



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS MATHEMATICS & SCIENCE ACADEMY

State Compliance Examination
 For the Year Ended June 30, 2023

Release Date: March 5, 2024

FINDINGS THIS AUDIT: 3	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2021		23-01, 23-02, 23-03	
Category 2:				
Category 3:				
TOTAL				
FINDINGS LAST AUDIT: 3				

INTRODUCTION

The Illinois Mathematics and Science Academy (Academy) develops creative, ethical leaders in science, technology, engineering and mathematics. As a teaching and learning laboratory created by the State of Illinois, the Academy enrolls academically talented Illinois students (grades 10-12) in its advanced, residential college preparatory program, and it serves thousands of educators and students in Illinois and beyond through innovative instructional programs that foster imagination and inquiry.

This digest covers the Academy’s State Compliance Examination for the year ended June 30, 2023. A digest covering the Academy’s Financial Audit as of and for the year ended June 30, 2023 was separately released.

SYNOPSIS

- (23-01) The Academy did not have adequate internal controls to ensure compliance and regulations applicable to its personal service operations.

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**

Compliance Weaknesses over Personal Services

The Academy did not have adequate internal controls to ensure compliance with regulations applicable to its personal service operations.

During our examination, we requested the Academy provide a population of all employees employed at any time during Fiscal Year 2023. The Academy provided a list with 254 employee names. We attempted to verify the completeness and accuracy of the employee list provided and concluded the list was not complete and accurate. Even given the population limitations noted on the finding, we selected samples, performed procedures and noted the following:

Completed evaluation not in file

Required training not completed timely

Inaccurate reporting

- 3 of 30 (10%) personnel files did not have a completed Employment Eligibility Verification Form (Form I-9) as required.
- 1 of 30 (3%) personnel files did not have a timely completed employee evaluation in the file.
- 1 of 5 (20%) newly hired employees during Fiscal Year 2023 did not complete their initial ethics training nor their sexual harassment and discrimination prevention training within 30 days of initial employment. Both trainings were completed 16 days late.
- The Academy filed its Fiscal Year 2022 Agency Workforce Report, but the report was inaccurate. (Finding 3, pages 12-14)

We recommended the Academy ensure each personnel file contains the completed Form I-9, employee evaluations are timely completed, new employees complete required training timely, and submit a corrected Agency Workforce report for fiscal year 2022 within 30 days of the audit release and review its supporting documentation to identify errors prior to submission.

Academy agreed

The Academy agreed with our recommendation and stated they will implement appropriate controls to ensure compliance and submit corrected reports within 30 days of the audit release.

OTHER FINDINGS

The remaining findings pertain to weaknesses in the Academy's cybersecurity programs and practices and their disaster recovery plan. We will review the Academy's progress towards the implementation of our recommendations in our next State compliance examination.

AUDITOR'S OPINION

The auditors stated the financial statements of the Academy as of and for the year ended June 30, 2023, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Academy for the year ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Academy complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Borschnack, Pelletier & Co.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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