



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES**

State Compliance Examination  
 For the Two Years Ended June 30, 2021

Release Date: April 27, 2023

FINDINGS THIS AUDIT: 5	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2019		21-01	
Category 2:	3	2	5	2015		21-03	
Category 3:	0	0	0				
<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>5</b>				
FINDINGS LAST AUDIT: 5							

**SYNOPSIS**

- (21-01) The Illinois Council on Developmental Disabilities (Council) did not maintain adequate control over its expenditure vouchering process and records.
- (21-02) The Council did not exercise adequate control over contracts and related functions.

**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**

**INADEQUATE CONTROLS OVER VOUCHER  
PROCESSING**

The Illinois Council on Developmental Disabilities (Council) did not maintain adequate control over its expenditure vouchering process and records. Some of the conditions identified are described below:

**Vouchers approved 1 to 46 days late**

- Eleven of 60 (18%) vouchers tested, totaling \$46,563, were not approved within 30 days of receipt. The vouchers were approved 1 to 46 days late.

**Received date not recorded**

- For 1 of 60 (2%) vouchers tested, totaling \$19, the Council did not identify the date the invoices were received.

**Inaccurate detail object code in  
internal records**

- One of 60 (2%) vouchers tested, totaling \$2,940, was recorded in the Council's expenditure records under a different detail object code than was recorded in records maintained by the Office of Comptroller.

**Travel vouchers submitted 177 and  
206 days late**

- Two of 16 (13%) travel vouchers tested, totaling \$1,152, were not submitted within 60 days of the last travel date reported on the respective voucher. The vouchers were submitted 177 and 206 days late. (Finding 1, pages 11-13)

We recommended the Council ensure travel vouchers are submitted timely and ensure all vouchers are approved for payment timely. We also recommended the Council ensure the date each invoice is received is recorded in the Council's records and ensure each voucher is properly categorized with an accurate detail object code. Further, we recommended the Council ensure all purchase request documentation is completed and maintained. Lastly, we recommended the Council ensure information required by the Illinois Procurement Code is included on all printed items.

**Council agreed**

Council officials agreed with our recommendation and indicated corrective action is planned.

**INADEQUATE CONTROLS OVER CONTRACTS AND  
RELATED FUNCTIONS**

The Council did not exercise adequate control over contracts and related functions. During testing, we noted the following:

**Missing required certifications**

- Four of 4 (100%) contracts tested, totaling \$138,997, did not include all required certifications.

**Incomplete contract**

- One of 4 (25%) contracts tested, totaling \$96,957, did not include the location at which services were to be provided, financial disclosures, and an availability of appropriations contingency clause as required.

**Contract Obligation Document not filed**

- The Council did not file a Contract Obligation Document with the Office of Comptroller for 1 of 4 (25%) contracts tested, totaling \$96,957.

**Contract not filed**

- One of 4 (25%) contracts tested, totaling \$96,957, was not filed with the Comptroller. (Finding 2, pages 14-15)

We recommended the Council ensure all required information and certifications are included in all contracts. We also recommended the Council ensure all contracts and Contract Obligation Documents are filed with the Office of Comptroller as required.

**Council agreed**

Council officials agreed with our recommendation and indicated corrective action is planned.

**OTHER FINDINGS**

The remaining findings pertain to statutory noncompliance, weaknesses regarding cybersecurity programs and practices, and disaster recovery planning weaknesses. We will review the Council's progress towards the implementation of our recommendations in our next State compliance examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Council for the two years ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants stated the Council complied, in all material respects, with the requirements describe in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

**SIGNED ORIGINAL ON FILE**

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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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