



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GOVERNOR’S OFFICE OF MANAGEMENT AND BUDGET

Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: March 21, 2024

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS																												
	Repeated Since	Category 1	Category 2	Category 3																									
<table border="0"> <tr> <td></td> <td><u>New</u></td> <td><u>Repeat</u></td> <td><u>Total</u></td> <td></td> </tr> <tr> <td>Category 1:</td> <td>0</td> <td>0</td> <td>0</td> <td></td> </tr> <tr> <td>Category 2:</td> <td>0</td> <td>2</td> <td>2</td> <td></td> </tr> <tr> <td>Category 3:</td> <td><u>0</u></td> <td><u>0</u></td> <td><u>0</u></td> <td></td> </tr> <tr> <td>TOTAL</td> <td>0</td> <td>2</td> <td>2</td> <td></td> </tr> </table>		<u>New</u>	<u>Repeat</u>	<u>Total</u>		Category 1:	0	0	0		Category 2:	0	2	2		Category 3:	<u>0</u>	<u>0</u>	<u>0</u>		TOTAL	0	2	2		No Repeat Findings			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>																										
Category 1:	0	0	0																										
Category 2:	0	2	2																										
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>																										
TOTAL	0	2	2																										
FINDINGS LAST AUDIT: 2																													

SYNOPSIS

- (23-01) The Governor’s Office of Management and Budget (Office) did not fully comply with the provisions of the Cash Management Improvement Act regarding required reports and threshold computation.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE PROVISIONS OF THE
CASH MANAGEMENT IMPROVEMENT ACT**

The Office did not fully comply with the provisions of the Cash Management Improvement Act (CMIA) regarding required reports and threshold computation.

The CMIA is a federal law that governs the flow of federal funds between the federal and state governments.

During our detailed testing of the Office’s compliance with the CMIA requirements, we noted the following:

Required report was 13 days late

- One of 2 (50%) Annual CMIA reports was submitted 13 days late.

**Overstatement of the major
program threshold by \$272,000 to
\$292,000**

- For 2 of 2 (100%) annual CMIA major program threshold calculations, the Office failed to consider the grant specified in the CMIA agreement to be excluded. This resulted in an overstatement of the major program threshold by \$272,000 for Fiscal Year 2021 and \$292,000 for Fiscal Year 2022. (Finding 1, pages 9-10)

We recommended the Office ensure proper review of the required CMIA reports and related threshold calculation and timely submission of reports to ensure compliance with the provision of the Code and CMIA.

Office accepted the recommendation

Office officials accepted the recommendation.

OTHER FINDING

The remaining finding pertains to weaknesses in cybersecurity programs and practices. We will review the Office’s progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT’S OPINION

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

This compliance examination was conducted by Adelfia LLC.

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:JGR