both employees and supervisors responsible for reporting on individually assigned vehicles (IAV) to make sure they are double checking the accuracy of their IAV reporting and are following the guidance provided on the IAV mileage tracking form prior to signing it. The Department is also going to add this to upcoming trainings including new employee orientation. With regard to accident reporting, the Bureau of Claims remains very aggressive in compelling compliance with the timely reporting requirements of the Plan. Claims has presented to the OHPI District Safety and Claims Managers as well as the OHPI District Administrative Managers, during this reporting period as well as FY2025. Claims has again, re-issued the Vehicle Accident/Incident Reporting posters to all work locations.

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**Finding 2024-006      Failure to Control Outdoor Advertising**

The Illinois Department of Transportation (Department) did not comply with State laws or its own written procedures that control the outdoor advertising adjacent to the primary and interstate highways during the engagement period.

We noted the Department had developed a process to inventory outdoor advertising and identify potentially illegal signs. The Department's inventory of all active signs as of June 30, 2024, totaled 12,449 signs. Of the total active signs, 5,695 (46%) were determined to be potentially illegal. Of the 5,695 potentially illegal signs, the Department noted:

- 4,013 signs were deemed potentially illegal, and the Department has not notified the owners of the sign of noncompliance.
- 239 of the 4,013 signs noted in the first bullet point were regulated by municipalities; thus, the Department did not deem enforcement of compliance by the sign owners to be viable.
- 1,682 signs were affected by the United States Supreme Court's decision in *Reed v. Town of Gilbert*, 576 U.S. 155 (2015), thus the Department did not deem enforcement of compliance by the sign owners to be viable.

During testing of fiscal years 2023 and 2024 it was noted that the Department removed 628 and discovered 492 potentially illegal signs.

The Highway Advertising Control Act of 1971 (Act) (225 ILCS 440 et seq.) requires the Department to regulate outdoor advertising, signs, displays, and devices in areas adjacent to highways. The Act (225 ILCS 440/10) requires signs declared to be unlawful and a public nuisance to be removed or brought into compliance by the owner within 30 days after receipt of notice by certified mail by the Department. It further requires the Department to remove and dispose of illegal signs. The Illinois Administrative Code (Code) (92 Ill. Adm. Code 522) establishes rules concerning the control of outdoor advertising adjacent to primary and interstate highways. The Code (92 Ill. Adm. Code 522.140) requires the Department, when a sign has been found to be unlawful and not brought into compliance as required within 30 days, to sell, remove, or paint all unlawful signs, or seek a court order to force abatement by the sign owner. The sign owners are then required to reimburse the Department for all costs incurred.

Department officials stated, as noted in previous examinations, inefficient oversight, and implementation of the Outdoor Advertising Control Program in the four decades prior to program centralization in 2011 led to a proliferation of illegal advertising signs throughout the State. Department officials further stated that the limited staff of two employees, including one with a tenure of less than 16 months, have been focused on developing a new database to track the outdoor advertising sign inventory and processing new permit applications and daily public correspondence. The Department has also paused its efforts to pursue a significant number of illegal signs until it completes its work on updating Administrative Rules that in part will clarify what signs are required to be permitted or considered illegal and the steps necessary to enforce the statutes requirement by logical and practical and proper administrative needs.

This finding was first reported during the period ended June 30, 2016. In subsequent years, the Department has been unsuccessful in fully implementing appropriate corrective action or procedures.

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Failure to ensure highway signs are legal and obtain the proper ownership documentation resulted in noncompliance with State statutes and regulations. (Finding Code No. 2024-006, 2022-003, 2020-008, 2018-006, 2016-008)

**Recommendation**

We recommend the Department notify the sign owners of the signs determined to be illegal based upon current statutory guidance as required or seek appropriate legislative remedy.

**Department Response**

The Department agrees with the finding. The Department failed to ensure all signs along controlled highways are legal and obtain the proper ownership documentation as statutorily mandated. While the sample reviewed within this recent audit did not show compliance, the signs considered potentially illegal have been reduced from 7,682 to 5,695 since the initial FY 17 audit (26% reduction of illegal signs). The number of illegal signs in the database changes each reporting period because new illegal signs are discovered during yearly inspections. Types of illegal signs inventoried range from very large billboards, as large as over 5,000 Sq. Ft., to small service club or religious signs, typically 8 Sq. Ft. or less.

The Department continues to work in response to a joint Federal Highway Administration and Department Process Review on the Department's outdoor advertising control program from 2015, where the Department outlined an action plan that we believe addresses the subject of this audit finding as well. The Department developed and continues to work on a tiered approach, based in part on the action plan, and involves the following: 1) streamline Department policy and procedures, 2) update the Federal-State Agreement regarding control of outdoor advertising, 3) contact outdoor advertising stakeholders for comments, 4) continue to remove illegal signs, 5) and finally to recommend updates to State legislation and administration rules that govern the Department's regulation to control outdoor advertising.

In regard to the removal of illegal signs, the Department has, and continues to be, focused on the removal of the signs that will not be affected by proposed legislation and administrative rule changes due to the Reed & Austin cases. The Austin case was decided in April of 2022, and the Department is seeking guidance from our Office of Chief Counsel in order to lower the number of currently illegal signs which may become permitted after legislative and administrative rule changes. Per the audit recommendation, the owners of signs found to be illegal under current guidelines will be notified, starting with the signs that have been installed for the least amount of time. In the cases of signs that may be legal after regulation updates, the Department has decided to not to pursue removal at this time, and to focus attention on the regulation updates first.

The Department, through the Office of Highways Project Implementation, Bureau of Land Acquisition, is striving to improve the Outdoor Advertising Control Program by streamlining processes, updating regulations, and has hired additional staff to help reduce the number of illegal signs and obtain the proper ownership documentation as statutorily mandated. The Department's goal is to have the mechanisms, policies, and regulations in place by 2027, pending legislative, administrative and Federal Highway Administration concurrence, to efficiently regulate outdoor advertising and expeditiously remove illegal signs as required by Federal and State Law.

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**Finding 2024-007      Noncompliance with Reporting Requirements**

The Illinois Department of Transportation (Department) did not adhere with various reporting requirements established by State law.

During our testing, we noted the following:

- The State Finance Act (30 ILCS 105/3) requires each officer of the executive department and all public institutions of the State no later than January 7<sup>th</sup> of each year, to make and deliver to the Governor an annual report of their acts and doings, respectively, arranged so as to show the acts and doings of each for the fiscal year ending in the calendar year immediately preceding the calendar year in which that regular session of the General Assembly convenes. The Department submitted the fiscal year 2022 and 2023 reports 100 and 173 days late respectively.

Department officials stated the responsibility of compiling the report and submitting the report falls to different areas of the Department, and in the past there has been a general lack of oversight and monitoring over the reporting process.

- The Department of Transportation Law (20 ILCS 2705/2705-200(a)) requires the Department to publish and furnish to the General Assembly and Governor on the first Wednesday of April each year an annual and a 5-year (or longer) project program for each State system (Multimodal Multi-Year Improvement Program). The Department submitted the fiscal year 2024 report 72 days late and failed to maintain documentation to support the report was submitted to the Governor during fiscal year 2023.

Department officials stated the length of the final review period and the frequent changes to report inputs contributed significantly to the delay. Additionally, documentation of submissions was not previously maintained in a central location.

- The Department of Transportation Law (20 ILCS 2705/2705-200(b)) requires the Department to publish and deliver to the Governor and General Assembly on the first Wednesday of April each year a 5-year (or longer) Highway Improvement Program. The Department submitted the fiscal year 2024 report 72 days late and failed to maintain documentation to support the report was submitted to the Governor during fiscal year 2023.

Department officials stated the length of the final review period and the frequent changes to report inputs contributed significantly to the delay. Additionally, documentation of submissions was not previously maintained in a central location.

- The Department of Transportation Law (20 ILCS 2705/2705-200(c)) requires the Department to publish and deliver to the Governor and the General Assembly by November 1st each year a "For the Record" report. The Department submitted the fiscal year 2022 and 2023 reports 21 and 6 days late respectively.

Department officials stated the length of the final review period and the frequent changes to report inputs contributed significantly to the delay. Additionally, documentation of submissions was not previously maintained in a central location.



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- The Civil Administration Code (Code) (20 ILCS 65/20-15(a)) requires the Department to report by July 1<sup>st</sup> the statistical data on the racial, ethnic, age, sex, disability status, sexual orientation, gender identity, and primary or preferred language demographics of program participants for each major program administered by the Department. The Department submitted the fiscal year 2022 report 11 days late.

Department officials stated the responsibility of compiling the report and submitting the report falls to different areas of IDOT, and in the past there has been a general lack of oversight and monitoring over the reporting process.

- The Civil Administration Code (Code) (20 ILCS 65/20-15(e)) requires the Department provide a progress report to the General Assembly by March 31 the report will disclose (i) the programs and datasets that have been cataloged for which race, ethnicity, age, sex, disability status, sexual orientation, gender identity, and primary or preferred language have been standardized; and (ii) to the extent possible, the datasets and programs that are outstanding for each agency and the datasets that are planned for the upcoming year. The Department failed to maintain documentation to support the report was submitted to the General Assembly for fiscal year 2023.

Department officials stated documentation of submissions was not previously maintained in a central location.

- The Statewide Accounting Management System (SAMS) (Procedure 33.20.20) requires the Department to submit a Public Accountability Report (PAR) Program and Indicator Worksheet (Worksheet) listing all programs administered by the agency that have been modified since the most recently published PAR. The PAR Worksheet also lists any modifications or additions of specific performance measures (input indicators, output indicators, outcome indicators, efficiency indicators, and external benchmarks) to the Office of the State Comptroller by December 15 of each fiscal year. In fiscal year 2023, the Department failed to submit the PAR Worksheet timely with a 13 day lapse between the first extended due date and the second extension request, and submitting the report 3 days after the final extended due date of March 15, 2024.

Department officials stated the deficiency noted was due to staffing transitions and finalized data not being available until after the due date of the report.

- The Illinois Vehicle Code (Code) (625 ILCS 5/13-102.2) requires the Department to make available to the public a diesel emissions opacity report by March 15, 2023. The report must include a summary and disclosure of actual Department diesel emissions, a census of the opacity limits for other states and Environmental Protection Agency (EPA) non-attainment areas, a summary of air quality data in Illinois compared to actual air quality data from other states and EPA non-attainment areas, substantive input from trucking or transportation companies and the public, an analysis of the feasibility of including an onboard diagnostics (OBD) testing regime for vehicles model year 2010 and newer, and recommendations for improving the effectiveness of diesel emissions testing program. The Department has not made the diesel emissions opacity report available.

Department officials stated responsibility for satisfying this requirement spanned business areas of IDOT. Misunderstanding and insufficient coordination resulted in next work steps not being completed and reported.

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This finding was first reported during the period ended June 30, 2018. In the subsequent years, the Department has been unsuccessful in fully implementing appropriate corrective action or procedures.

Failure to timely submit mandated reports as required is noncompliance with statutory requirements and hinders governmental oversight over Department operations. (Finding Code No. 2024-007, 2022-004, 2020-009, 2018-008)

**Recommendation**

We recommend the Department implement a control structure which includes procedures to ensure compliance with statutory reporting requirements.

**Department Response**

The Department agrees with the finding. The Department will issue a Departmental Order on Required Reports to establish a procedure by which the Office of Chief Counsel Ethics Training Coordinator position is responsible for coordinating the collection of reports required to be filed annually by law with the Governor, General Assembly, and other governmental units. OCC will also coordinate with other Offices within the Department tasked with producing periodic or annual reports and establish an up-to-date table of all required reports, their due dates and the staff member responsible for disseminating the final report. OCC will be responsible for obtaining the status of each report no later than 5 weeks before it is due. A status report will be provided to the executive staff of IDOT. OCC will follow up with weekly status requests and ensure that each report is delivered to the Office of Legislative Affairs (OLA) at least five business days prior to the required statutory submission date. OLA will be responsible for ensuring that each report is submitted to the required parties prior to or on the statutory submission date. OLA will also be responsible for ensuring that record of the report's submission is on file with the Department's Library.

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**Finding 2024-008      Weaknesses in Cybersecurity Programs and Practices**

The Department of Transportation (Department) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

In order to meet its mission “to provide safe, cost-effective transportation for Illinois in a way that enhances safety and the quality of life of its citizens and visitors by reducing congestion and increasing mobility,” the Department relied on several critical applications which store and maintain confidential, financially sensitive and personally identifiable information such as names, addresses, and social security numbers.

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 Department’s cybersecurity program, practices, and control of confidential information, we noted the Department had not:

- Performed user access reviews for the Human Resources Information application during FY2023.
- Identified completion of testing or approval for the following change tickets.
  - Fiscal Operations and Administration (FOA): FY2023 "2022-547" change ticket was not provided.
  - Integrated Payroll Management (IPM): for 16 of the 19 (84%) FY2024 changes, there was no evidence provided for the changes being tested or tracked for approval.
  - Human Resources Information (HRI): for 20 of the 24 (83%) FY2024 changes, there was no evidence provided for the changes being tested or tracked for approval.
  - Fiscal Operations and Administration (FOA): for 17 of the 25 (68%) FY2024 changes, there was no evidence provided for the changes being tested or tracked for approval.

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 (NIST), 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.

Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies 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.

Department officials stated the lack of an HRI user access review in FY2023 was due to management oversight. Additionally, the archived SharePoint list containing the data supporting testing and the tracking of changes was lost and its absence went unnoticed until after the 93-day recovery window had expired. As a result, the list and its associated data could not be recovered.

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The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Department's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2024-008, 2022-005, 2020-012)

This finding was first reported during the period ended June 30, 2020. In the subsequent years, the Department has been unsuccessful in fully implementing appropriate corrective action or procedures.

**Recommendation**

We recommend the Department:

- Perform reviews of users' access rights to its applications at least annually to ensure access is appropriate, and retain documentation of its review.
- Work with DoIT to ensure that documentation of testing and approval of changes is retained, even in the event of an outage or data loss.

**Department Response**

The Department agrees with the finding. The Bureau of Information Processing is implementing processes to support the business areas responsibility to review user's access rights. The processes will depend on the type of system the application is on. In the Information Processing Policy and Procedures Manual, Chapter 1, C.2 states application business owners are responsible for performing and documenting, at minimum, an annual (fiscal year) permission review on applications owned and maintained by the business area.

- For mainframe reviews, reports have been created and will be run and distributed to the business owner for review and sign-off on. These reviews will be conducted semi-annually. This process was developed in Q2 of calendar year 2024. This process will be added to the Governance, Risk and Compliance (GRC) calendar as a reminder to run the reports for the business owners.
- For internally developed applications using Security Request as part of its authentication/authorization, an internally generated reminder goes out to the business owners to review user access and take action, or the users are removed from the system. This process was implemented December of 2025.
- For legacy SaaS and internally developed applications not on the Mainframe or using Security Request, the first change to the AR system that will enable legacy SaaS applications to use the AR system to track and review access was deployed on 12/17/25. The rest of the process will be created and will be distributed to the business owners. These reviews will also be added to the GRC calendar to ensure timely review of user access.
- For the loss of testing and tracking documentation ("no evidence provided for the changes being tested or tracked for approval.") a procedure is being developed, and staff are being identified to create a backup copy of the production list, archive the backup, and look for any items that may have been deleted erroneously. This review will happen on a 45-day cycle to ensure records aren't permanently deleted in the SharePoint 93-day cycle. In conjunction and concert with the backup and archive process, any closed AR actions in the production list will be removed as SharePoint lists only allow for 5,000 records to be stored. Documentation of the review will be kept for auditing purposes.

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**Finding 2024-009      Receipt Processing Weakness**

The Illinois Department of Transportation (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.

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:

- 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.

The Act (30 ILCS 230/2(a)) requires the Department to pay into the State treasury any single item of receipt exceeding \$10,000 on the day received. Additionally, receipt items totaling \$10,000 or more are to be deposited within 24 hours. Further, receipt items, in total exceeding \$500 but less than \$10,000, are to be deposited within 48 hours. Receipt items totaling less than \$500 are to be deposited once the total exceeds \$500 or on the 1<sup>st</sup> or 15<sup>th</sup> of the month, whichever is earlier. Lastly, the Department of Innovation and Technology (DoIT) has issued instructions, including a data dictionary, to direct user agencies on how to utilize the various fields in ERP.

Department officials indicated when they first began using ERP, they were given discretion on how to use the fields within ERP. Department officials stated receipts were not deposited timely due to a manual, decentralized process.

Failure to timely deposit receipts delays the recognition of available cash within the State Treasury, could delay the payment of State obligations, and represents noncompliance with the Act. Failure to use the fields in ERP in accordance with established guidance could result in inconsistent and inaccurate State-wide financial reporting. (Finding Code No. 2024-009)

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**Recommendation**

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

**Department Response**

The Department agrees with the finding. The Department is updating procedures for the new ERP standards and will notify all applicable personnel of the new requirement. Additionally, the Department is exploring ways to eliminate the delays in depositing checks received by facilities outside of the Central Office to ensure timely deposits.

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**A. System Access Weaknesses**

During the previous examination, the Illinois Department of Transportation (Department) did not have adequate controls over access to their applications and data.

During the current examination, we noted the Department developed access policies and procedures regarding user access reviews. Additionally, the Department was able to demonstrate the completeness and accuracy of user listings. However, exceptions were noted regarding access reviews which are reported in Finding 2024-008. (Finding Code No. 2022-006)



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