

OFFICE OF THE AUDITOR GENERAL

July 16, 2025
Performance Audit

Report Highlights

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www.auditor.illinois.gov

Summary Report

Follow-up to Performance Audit Recommendations

Background:

The State Auditing Act empowers the Auditor General to conduct performance audits when directed by a resolution of the Legislative Audit Commission, House of Representatives, or Senate. A Public Act may also be enacted directing an audit. The Performance Audit Division of the Office of the Auditor General conducts the performance audits, making recommendations to improve program performance and operations. After the performance audits are released, the Office conducts follow-up audit work to determine whether the recommendations have been implemented. This report presents a compilation of the results of the follow-up work.

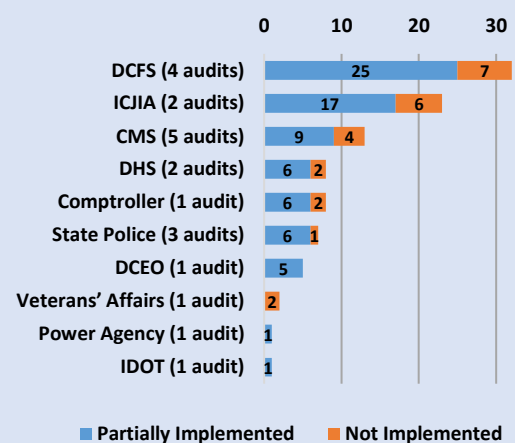
Key Findings:

- Following our audit follow-up work through June 30, 2023, there are 20 previously released performance audits with outstanding audit recommendations that have not yet been fully implemented. In many instances, follow-up on these audit recommendations has been conducted multiple times. For these 20 audits, there are 100 recommendations that have not yet been fully implemented; 24 recommendations are classified as not implemented while 76 are classified as partially implemented.
- There are five agencies that have multiple audits with outstanding recommendations. The Department of Children and Family Services (DCFS) has the most outstanding recommendations: 32 recommendations not yet fully implemented from 4 different audits. The Illinois Criminal Justice Information Authority (ICJIA) has the second most outstanding recommendations: 23 recommendations not yet fully implemented from 2 different audits.
- The management and program audit of the Illinois State Police's Division of Forensic Services is the oldest audit with

recommendations not yet fully implemented. The audit was released in March 2009 and contained 16 recommendations. Of the 16 recommendations, 2 were not yet fully implemented as of June 30, 2022, which was the 7th time that follow-up was conducted.

- There were seven audits where follow-up work was conducted for the first time, either as of June 30, 2022, or June 30, 2023:
 - The performance audit of the Department of Commerce and Economic Opportunity's (DCEO's) Economic Development for a Growing Economy (EDGE) tax credit program was released in June 2020 and contained six recommendations. Of the six recommendations, five were not yet fully implemented as of June 30, 2022.
 - The performance audit of the Department of Children and Family Services' compliance with its obligations to protect and affirm children and youth who are lesbian, gay, bisexual, transgender, questioning, or queer (LGBTQ) was released in February 2021 and contained 16 recommendations. Of the 16 recommendations, 12 were not yet fully implemented as of June 30, 2022.

Outstanding Recommendations by Agency



- The performance audit of the Illinois renewable portfolio standard and the Illinois Power Agency's management of the Renewable Energy Credit procurement process and Adjustable Block Program was released in May 2021 and contained one recommendation. The recommendation was not yet fully implemented as of June 30, 2022.
- The performance audit of the Vendor Payment Program was released in June 2021 and contained 11 recommendations directed to both the Department of Central Management Services (CMS) and the Illinois Office of the Comptroller (IOC). Of the nine recommendations directed to CMS, seven were not yet fully implemented as of June 30, 2023. Of the eight recommendations directed to the IOC, none were fully implemented as of June 30, 2022.
- The performance audit of the Illinois Prescription Monitoring Program was released in September 2021 and contained 11 recommendations directed to both the Department of Human Services (DHS) and the Illinois Department of Public Health (IDPH). Of the 11 recommendations directed to DHS, 7 were not yet fully implemented as of June 30, 2023. The single recommendation directed to IDPH was not repeated because the requirement was removed from statute.
- The management audit of the Illinois State Police's administration of the Firearm Owners Identification Card Act (430 ILCS 65) and the Firearm Concealed Carry Act (430 ILCS 66) was released in September 2021 and contained six recommendations. Of the six recommendations, four were not yet fully implemented as of June 30, 2022.
- The performance audit of the State's response to the management of the COVID-19 outbreak at the LaSalle Veterans' Home was released in May 2022 and contained three recommendations directed to both the Illinois Department of Public Health and the Illinois Department of Veterans' Affairs (IDVA). The single recommendation directed to IDPH was implemented. For the two recommendations directed to IDVA, the initial follow up has not been conducted; it will be conducted as part of the FY24 IDVA compliance examination.

Why we did this report:

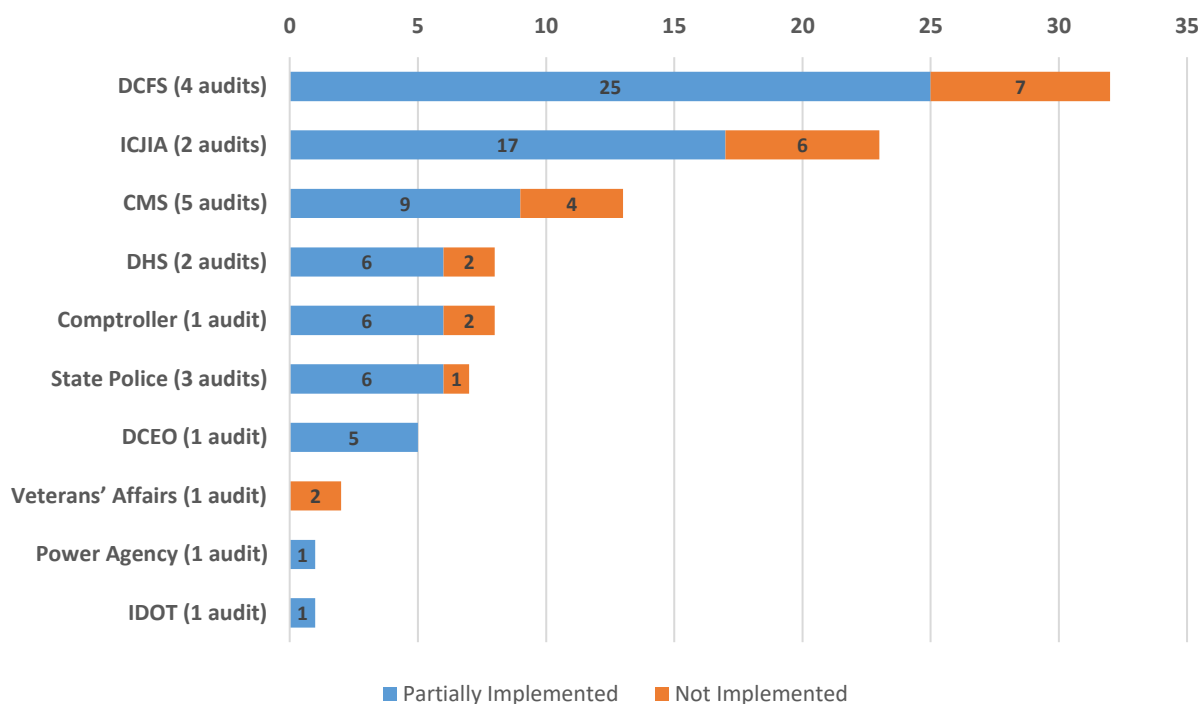
- Performance audits conducted by the Office of the Auditor General contain recommendations designed to improve operations of State government. For our Office's work to have the most benefit, agencies need to implement the recommendations. The more recommendations that are implemented, the more benefit will be derived from the audit work. Failure to implement recommendations can result in a number of negative consequences, including loss of funding, operational inefficiencies, potential legal actions, and, in the case of DCFS, putting children at risk.
- After performance audits are released, the Office conducts follow-up audit work to determine whether recommendations have been implemented. The results of the follow-up work are presented as part of the Illinois Office of the Auditor General compliance examinations for each applicable agency. Compliance examinations are conducted in even numbered years for some agencies and odd numbered years for other agencies. Therefore, the most recent follow-up work for this report was conducted as of June 30, 2022, or June 30, 2023. This report presents a compilation of the results of the follow-up work.
- This is the first compilation report issued by our Office of the follow-up audit work, which was previously conducted either by staff from our Office or our Special Assistant Auditors. The report shows the progress agencies have made in implementing performance audit recommendations and allows members of the General Assembly to track that progress over time.

Report Digest

The State Auditing Act empowers the Auditor General to conduct performance audits when directed by a resolution of the Legislative Audit Commission, House of Representatives, or Senate. A Public Act may also be enacted directing an audit. The Performance Audit Division of the Office of the Auditor General conducts the performance audits, making recommendations to improve program performance and operations. After the performance audits are released, the Office conducts follow-up audit work to determine whether the recommendations have been implemented. The results of the follow-up are presented as part of the Illinois Office of the Auditor General compliance examinations for each applicable agency. This report presents a compilation of the results of that follow-up work.

There are 20 previously released performance audits with outstanding audit recommendations where we have conducted follow-up work. In many instances, follow-up has been conducted multiple times. As shown in **Digest Exhibit 1** below, for those 20 audits, there are 100 recommendations that have not yet been fully implemented; 24 recommendations are classified as not implemented while 76 are classified as partially implemented. There are five agencies that have multiple audits with outstanding recommendations.

Digest Exhibit 1
OUTSTANDING RECOMMENDATIONS BY AGENCY



Note: Some audits direct recommendations to multiple agencies.

Source: Summary of OAG follow-up.

Digest Exhibit 2 shows the current status of past performance audit recommendations as of June 30, 2023. The management and program audit of the Illinois State Police’s Division of Forensic Services is the oldest audit with recommendations not yet fully implemented. The audit was released in March 2009 and contained 16 recommendations. Of the 16 recommendations, 2 were not yet fully implemented as of June 30, 2022, which was the 7th time that follow-up was conducted.

Summary of Audit Follow-up

The following sections briefly summarize the follow-up for each of the 20 audits. The body of the report discusses the follow-up on the audit recommendations for each performance audit in more detail.

ISP’s Division of Forensic Services (March 2009)

House Resolution Number 451 (from the 95th General Assembly) directed the Auditor General to conduct a management and program audit of the Illinois State Police’s Division of Forensic Services. The audit was released in March 2009 and contained 16 recommendations. Of the 16 recommendations, **2 are not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the two partially implemented recommendations reported in the June 30, 2020 report. This was the 7th time that follow-up had been conducted. (pages 5-7)

State Police’s Administration of the FOID Act (April 2012)

House Resolution Number 89 (from the 97th General Assembly) directed the Auditor General to conduct a management audit of the Department of State Police’s administration of the Firearm Owner’s Identification Card (FOID) Act. The audit was released in April 2012 and contained 12 recommendations. Of the 12 recommendations, **1 is not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the one partially implemented recommendation reported in the June 30, 2020 report. This was the 6th time that follow-up had been conducted. (page 8-9)

Workers’ Compensation Program (April 2012)

House Resolution Number 131 (from the 97th General Assembly) directed the Auditor General to conduct a management audit of the workers’ compensation program as it applies to State employees. The audit was released in April 2012 and contained 12 recommendations directed to the Department of Central Management Services. Of the 12 recommendations, **1 is not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2023, auditors followed up on the status of the two partially implemented recommendations reported in the June 30, 2021 report. This was the 6th time that follow-up had been conducted. (pages 10-12)

Digest Exhibit 2

OUTSTANDING PERFORMANCE AUDIT RECOMMENDATIONSAs of June 30, 2022 and June 30, 2023¹

Year Released	Audit Name	Agency	Recommendations	
			Total	Outstanding
2009	ISP's Division of Forensic Services	State Police	16	2
2012	State Police's Administration of the FOID Act	State Police	12	1
	Workers' Compensation Program	CMS	12	1
	IDOT's Life-Cycle Cost Analysis	IDOT	6	1
2013	CMS' Space Utilization Program	CMS	9	2
2014	State Moneys Provided to the Illinois Violence Prevention Authority for the Neighborhood Recovery Initiative	Illinois Criminal Justice Information Authority	19	9
	DCFS Missing Children	DCFS	9	8
2016	State Moneys Provided to the Illinois Criminal Justice Information Authority for Violence Prevention	Illinois Criminal Justice Information Authority	28	14
	DCFS Placement of Children	DCFS	4	4
2019	Morneau Shepell Contract	CMS	9	2
	DCFS Investigations of Abuse and Neglect	DCFS	13	8
	CMS Multiple Choice Exams	CMS	4	1
2020	ISC Selection Process	DHS	13	1
	EDGE Tax Credit Program	DCEO	6	5
2021	DCFS LGBTQ Youth in Care	DCFS	16	12
	Illinois Power Agency – Future Energy Jobs Act	Power Agency	1	1
	Vendor Payment Program	CMS	9	7
		Comptroller	8	8
	Prescription Monitoring Program	DHS	11	7
		Public Health	1	0
2022	LaSalle Veterans' Home	State Police	6	4
		Veterans' Affairs	2	2 ²
		Public Health	1	0

¹ The results of the follow-up are presented as part of the Illinois Office of the Auditor General compliance examinations for each applicable agency. Compliance examinations are conducted in even numbered years for some agencies and odd numbered years for other agencies. Therefore, the most recent follow-up was conducted as of June 30, 2022, or June 30, 2023.

² The initial follow-up for Veterans' Affairs has not been conducted; it will be conducted as part of the June 30, 2024 compliance examination.

Source: Summary of OAG follow-up.

IDOT's Life-Cycle Cost Analysis (May 2012)

Legislative Audit Commission Resolution Number 140 directed the Auditor General to conduct a management audit of the Illinois Department of Transportation's (IDOT's) implementation of life-cycle cost analysis for road

construction contracts. The audit was released in May 2012 and contained six recommendations. Of the six recommendations, **one is not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the one partially implemented recommendation reported in the June 30, 2020 report. This was the 5th time that follow-up had been conducted. (pages 13-14)

CMS' Space Utilization Program (October 2013)

House Resolution Number 788 (from the 98th General Assembly) directed the Auditor General to conduct a management audit of the Department of Central Management Services' (CMS') administration of the State's space utilization program. The audit was released in October 2013 and contained nine recommendations. Of the nine recommendations, two **are not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2023, auditors followed up on the status of the two partially implemented recommendations reported in the June 30, 2021 report. This was the 5th time that follow-up had been conducted. (pages 15-17)

State Moneys Provided to the Illinois Violence Prevention Authority for the Neighborhood Recovery Initiative (February 2014)

House Resolution Number 1110 (from the 97th General Assembly) directed the Auditor General to conduct a performance audit of the State moneys provided by or through the Illinois Violence Prevention Authority to the Neighborhood Recovery Initiative. The audit was released in February 2014 and contained 19 recommendations. Of the 19 recommendations, **9 are not yet fully implemented.**

As part of the compliance examination of the Illinois Criminal Justice Information Authority for the period ending June 30, 2023, auditors followed up on the status of the nine recommendations not yet fully implemented as reported in the June 30, 2021 report. This was the 4th time that follow-up had been conducted. (pages 18-22)

DCFS Missing Children (December 2014)

House Resolution Number 120 (from the 98th General Assembly) directed the Auditor General to conduct a management audit of the Department of Children and Family Services' (DCFS') search for missing children. The audit was released in December 2014 and contained nine recommendations. Of the nine recommendations, eight **are not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the eight recommendations not yet fully implemented as reported in the June 30, 2020 report. This was the 4th time that follow-up had been conducted. (pages 23-28)

State Moneys Provided to the Illinois Criminal Justice Information Authority for Violence Prevention (April 2016)

House Resolution Number 888 (from the 98th General Assembly) directed the Auditor General to conduct a performance audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project. The audit was released in April 2016 and contained 28 recommendations of which **14 are not yet fully implemented**.

As part of the compliance examination of ICJIA for the period ending June 30, 2023, auditors followed up on the status of the 16 recommendations not yet fully implemented as reported in the June 30, 2021 report. This was the 4th time that follow-up had been conducted. (pages 29-36)

DCFS Placement of Children (September 2016)

Senate Resolution Number 140 (from the 99th General Assembly) directed the Auditor General to conduct a performance audit of the Department of Children and Family Services' compliance with its obligations to place children in its care in placements consistent with their best interests. The audit was released in September 2016 and contained four recommendations. **None of the four recommendations are fully implemented**.

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the four recommendations not yet fully implemented as reported in the June 30, 2020 report. This was the 3rd time that follow-up had been conducted. (pages 37-39)

Morneau Shepell Contract (March 2019)

House Resolution Number 522 (from the 100th General Assembly) directed the Auditor General to conduct a performance audit of the procurement and administration of the contract with Morneau Shepell. The audit was released in March 2019 and contained 9 recommendations. Of the 9 recommendations, **2 are not yet fully implemented**.

As part of the compliance examination of the Department of Central Management Services for the period ending June 30, 2023, auditors followed up on the status of the two recommendations not yet fully implemented as reported in the June 30, 2021 report. This was the 2nd time that follow-up had been conducted. (pages 40-41)

DCFS Investigations of Abuse and Neglect (May 2019)

House Resolution Number 418 (from the 100th General Assembly) directed the Auditor General to conduct a performance audit of the Department of Children and Family Services to review and assess the Department's protocols for investigating reports of child abuse and neglect. The audit was released in May 2019 and contained 13 recommendations. Of the 13 recommendations, **8 are not yet fully implemented**.

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the 10 recommendations not yet fully implemented as reported in the June 30, 2020 report. This was the 2nd time that follow-up had been conducted. (pages 42-49)

CMS Multiple Choice Exams (December 2019)

House Resolution Number 816 (from the 100th General Assembly) directed the Auditor General to conduct a performance audit of the Department of Central Management Services to review and assess the Department's automated multiple choice exams for specific position titles listed in the audit resolution. The audit was released in December 2019 and contained four recommendations. Of the four recommendations, **one is not yet fully implemented**.

As part of the compliance examination of the Department for the period ending June 30, 2023, auditors followed up on the status of the four recommendations not yet fully implemented as reported in the June 30, 2021 report. This was the 2nd time that follow-up had been conducted. (pages 50-53)

ISC Selection Process (April 2020)

House Resolution Number 214 (from the 101st General Assembly) directed the Auditor General to conduct a management audit of the Department of Human Services' (DHS') process for selecting Independent Service Coordination (ISC) agencies for the Fiscal Year commencing July 1, 2019. The audit was released in April 2020 and contained 13 recommendations. Of the 13 recommendations, **1 is not yet fully implemented**.

As part of the compliance examination of the Department for the period ending June 30, 2023, auditors followed up on the status of the 10 recommendations not yet fully implemented as reported in the June 30, 2021 report. This was the 2nd time that follow-up had been conducted. (pages 54-58)

EDGE Tax Credit Program (June 2020)

House Resolution Number 381 (from the 101st General Assembly) directed the Auditor General to conduct a performance audit of the Department of Commerce and Economic Opportunity's (DCEO's) Economic Development for a Growing Economy (EDGE) tax credit program. The audit was released in June 2020 and contained six recommendations. Of the six recommendations, **five are not yet fully implemented**.

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the six recommendations. This was the 1st time that follow-up had been conducted. (pages 59-65)

DCFS LGBTQ Youth in Care (February 2021)

Senate Resolution Number 403 (from the 101st General Assembly) directed the Auditor General to conduct a performance audit of the Department of Children and Family Services' compliance with its obligations to protect and affirm children and youth who are lesbian, gay, bisexual, transgender, questioning, or queer (LGBTQ). The audit was released in February 2021 and contained 16

recommendations. Of the 16 recommendations, **12 are not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the 16 recommendations. This was the 1st time that follow-up had been conducted. (pages 66-82)

Illinois Power Agency – Future Energy Jobs Act (May 2021)

Legislative Audit Commission Resolution Number 153 directed the Auditor General to conduct a performance audit of the Illinois renewable portfolio standard and the Illinois Power Agency's management of the Renewable Energy Credit procurement process and Adjustable Block Program. The audit was released in May 2021 and contained one recommendation. **The recommendation is not yet fully implemented.**

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the recommendation. This was the 1st time that follow-up had been conducted. (pages 83-85)

Vendor Payment Program (June 2021)

Public Act 100-1089 directed the Auditor General to conduct a performance audit of the Vendor Payment Program. The audit was released in June 2021 and contained 11 recommendations directed to both the Department of Central Management Services and the Illinois Office of the Comptroller (IOC). Of the nine recommendations directed to CMS, **seven are not yet fully implemented.** Of the eight recommendations directed to the IOC, **none are fully implemented.**

As part of the compliance examination of the IOC for the period ending June 30, 2022, auditors followed up on the status of the eight recommendations directed to the IOC. As part of the compliance examination of CMS for the period ending June 30, 2023, auditors followed up on the status of the nine recommendations directed to CMS. This was the 1st time that follow-up had been conducted. (pages 86-97)

Prescription Monitoring Program (September 2021)

Legislative Audit Commission Resolution Number 154 directed the Auditor General to conduct a performance audit of the Illinois Prescription Monitoring Program. The audit was released in September 2021 and contained 11 recommendations directed to both the Department of Human Services and the Illinois Department of Public Health (IDPH). Of the 11 recommendations directed to DHS, **7 are not yet fully implemented.** The single recommendation directed to IDPH was not repeated because the requirement was removed from statute.

As part of the compliance examination of DHS for the period ending June 30, 2023, auditors followed up on the status of the 11 recommendations directed to DHS. As part of the compliance examination of IDPH for the period ending June 30, 2023, auditors followed up on the status of the single recommendation

directed to IDPH. This was the 1st time that follow-up had been conducted. (pages 98-109)

FOID Card and Concealed Carry License Programs (September 2021)

Legislative Audit Commission Resolution Number 155 directed the Auditor General to conduct a management audit of the Illinois State Police's administration of the Firearm Owners Identification Card Act (430 ILCS 65) and the Firearm Concealed Carry Act (430 ILCS 66). The audit was released in September 2021 and contained six recommendations. Of the six recommendations, **four are not yet fully implemented**.

As part of the compliance examination of the Illinois State Police for the period ending June 30, 2022, auditors followed up on the status of the six recommendations. This was the 1st time that follow-up had been conducted. (pages 110-114)

LaSalle Veterans' Home (May 2022)

House Resolution Number 62 (from the 102nd General Assembly) directed the Auditor General to conduct a performance audit of the State's response to the management of the COVID-19 outbreak at the LaSalle Veterans' Home. The audit was released in May 2022 and contained three recommendations directed to both the Illinois Department of Public Health and the Illinois Department of Veterans' Affairs (IDVA). The single recommendation directed to IDPH was implemented. For the two recommendations directed to IDVA, the initial follow-up has not been conducted; it will be conducted as part of the FY24 IDVA compliance examination.

As part of the compliance examination of IDPH for the period ending June 30, 2023, auditors followed up on the status of the single recommendation directed to IDPH. This was the 1st time that follow-up had been conducted. (pages 115-118)

Conclusion

This is the first compilation follow-up report issued by our Office. The report shows the progress agencies have made in implementing performance audit recommendations and allows members of the General Assembly to track that progress over time.

This report does not constitute an audit as that term is defined in generally accepted government auditing standards.

This report was compiled by the staff of the Office of the Auditor General.

SIGNED ORIGINAL ON FILE

JOE BUTCHER
Division Director

This report is transmitted in accordance with Section 3-15 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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