



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE TOLL HIGHWAY AUTHORITY

State Compliance Examination
 For the Year Ended December 31, 2019

Release Date: June 30, 2020

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	2018		19-1, 19-5	
Category 2:	0	5	5	2017		19-4	
Category 3:	0	0	0	2016		19-3	
TOTAL	0	5	5	2014		19-2	
FINDINGS LAST AUDIT: 8							

INTRODUCTION

This digest covers the Illinois State Toll Highway Authority’s (Tollway) Compliance Examination for the year ended December 31, 2019. The Tollway’s financial audit covering the year ended December 31, 2019 will be released under a separate cover.

SYNOPSIS

- (19-1) The Tollway has not established adequate internal controls over the timely completion and retention of U.S. Citizenship and Immigration Services (USCIS) I-9 Employment Eligibility Verification (I-9) forms for employees hired by the Tollway.
- (19-3) The Tollway did not comply with the electric vehicle charging station requirements of the Toll Highway Act.

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.

{Expenditures and Activity Measures have been excluded from this digest.}

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER COMPLETION
AND RETENTION OF I-9 FORMS**

**Need to improve controls over the
completion and retention of I-9
forms**

The Tollway has not established adequate controls over the timely completion and retention of U.S. Citizenship and Immigration Services (USCIS) I-9 Employment Eligibility Verification (I-9) forms for employees hired by the Tollway.

During our sample testing of 40 employees' personnel files, we noted the following:

- Four (4) I-9 forms (10%) did not have Section 2 completed by Tollway personnel within the required three days from hire date. These forms were completed 1 to 12 days late.
- Two (2) I-9 forms (5%) could not be located and provided for inspection. Of the two, one employee was terminated during the year, and the other employee was an active employee with a hire date of July 2019.
- One (1) I-9 form (2.5%) did not have Section 1 completed on or before the hire date. Section 1 was completed 1 day late.

Two I-9 forms could not be located

Failure to complete and retain I-9 forms within the required timeframe is a violation of USCIS requirements and could expose the Tollway to penalties. (Finding 1, pages 13-14)

We recommended the Tollway review their current procedures to prepare, review, and retain I-9 forms and make any necessary changes to ensure compliance with USCIS requirements.

Tollway management concurred with the finding.

Tollway agrees with the auditors

**FAILURE TO FULLY COMPLY WITH THE TOLL
HIGHWAY ACT**

The Tollway did not comply with the electric vehicle charging station requirements of the Toll Highway Act (Act).

The Tollway is required by the Toll Highway Act (605 ILCS 10/11(e)) to construct and maintain at least one electric vehicle charging station at any location where the Tollway has entered into an agreement with an entity for the purpose of providing motor fuel service stations and facilities, garages, stores, or restaurants, as required.

3 of 6 oasis locations did not have the electric vehicle charging stations

During our testing we noted three of six (50%) Tollway oasis locations did not have electric vehicle charging stations as of December 31, 2019.

Failure to construct and maintain electric vehicle charging stations results in noncompliance with the Toll Highway Act. (Finding 3, page 17)

We recommended the Tollway fully comply with the requirements of the Toll Highway Act or seek legislative remedy.

Tollway agrees with the auditors

Tollway management concurred with the recommendation.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the Authority. We will review the Authority's progress towards the implementation of our recommendations in our next financial audit and compliance examination.

AUDITOR'S OPINION

The auditors stated the financial statements of the Authority as of and for the year ended December 31, 2019, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Authority for the year ended December 31, 2019, as required by the Illinois State Auditing Act. The accountants stated the Authority complied, in all material respects, with the specified requirements.

This compliance examination was conducted by CliftonLarsonAllen 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

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