



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

**OFFICE OF COMPTROLLER
 FISCAL OFFICER RESPONSIBILITIES**

**Compliance Examination
 For the Year Ended June 30, 2021**

Release Date: March 10, 2022

FINDINGS THIS AUDIT: 1	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since 2009	Category 1	Category 2	Category 3
Category 1:	0	1	1		21-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	0	0	0				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers the Office of Comptroller’s Fiscal Officer Responsibilities Compliance Examination for the year ended June 30, 2021. The Office of Comptroller’s Fiscal Officer Responsibilities Financial Audit as of and for the year ended June 30, 2021 was previously released on December 29, 2021. The finding referenced above was reported in the financial audit digest and therefore will not be duplicated in this digest.

ACCOUNTANT’S OPINION

The accountants conducted a compliance examination of the Comptroller, Fiscal Officer Responsibilities for the year ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2020-001. Except for the noncompliance described in this finding, the accountants stated the Comptroller complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by Sikich LLP.

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

FJM:PH

- 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.

OFFICE OF THE STATE COMPTROLLER - STATE OF ILLINOIS
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2021

FINANCIAL HIGHLIGHTS (Not Examined)	FY 2021	FY 2020
Interest Vouchered on Late Vendor Payments		
Department of Innovation and Technology.....	\$ 49,256,298	\$ 31,043,734
Department of Healthcare and Family Services.....	30,734,735	22,571,592
Department of Central Management Services*.....	20,425,188	48,271,443
Department of Central Management Services.....	9,992,812	34,841,282
Department of Corrections.....	2,807,252	2,553,196
All Other.....	\$ 996,338	\$ 992,914
Total Interest Paid.....	\$ 114,212,623	\$ 140,274,161
* Late interest penalties pursuant to the provisions of the Group Health Insurance Code (215 ILCS 5/368a)		
STATE COMPTROLLER		
During Engagement Period: Honorable Susana Mendoza		
Currently: Honorable Susana Mendoza		