

STATE OF ILLINOIS

Single Audit Report

For the Year Ended June 30, 2023

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois

Independent Auditors' Report on the
Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of the Schedule of Expenditures of Federal Awards
Performed in Accordance with *Government Auditing Standards*

Independent Auditors' Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance

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Other Reports Issued Applicable to the Single Audit:

The Annual Comprehensive Financial Report of the State of Illinois for the year ended June 30, 2023 was issued under separate cover by the Auditor General of the State of Illinois.

The Report on Internal Control over Financial Reporting and on Compliance and Other Matters and Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the year ended June 30, 2023 was issued under separate cover by the Auditor General of the State of Illinois.

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Summary

The compliance audit testing performed in this audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance).

Auditors' Reports

The auditors' report on compliance and on internal control applicable to each major program contains modifications for the following programs:

Adverse:

- Crime Victim Assistance (16.575)
- COVID-19 – Homeowner Assistance Fund Program (21.026)

Qualified (Noncompliance):

- SNAP Cluster (10.551/10.561)
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557)
- Unemployment Insurance (UI) (17.225)
- WIOA Cluster (17.258/17.259/17.278)
- COVID-19 – Airport Improvement Program (20.106)
- COVID-19 – Emergency Rental Assistance Program (21.023)
- COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (21.027)
- Twenty-First Century Community Learning Centers (84.287)
- Immunization Cooperative Agreements (93.268)
- Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)
- Temporary Assistance for Needy Families (TANF) (93.558)
- Low-Income Home Energy Assistance Program (93.568)
- Child Care and Development Fund (CCDF) Cluster (93.575/93.596)
- Social Services Block Grant (93.667)
- Children's Health Insurance Program (CHIP) (93.767)
- Medicaid Cluster (93.775/93.777/93.778)
- Block Grants for Prevention and Treatment of Substance Abuse (93.959)

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Single Audit Report

Summary

Summary of Audit Findings

	<u>This audit</u>	<u>Prior audit</u>
Number of audit findings:		
This audit	46	34
Repeated audit findings	18	16
Prior findings not repeated	14	21
Prior findings not corrected noted in summary schedule of prior year findings	2	3



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Independent Auditors' Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on the Audit of the Schedule of Expenditures of Federal Awards

Opinion

As special assistant auditors for the Auditor General, we have audited the accompanying schedule of expenditures of federal awards of the State of Illinois for the year ended June 30, 2023, and the related notes (the Schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the State of Illinois for the year ended June 30, 2023 in accordance with the cash basis of accounting described in note 1(c).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the State of Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to note 1(c) of the Schedule, which describes the basis of accounting. The Schedule is prepared on the cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the cash basis of accounting described in note 1(c), and for determining that the cash basis of accounting is an acceptable basis of accounting for the preparation of the Schedule in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable



assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

As described in note 1(a) to the Schedule, the Schedule does not include expenditures of federal awards for those agencies determined to be component units of the State of Illinois for financial statement purposes. Each of these agencies has their own independent audit in compliance with the Uniform Guidance, if required.

Also as described in note 1(a) to the Schedule, the Schedule does not include federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission, under the Federal Family Educational Loan program ALN 84.032L. IDAPP uses a service organization and has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2025 on our consideration of the State of Illinois' internal control over financial reporting for the Schedule and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting for the Schedule and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois' internal control over financial reporting for the Schedule or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Illinois' internal control over financial reporting for the Schedule and compliance.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
September 15, 2025

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Passed- through to subrecipients
<u>R&D Cluster</u>			
U.S. Department of Health and Human Services:			
Food and Drug Administration Research	93.103	\$ 254,951	—
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	147,330	—
Pass-Through from University of Chicago (ZUE9HKT2CLC9)			
Drug Abuse and Addiction Research Programs	93.279	12,064	—
U.S. Department of Health and Human Services Total		414,345	—
R&D Cluster Total	Total	414,345	—
<u>U.S. Department of Agriculture</u>			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	97,997	—
Pass-Through from Iowa State University (DQDBM7FGJPC5)			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	44,401	—
Total Plant and Animal Disease, Pest Control, and Animal Care		142,398	
Voluntary Public Access and Habitat Incentive Program	10.093	353,945	—
Market News	10.153	30,000	—
Market Protection and Promotion	10.163	78,400	—
Specialty Crop Block Grant Program - Farm Bill	10.170	860,041	798,064
Food Bank Network	10.182	92,103	92,103
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	8,005,798	—
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	39,034	—
SNAP Fraud Framework Implementation Grant	10.535	18,152	—
Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	10.537	5,095	—
Non-Cash - COVID-19 - Pandemic EBT Food Benefits	10.542	642,309,979	—
Supplemental Nutrition Assistance Program (SNAP) Cluster:			
Non-Cash - Supplemental Nutrition Assistance Program	10.551	5,787,582,552	—
State Administrative Matching Grants for the SNAP	10.561	179,775,479	27,687,363
COVID-19 - State Administrative Matching Grants for the SNAP	10.561	24,580,098	—
Total SNAP Cluster		5,991,938,129	
Child Nutrition Cluster:			
School Breakfast Program	10.553	176,722,158	176,550,423
National School Lunch Program	10.555	629,482,963	629,174,729
Non-Cash - National School Lunch Program	10.555A	72,125,036	72,091,466
COVID-19 - National School Lunch Program	10.555C	15,173,939	15,155,583
Special Milk Program for Children	10.556	1,540,264	1,540,194
Summer Food Service Program for Children	10.559	10,826,966	10,613,819
Fresh Fruit and Vegetable Program	10.582	6,200,807	6,198,885
Total Child Nutrition Cluster		912,072,133	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	168,740,425	78,787,399
Child and Adult Care Food Program	10.558	156,353,139	154,664,167
State Administrative Expenses for Child Nutrition	10.560	8,747,504	—
Food Distribution Cluster:			
Commodity Supplemental Food Program	10.565	1,134,774	1,134,174
Non-Cash - Commodity Supplemental Food Program	10.565	3,800,141	3,800,141
Emergency Food Assistance Program (Administrative Costs)	10.568	8,192,695	3,140,018
Non-Cash - Emergency Food Assistance Program (Food Commodities)	10.569	38,714,142	38,714,142
Total Food Distribution Cluster		51,841,752	
WIC Farmers' Market Nutrition Program (FMNP)	10.572	245,150	104,363
Team Nutrition Grants	10.574	39,843	25,343
Senior Farmers Market Nutrition Program	10.576	646,001	—
Child Nutrition Discretionary Grants Limited Availability	10.579	753,607	753,607
COVID-19 - Pandemic EBT Administrative Costs	10.649	12,014,072	1,152,160
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665	162,652	—
Total Forest Service Schools and Roads Cluster		162,652	
Urban and Community Forestry Program	10.675	765,305	—
Forest Stewardship Program	10.678	827,828	—
Pass-Through from Slow the Spread Foundation (QHYYVAGN8447)			
Forest Health Protection	10.680	131,857	—
State & Private Forestry Cooperative Fire Assistance	10.698	259,193	249,119
Soil and Water Conservation	10.902	247,993	—
U.S. Department of Agriculture Total	Total	7,957,721,528	1,222,427,262
<u>U.S. Department of Commerce</u>			
State Digital Equity Planning Grants	11.032	669,300	—
Economic Development Cluster:			
Economic Adjustment Assistance	11.307	11,830,854	—
Total Economic Development Cluster		11,830,854	
Interjurisdictional Fisheries Act of 1986	11.407	9,454	—
Coastal Zone Management Administration Awards	11.419	453,663	453,663
U.S. Department of Commerce Total	Total	12,963,271	453,663
<u>U.S. Department of Defense</u>			
Procurement Technical Assistance For Business Firms	12.002	575,442	202,102
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	514,893	—
Military Construction, National Guard	12.400	24,257,779	—
National Guard Military Operations and Maintenance (O&M) Projects	12.401	17,674,423	68,676
National Guard ChalleNGe Program	12.404	7,392,109	—
U.S. Department of Defense Total	Total	50,414,646	270,778
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grants (CDBG) - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants	14.218	49,182	—
Total CDBG - Entitlement Grants Cluster		49,182	
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	30,768,009	29,983,372
COVID-19 - Emergency Solutions Grant Program	14.231	15,867,406	10,943,849
Housing Opportunities for Persons with AIDS	14.241	1,227,767	1,227,767
Fair Housing Assistance Program State and Local	14.401	495,055	—
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	798,003	535,660
U.S. Department of Housing and Urban Development Total	Total	49,205,422	42,690,648
<u>U.S. Department of Interior</u>			
Energy Community Revitalization Program (ECRP)	15.018	6,368,995	—
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	4,015,601	165,986

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Passed- through to subrecipients
Abandoned Mine Land Reclamation (AMLR)	15.252	18,141,165	—
Fish and Wildlife Cluster:			
Sport Fish Restoration	15.605	6,004,404	2,380,344
Wildlife Restoration and Basic Hunter Education	15.611	11,990,307	3,306,321
Total Fish and Wildlife Cluster		17,994,711	
Fish and Wildlife Management Assistance	15.608	960,291	960,291
Cooperative Endangered Species Conservation Fund	15.615	169,659	82,990
State Wildlife Grants	15.634	1,496,125	1,060,133
Great Lakes Restoration	15.662	5,721,401	2,631,464
White-nose Syndrome National Response Implementation	15.684	22,860	22,860
Historic Preservation Fund Grants-In-Aid	15.904	2,659,887	53,766
Outdoor Recreation Acquisition, Development and Planning	15.916	1,707,463	1,706,486
U.S. Department of Interior Total	Total	59,258,158	12,370,641
<u>U.S. Department of Justice</u>			
Sexual Assault Services Formula Program	16.017	214,396	183,302
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	6,658,701	6,132,694
Services for Trafficking Victims	16.320	37,189	36,684
Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	41,836	32,013
Juvenile Justice and Delinquency Prevention	16.540	1,424,341	1,226,301
Missing Children's Assistance	16.543	966,262	—
Delinquency Prevention Program	16.548	185,481	178,592
State Justice Statistics Program for Statistical Analysis Centers	16.550	217,358	—
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	131,058	—
Crime Victim Assistance	16.575	78,196,419	75,301,704
Crime Victim Compensation	16.576	3,228,393	—
Crime Victim Assistance/Discretionary Grants	16.582	435,672	—
Treatment Court Discretionary Grant Program	16.585	136,182	—
Violence Against Women Formula Grants	16.588	3,943,375	3,646,179
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	115,922	—
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	179,941	36,771
Residential Substance Abuse Treatment for State Prisoners	16.593	526,171	31,982
Bulletproof Vest Partnership Program	16.607	3,839	3,839
Project Safe Neighborhoods	16.609	420,921	—
Public Safety Partnership and Community Policing Grants	16.710	69,746	—
PREA Program: Strategic Support for PREA Implementation	16.735	6,442	—
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3,935,317	3,587,747
DNA Backlog Reduction Program	16.741	2,714,300	—
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	660,941	453,977
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	174,649	95,312
Edward Byrne Memorial Competitive Grant Program	16.751	79,185	—
Harold Rogers Prescription Drug Monitoring Program	16.754	1,611,239	—
Second Chance Act Recentry Initiative	16.812	281,882	67,665
John R. Justice Prosecutors and Defenders Incentive Act	16.816	190,716	—
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	8,617	—
STOP School Violence	16.839	31,922	—
Equitable Sharing Program	16.922	1,453,858	509,770
U.S. Department of Justice Total	Total	108,282,271	91,524,532
<u>U.S. Department of Labor</u>			
Labor Force Statistics	17.002	2,409,869	—
Compensation and Working Conditions	17.005	122,104	—
Employment Service Cluster:			
Employment Service/Wagner-Peyser Funded Activities	17.207	24,418,910	—
Jobs for Veterans State Grants	17.801	2,863,131	—
Total Employment Service Cluster		27,282,041	—
Unemployment Insurance	17.225	1,909,980,367	—
COVID-19 - Unemployment Insurance - Federal Pandemic Unemployment Compensation	17.225	830,809	—
COVID-19 - Unemployment Insurance - Pandemic Unemployment Assistance	17.225	6,232,184	—
COVID-19 - Unemployment Insurance	17.225	14,542,529	—
Total Unemployment Insurance		1,931,585,889	—
Senior Community Service Employment Program	17.235	2,371,017	2,269,658
Trade Adjustment Assistance	17.245	4,574,851	3,618,799
Workforce Innovation and Opportunity Act (WIOA) Cluster:			
WIOA Adult Program	17.258	42,999,360	39,958,773
WIOA Youth Activities	17.259	45,669,509	42,440,803
WIOA Dislocated Worker Formula Grants	17.278	52,508,808	47,491,855
Total WIOA Cluster		141,177,677	—
WIOA Pilots, Demonstrations, and Research Projects	17.261	75,250	—
H-1B Job Training Grants	17.268	976,764	866,773
Recent Employment Opportunities	17.270	77,493	—
Work Opportunity Tax Credit Program (WOTC)	17.271	919,414	—
Temporary Labor Certification for Foreign Workers	17.273	755,924	—
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	8,152,034	8,125,744
Apprenticeship USA Grants	17.285	4,809,103	2,623,811
Occupational Safety and Health State Program	17.503	1,261,623	—
Consultation Agreements	17.504	1,848,030	—
Mine Health and Safety Grants	17.600	257,665	—
Women's Bureau	17.700	68,108	57,020
Local Veterans' Employment Representative Program	17.804	2,903,471	—
U.S. Department of Labor Total	Total	2,131,628,327	147,453,236
<u>U.S. Department of Transportation</u>			
Airport Improvement Program, Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	87,331,680	87,008,448
COVID-19 - Airport Improvement Program, Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	8,876,311	8,876,311
Total Airport Improvement Program, COVID-19 Airport Programs, and Infrastructure Investment and Jobs Act Programs		96,207,991	—
Highway Planning and Construction	20.205	1,799,333,485	129,777,928
COVID-19 - Highway Planning and Construction	20.205	132,966,934	182,304
Total Highway Planning and Construction		1,932,300,419	—
Recreational Trails Program	20.219	2,936,024	2,503,419
Highway Training and Education	20.215	16,688	10,203
Federal Motor Carrier Safety Assistance (FMCSA) Cluster:			
Motor Carrier Safety Assistance	20.218	11,568,688	—
Total FMCSA Cluster		11,568,688	—
Federal Lands Access Program	20.224	1,200	—
Railroad Safety	20.301	16,115	—

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Passed-through to subrecipients
High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	20.319	2,732,311	—
Federal Transit Cluster:			
Federal Transit Capital Investment Grants	20.500	5,818	5,818
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	1,936,776	1,919,505
Total Federal Transit Cluster		1,942,594	—
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	10,452,298	9,627,909
Formula Grants for Rural Areas and Tribal Transit Program	20.509	12,799,866	12,734,028
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	15,065,952	14,819,928
Total Formula Grants for Rural Areas and Tribal Transit Programs		27,865,818	—
Transit Services Programs Cluster:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	9,514	—
Total Transit Services Programs Cluster		9,514	—
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528	683,865	—
Highway Safety Cluster:			
State and Community Highway Safety	20.600	10,457,801	7,522,901
Incentive Grant Program to Prohibit Racial Profiling	20.611	109,702	—
National Priority Safety Programs	20.616	7,759,297	866,599
Total Highway Safety Cluster		18,326,800	—
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614	5,084,892	—
Pipeline Safety Program State Base Grant	20.700	895,304	—
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	820,554	796,943
PHMSA Pipeline Safety Program One Call Grant	20.721	46,770	—
PHMSA Pipeline Safety Underground Natural Gas Storage Grant	20.725	353,707	—
National Infrastructure Investments	20.933	4,888,451	—
U.S. Department of Transportation Total	Total	2,117,150,003	276,652,244
<u>U.S. Treasury Department</u>			
COVID-19 - Coronavirus Relief Fund	21.019	15,204,173	—
COVID-19 - Emergency Rental Assistance Program	21.023	179,355,381	179,355,381
COVID-19 - Homeowner Assistance Fund	21.026	177,107,928	177,107,928
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2,500,845,707	648,136,137
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds - Revenue Loss	21.027	303,735,746	3,412,052
Total Coronavirus State and Local Fiscal Recovery Funds		2,804,581,453	—
COVID-19 - Coronavirus Capital Projects Fund	21.029	427,350	—
U.S. Treasury Department Total	Total	3,176,676,285	1,008,011,498
<u>Equal Employment Opportunity Commission</u>			
Employment Discrimination State and Local Fair Employment Practices Agency Contracts	30.002	768,662	—
Equal Employment Opportunity Commission Total	Total	768,662	—
<u>Federal Financial Institutions Examination Council Appraisal Subcommittee</u>			
State Appraiser Agency Support Grants	38.006	28,370	—
Federal Financial Institutions Examination Council Appraisal Subcommittee	Total	28,370	—
<u>General Services Administration</u>			
Non-Cash - Donation of Federal Surplus Personal Property	39.003	8,569,495	8,541,137
General Services Administration Total	Total	8,569,495	8,541,137
<u>National Endowment for the Arts</u>			
Promotion of the Arts Partnership Agreements	45.025	1,015,822	1,008,050
Promotion of the Humanities Research	45.161	116,815	—
National Endowment for the Arts Total	Total	1,132,637	1,008,050
<u>Institute of Museum and Library Services</u>			
Grants to States	45.310	5,405,462	3,569,824
COVID-19 - Grants to States	45.310	3,028,745	3,028,745
Total Grants to States		8,434,207	—
Institute of Museum and Library Services Total	Total	8,434,207	6,598,569
<u>U.S. Small Business Administration</u>			
Small Business Development Centers	59.037	6,294,211	3,649,502
State Trade Expansion	59.061	1,344,665	412,984
U.S. Small Business Administration Total	Total	7,638,876	4,062,486
<u>U.S. Department of Veterans Affairs</u>			
Veterans State Domiciliary Care	64.014	429,484	—
Veterans State Nursing Home Care	64.015	35,600,292	—
Burial Expenses Allowance for Veterans	64.101	19,422	—
All-Volunteer Force Educational Assistance	64.124	1,479,056	—
U.S. Department of Veterans Affairs Total	Total	37,528,254	—
<u>U.S. Environmental Protection Agency</u>			
State Indoor Radon Grants	66.032	276,662	244,397
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	1,225,164	—
Multipurpose Grants to States and Tribes	66.204	78,519	24,021
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	158,190	—
State Underground Water Source Protection	66.433	264,801	—
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	182,571	46,995
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444	677,058	340,214
Water Quality Management Planning	66.454	386,975	373,380
Clean Water State Revolving Fund (CWSRF) Cluster:			
CWSRF	66.458	52,330,000	52,330,000
Total CWSRF Cluster		52,330,000	—
Nonpoint Source Implementation Grants	66.460	5,215,648	3,197,558
Drinking Water State Revolving Fund (DWSRF) Cluster:			
DWSRF	66.468	25,447,569	24,667,990
Total DWSRF Cluster		25,447,569	—
Geographic Programs - Great Lakes Restoration Initiative	66.469	560,773	129,386
Beach Monitoring and Notification Program Implementation Grants	66.472	89,124	—
Support for the Gulf Hypoxia Action Plan	66.485	290,871	—
Performance Partnership Grants	66.605	20,238,389	568,121
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	38,185	—
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	69,027	—
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	2,639,993	—
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804	616,050	—
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	367,379	—
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809	136,631	—

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Federal Agency/Program or Cluster	Federal ALN	Expenditures	Passed- through to subrecipients
State and Tribal Response Program Grants	66.817	694,741	—
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	1,536,579	1,536,579
U.S. Environmental Protection Agency Total	Total	113,520,899	83,458,641
U.S. Department of Energy			
State Energy Program	81.041	2,177,295	1,576,879
Weatherization Assistance for Low-Income Persons	81.042	20,764,876	13,372,089
U.S. Department of Energy Total	Total	22,942,171	14,948,968
U.S. Department of Education			
Adult Education - Basic Grants to States	84.002	23,224,393	22,364,259
Adult Education - Basic Grants to States	84.002A	407,578	—
Title I Grants to Local Educational Agencies	84.010A	704,235,726	694,003,825
Migrant Education State Grant Program	84.011A	1,873,131	1,217,014
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A	363,596	—
Special Education Cluster (IDEA):			
Special Education Grants to States	84.027A	550,286,911	533,921,857
COVID-19 - Special Education Grants to States	84.027X	40,394,029	40,294,029
Special Education Preschool Grants	84.173A	17,193,940	16,882,606
COVID-19 - Special Education Preschool Grants	84.173X	3,304,559	3,304,559
Total Special Education (IDEA) Cluster		611,079,439	
Federal Family Education Loans	84.032	95,766	—
Career and Technical Education -- Basic Grants to States	84.048A	45,884,498	43,495,058
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	20,483	—
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126A	127,032,923	—
Migrant Education Coordination Program	84.144F	57,744	—
Rehabilitation Services Client Assistance Program	84.161A	12,739	—
Rehabilitation Services Independent Living Services for Older Individuals Who Are Blind	84.177	1,312,656	1,306,878
Special Education-Grants for Infants and Families	84.181A	19,114,213	—
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187B	631,900	621,250
Education for Homeless Children and Youth	84.196A	4,165,294	3,778,986
Twenty-First Century Community Learning Centers	84.287C	77,436,583	75,983,860
Special Education - State Personnel Development	84.323A	1,657,354	—
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326T	419,793	419,793
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	3,846,222	927,470
Rural Education	84.358B	1,147,419	1,147,068
English Language Acquisition State Grants	84.365A	26,426,217	25,697,987
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	76,537,613	75,488,893
Competitive Grants for State Assessments	84.368A	5,313	—
Grants for State Assessments and Related Activities	84.369A	13,856,757	—
Disability Innovation Fund (DIF)	84.421E	78,162	—
Student Support and Academic Enrichment Program	84.424A	47,073,907	47,013,228
Education Stabilization Fund	84.425	9,957,901	9,512,573
Education Stabilization Fund	84.425C	276,657	—
COVID-19 - Education Stabilization Fund	84.425C	25,226,400	24,326,526
COVID-19 - Education Stabilization Fund	84.425D	457,724,807	443,112,357
COVID-19 - Education Stabilization Fund	84.425R	36,131,962	—
COVID-19 - Education Stabilization Fund	84.425U	1,680,545,152	1,680,381,908
COVID-19 - Education Stabilization Fund	84.425V	7,797,772	—
COVID-19 - Education Stabilization Fund	84.425W	9,492,240	9,192,240
Total Education Stabilization Fund		2,227,152,891	
U.S. Department of Education Total	Total	4,015,150,310	3,754,394,224
National Archives and Records Administration			
National Historical Publications and Records Grants	89.003	187,716	31,060
National Archives and Records Administration Total	Total	187,716	31,060
Election Assistance Commission			
Election Reform Payments	39.011	93,935	—
Help America Vote Act Requirements Payments	90.401	81,293	—
2018 HAVA Election Security Grants	90.404	4,208,288	1,566,677
Election Assistance Commission Total	Total	4,383,516	1,566,677
U.S. Department of Health and Human Services			
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	192,203	192,203
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	794,450	794,450
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	128,969	128,969
Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		923,419	
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	1,082,831	1,082,831
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	221,363	221,363
Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		1,304,194	
Aging Cluster:			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	17,551,577	17,033,201
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	5,200,779	5,200,779
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	26,340,762	25,505,816
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	7,792,601	7,792,601
Nutrition Services Incentive Program	93.053	8,017,979	8,017,979
Total Aging Cluster		64,903,698	
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	873,731	—
National Family Caregiver Support, Title III, Part E	93.052	6,698,124	6,698,124
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	1,064,550	1,064,550
Total National Family Caregiver Support, Title III, Part E		7,762,674	
Public Health Emergency Preparedness	93.069	14,043,740	7,295,472
Environmental Public Health and Emergency Response	93.070	686,680	180,177
Medicare Enrollment Assistance Program	93.071	984,969	984,968
Lifespan Respite Care Program	93.072	142,485	61,193
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	2,000	—
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	96,709	—
Guardianship Assistance	93.090	8,267,042	—
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	1,647,270	1,262,392
Maternal and Child Health Federal Consolidated Programs	93.110	361,486	133,368
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1,298,662	—
Non-Cash - Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	3,872	—
Emergency Medical Services for Children	93.127	7,583	—
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	217,594	72,151
Injury Prevention and Control Research and State and Community Based Programs	93.136	7,209,036	3,375,413
COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	93.136	173,908	—
Total Injury Prevention and Control Research and State and Community Based Programs		7,382,944	

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Federal Agency/Program or Cluster	Federal ALN	Expenditures	Passed- through to subrecipients
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2,188,989	2,140,330
Grants to States for Loan Repayment	93.165	806,417	—
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	314,015	—
Family Planning Services	93.217	5,439,253	4,469,651
Grants to States to Support Oral Health Workforce Activities	93.236	422,534	193,416
State Capacity Building	93.240	537,669	—
State Rural Hospital Flexibility Program	93.241	224,845	—
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	7,486,325	6,136,044
Immunization Cooperative Agreements	93.268	10,370,317	598,911
Non-Cash - Immunization Cooperative Agreements	93.268	97,686,565	—
COVID-19 - Immunization Cooperative Agreements	93.268	12,407,962	7,370,878
Total Immunization Cooperative Agreements		120,464,844	—
Viral Hepatitis Prevention and Control	93.270	364,651	—
Teenage Pregnancy Prevention Program	93.297	728,599	642,113
Small Rural Hospital Improvement Grant Program	93.301	754,638	—
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	77,590	—
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3,280,923	443,847
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	171,355,129	22,940,015
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		174,636,052	—
State Health Insurance Assistance Program	93.324	1,355,290	—
Behavioral Risk Factor Surveillance System	93.336	435,589	—
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	8,254,679	5,533,987
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367	313,031	—
ACL Independent Living State Grants	93.369	578,850	578,850
National and State Tobacco Control Program	93.387	3,064,270	1,638,093
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	12,203,101	10,639,629
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	2,426,044	1,031,449
Every Student Succeeds Act/Preschool Development Grants	93.434	12,309,583	5,334,093
Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	93.436	547,162	247,388
ACL Assistive Technology	93.464	1,086,068	1,086,068
Title IV-E Prevention Program	93.472	53,092,931	—
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	363,073	—
Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.497	1,257,478	1,245,478
Low Income Household Water Assistance Program	93.499	1,013,797	1,013,797
COVID-19 - Low Income Household Water Assistance Program	93.499	28,590,062	28,470,044
Total Low Income Household Water Assistance Program		29,603,859	—
MaryLee Allen Promoting Safe and Stable Families Program	93.556	14,547,457	5,819,629
COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program	93.556	808,622	—
Total MaryLee Allen Promoting Safe and Stable Families Program		15,356,079	—
Temporary Assistance for Needy Families (TANF)	93.558	578,867,422	13,067,005
Child Support Enforcement	93.563	131,300,355	10,710,298
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	10,328,838	7,273,363
Low-Income Home Energy Assistance	93.568	288,503,657	282,019,216
Community Services Block Grant	93.569	39,514,795	37,842,754
COVID-19 - Community Services Block Grant	93.569	11,787,541	11,787,541
Total Community Services Block Grant		51,302,336	—
Child Care and Development Fund (CCDF) Cluster:			
CCDF Block Grant	93.575	236,974,913	43,765,188
COVID-19 - CCDF Block Grant	93.575	390,066,394	335,309,418
Child Care Mandatory and Matching Funds of the CCDF	93.596	156,865,762	18,883,058
Total CCDF Cluster		783,907,069	—
State Court Improvement Program	93.586	659,371	504,490
Community-Based Child Abuse Prevention Grants	93.590	1,223,943	581,683
COVID-19 - Community-Based Child Abuse Prevention Grants	93.590	1,366,392	1,237,401
Grants to States for Access and Visitation Programs	93.597	312,057	—
COVID-19 - Chafee Education and Training Vouchers Program (ETV)	93.599	2,900,189	—
Head Start Cluster:			
Head Start	93.600	3,758,773	3,669,943
COVID-19 - Head Start	93.600	461,220	461,220
Total Head Start Cluster		4,219,993	—
Developmental Disabilities Basic Support and Advocacy Grants	93.630	2,711,594	1,221,444
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	909,128	339,361
Children's Justice Grants to States	93.643	376,428	76,565
Stephanie Tubbs Jones Child Welfare Services Program	93.645	9,566,315	—
Foster Care Title IV-E	93.658	154,665,734	—
Adoption Assistance	93.659	99,478,209	—
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	1,392,614	1,061,395
Social Services Block Grant	93.667	57,147,970	55,027,232
Child Abuse and Neglect State Grants	93.669	1,244,441	1,079,460
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	3,956,262	3,590,822
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	1,589,089	1,589,089
Total Family Violence Prevention and Services/Domestic Violence Shelter and Support Services		5,545,351	—
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	6,825,816	361,816
Elder Abuse Prevention Interventions Program	93.747	256,268	256,268
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	1,263,059	1,125,437
Total Elder Abuse Prevention Interventions Program		1,519,327	—
Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	93.753	61	—
Children's Health Insurance Program	93.767	468,677,969	—
COVID-19 - Children's Health Insurance Program	93.767	29,243,463	—
Total Children's Health Insurance Program		497,921,432	—
Medicaid Cluster:			
State Medicaid Fraud Control Units	93.775	5,677,028	—
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	34,225,247	—
COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	754,465	—
Medical Assistance Program	93.778	19,483,186,481	83,095,099
ARRA - Medical Assistance Program	93.778	2,064,715	—
COVID-19 - Medical Assistance Program	93.778	1,294,441,495	—
Total Medicaid Cluster		20,820,349,431	—
Opioid STR	93.788	51,851,389	51,361,036
Money Follows the Person Rebalancing Demonstration	93.791	159,066	—
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	8,806,651	7,352,415
National Bioterrorism Hospital Preparedness Program	93.889	6,733,592	4,512,158
Cancer Prevention and Control Programs for State, Territorial, and Tribal Organizations	93.898	7,682,713	5,613,628

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Federal Agency/Program or Cluster	Federal ALN	Expenditures	Passed- through to subrecipients
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	722,153	—
Grants to States for Operation of State Offices of Rural Health	93.913	199,952	—
HIV Care Formula Grants	93.917	50,369,406	7,894,319
HIV Prevention Activities Health Department Based	93.940	4,245,042	1,453,346
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	429,979	—
Block Grants for Community Mental Health Services	93.958	46,473,999	46,297,055
Block Grants for Prevention and Treatment of Substance Abuse	93.959	67,680,073	65,054,751
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93.959	33,331,127	32,563,505
Total Block Grants for Prevention and Treatment of Substance Abuse		101,011,200	—
CDC's Collaboration with Academia to Strengthen Public Health	93.967	88,828	—
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	2,146,214	171,291
COVID-19 - STD Prevention and Control Grants	93.977	2,330,581	849,732
Total STD Prevention and Control Grants		4,476,795	—
COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health	93.982	547	—
Preventive Health and Health Services Block Grant	93.991	2,747,004	526,828
Maternal and Child Health Services Block Grant to the States	93.994	20,684,310	17,906,446
U.S. Department of Health and Human Services Total	Total	24,389,024,562	1,352,164,786
Corporation for National and Community Service			
AmeriCorps State Commissions Support Grant	94.003	190,146	—
AmeriCorps State and National	94.006	9,596,802	4,775,706
AmeriCorps Commission Investment Fund	94.008	188,600	—
AmeriCorps Volunteer Generation Fund	94.021	6,790	—
Corporation for National and Community Service Total	Total	9,982,338	4,775,706
Social Security Administration			
Disability Insurance/SSI Cluster:			
Social Security Disability Insurance	96.001	72,937,910	—
Total Disability Insurance/SSI Cluster		72,937,910	—
Social Security Administration Total	Total	72,937,910	—
U.S. Department of Homeland Security			
Non-Profit Security Program	97.008	4,192,288	4,023,457
Boating Safety Financial Assistance	97.012	2,178,101	—
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	353,186	—
Flood Mitigation Assistance	97.029	1,062,565	1,012,726
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	71,767,762	7,722,839
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	319,338,795	223,339,360
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		391,106,557	—
Hazard Mitigation Grant	97.039	(65,538)	(592,014)
National Dam Safety Program	97.041	176,619	—
Emergency Management Performance Grants	97.042	7,567,111	2,147,927
Cooperating Technical Partners	97.045	50,000	—
BRIC: Building Resilient Infrastructure and Communities	97.047	1,835,015	1,642,124
Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	97.050	3,311,122	—
Scientific Leadership Awards	97.062	120,048	—
Homeland Security Grant Program	97.067	56,002,362	50,964,455
Earthquake State Assistance	97.082	41,535	35,062
Homeland Security Biowatch Program	97.091	1,082,383	—
Preparing for Emerging Threats and Hazards	97.133	254,777	239,712
U.S. Department of Homeland Security Total	Total	469,268,131	290,535,648
Total expenditures of federal awards		\$ 44,825,212,310	8,323,940,454

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Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

1) Summary of Significant Accounting Policies

a) Reporting Entity

The Schedule of Expenditures of Federal Awards (Schedule) includes all federal award programs administered by the State of Illinois (State), except for component units, for the fiscal year ended June 30, 2023. The State's financial reporting entity is described in Note 1a of the State's Annual Comprehensive Financial Report.

The entities listed below are discretely presented component units in the State's Annual Comprehensive Financial Report, which received federal financial assistance for the year ended June 30, 2023. Each of these entities is subject to separate audits in compliance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The federal transactions of the following entities are not reflected in this Schedule:

University of Illinois	Governors State University
Illinois State University	Northeastern Illinois University
Northern Illinois University	Eastern Illinois University
Chicago State University	Southern Illinois University
Western Illinois University	Illinois Housing Development Authority
Illinois State Toll Highway Authority	Illinois Finance Authority
Illinois Medical District Commission	Upper Illinois River Valley Development Authority
Southwestern Illinois Development Authority	

Additionally, the federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission under the Federal Family Education Loan program, ALN 84.032L, are not reflected in the Schedule. IDAPP has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.

b) Basis of Presentation

The Schedule presents total federal awards expended for each individual federal program in accordance with the Uniform Guidance. Federal award program titles are reported as presented in the Assistance Listing on SAM.gov. Federal award program titles not presented in the listing are identified by federal agency number followed by (.U01, .U02, etc.).

c) Basis of Accounting

The expenditures for each of the federal financial assistance programs are presented in the Schedule on a cash basis. Under the cash basis of accounting, expenditures are reported when paid by the State.

For non-cash federal assistance (e.g., loans and loan guarantees, insurance, commodities, food stamps, donated property, or free rent), the value of the assistance is reported on a cash basis and is recognized when the non-cash aid is disbursed.

For Federal Emergency Management Agency (FEMA) Disaster Grants under the Public Assistance program (97.036), expenditures are reported on a cash basis at the point in time when the federal funding

STATE OF ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

agency approves the reimbursement request. As discussed in Note 5, amounts may be reported in a different period than when the underlying expenditures were paid by the State.

d) Matching Costs

Matching costs are the non-federal share of certain program costs and are not included in the Schedule, except for the State's share of unemployment insurance (Note 4).

e) Relationship to Federal Financial Reports

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same federal agency. Accordingly, the amounts reported in the federal financial reports submitted by the State may not agree with the amounts reported in the accompanying Schedule.

f) Indirect Cost

The State does not use the 10% de minimus indirect cost rate discussed in 2 C.F.R. section 200.414(f) of the Uniform Guidance.

2) Non-monetary Assistance

Non-cash assistance, such as donated food commodities, is reported in the Schedule at fair value at the time of disbursement. The State reports the following non-cash federal awards in the Schedule:

<u>ALN</u>	<u>Program Title</u>	<u>Non-cash Award</u>
10.542	COVID-19 – Pandemic EBT Food Benefits	\$ 642,309,979
10.551	Supplemental Nutrition Assistance Program	5,787,582,552
10.555	National School Lunch Program	72,125,036
10.565	Commodity Supplemental Food Program (Food Commodities)	3,800,141
10.569	Emergency Food Assistance Program (Food Commodities)	38,714,142
39.003	Donation of Federal Surplus Personal Program Equipment	8,569,495
93.116	Tuberculosis Control Programs	3,872
93.268	Immunization Grants Vaccines	97,686,565
	Total Non-cash Awards	<u>\$ 6,650,791,782</u>

3) Federal Loan Guarantees

As of May 1, 2022, the State exited the Federal Family Education Loans Program (FFELP) - Guaranty Agencies (ALN 84.032G), and all the compliance requirements for the State were complete.

4) Unemployment Insurance

The U.S. Department of Labor, in consultation with the Office of Management and Budget, has determined that for the purpose of audits and reporting under the Uniform Guidance, State unemployment insurance funds, as well as federal funds, should be considered federal awards for determining Type A programs. The State receives federal funds for administrative purposes. State unemployment taxes must be deposited into a State account within the federal Unemployment Trust Fund in the U.S. Treasury, used only to pay benefits under the federally approved State law. State unemployment funds, as well as federal funds, are included in the Schedule.

STATE OF ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

The following schedule provides a breakdown of the State and federal portions of the total expended amount under the Unemployment Insurance program (ALN 17.225):

State Unemployment Insurance Funds - Benefits	\$ 1,687,050,440
State Unemployment Insurance - Benefits	2,949,393
COVID-19 - Unemployment Insurance - Federal Pandemic Unemployment Compensation – Benefits	830,809
COVID-19 - Unemployment Insurance - Pandemic Unemployment Assistance - Benefits	6,232,184
State Unemployment Insurance - Administrative	219,980,534
COVID-19 - Unemployment Insurance - Administrative	<u>14,542,529</u>
Total Expenditures	<u>\$1,931,585,889</u>

5) Disaster Grants – Public Assistance (Presidentially Declared Disasters)

After a presidentially declared disaster, the Federal Emergency Management Agency (FEMA) provided a public assistance grant (ALN 97.036) to reimburse eligible costs associated with repair, replacement, or restoration of disaster damaged facilities. For the year ended June 30, 2023, approved eligible expenditures of \$374,315,161 included on the Schedule were paid in prior fiscal years and \$16,791,396 were paid in the current fiscal year.

6) Donated Personal Protective Equipment (PPE) (unaudited)

During fiscal year 2023, the State did not receive any donated FEMA PPE for the COVID-19 response.



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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Schedule of Expenditures of Federal Awards Performed in Accordance With *Government Auditing Standards*

Honorable Frank J. Mautino
Auditor General
State of Illinois

As special assistant auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of expenditures of federal awards (the Schedule) and related notes to the Schedule of the State of Illinois (the State) for the year ended June 30, 2023, and have issued our report thereon dated September 15, 2025.

Our report on the Schedule included an emphasis of matter paragraph describing the basis for accounting described in note 1(c) of the Schedule.

As described in note 1(a) to the Schedule, the Schedule does not include expenditures of federal awards for those agencies determined to be component units of the State of Illinois for financial statement purposes. Each of these agencies has their own independent audit in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Also as described in note 1(a) to the Schedule, the Schedule does not include federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission, under the Federal Family Educational Loan program ALN 84.032L. IDAPP uses a service organization and has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedule, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
September 15, 2025



KPMG LLP
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Suite 5500
200 E. Randolph Street
Chicago, IL 60601-6436

Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on Compliance for Each Major Federal Program

Adverse, Qualified, and Unmodified Opinions

We have audited the State of Illinois' (the State) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs as listed in the Summary of Opinions section below for the year ended June 30, 2023. The State's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Summary of Opinions

Major program	Type of Opinion
SNAP Cluster (10.551/10.561)	Qualified
Child Nutrition Cluster (10.553/10.555/10.556/10.559/10.582)	Unmodified
Special Supplemental Nutrition Program for Women, Infants and Children (10.557)	Qualified
Child and Adult Care Food Program (10.558)	Unmodified
Crime Victim Assistance (16.575)	Adverse
Unemployment Insurance (17.225)	Qualified
WIOA Cluster (17.258/17.259/17.278)	Qualified
COVID-19 Airport Improvement Program (20.106)	Qualified
Highway Planning and Construction (20.205)	Unmodified
COVID-19 Emergency Rental Assistance Program (21.023)	Qualified
COVID-19 Homeowner Assistance Fund Program (21.026)	Adverse
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (21.027)	Qualified
Title I Grants to Local Educational Agencies (84.010)	Unmodified
Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)	Unmodified
Twenty-First Century Community Learning Centers (84.287)	Qualified
Supporting Effective Instruction State Grants (84.367)	Unmodified



Major program	Type of Opinion
COVID-19 Education Stabilization Fund (84.425)	Unmodified
Immunization Cooperative Agreements (93.268)	Qualified
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)	Qualified
Temporary Assistance for Needy Families (93.558)	Qualified
Child Support Enforcement (93.563)	Unmodified
Low-Income Home Energy Assistance Program (93.568)	Qualified
Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Qualified
Adoption Assistance-Title IV-E (93.659)	Unmodified
Social Services Block Grant (93.667)	Qualified
Children's Health Insurance Program (93.767)	Qualified
Medicaid Cluster (93.775/93.777/93.778)	Qualified
Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Qualified
Disability Insurance/SSI Cluster (96.001/96.006)	Unmodified

Adverse Opinions on Crime Victim Assistance and COVID-19 Homeowner Assistance Fund Programs

In our opinion, because of the significance of the matters discussed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the State did not comply in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Crime Victim Assistance and COVID-19 Homeowner Assistance Fund programs for the year ended June 30, 2023.

Qualified (Noncompliance) Opinions on Major Federal Programs

In our opinion, except for the noncompliance described in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal programs listed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, qualified, and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State's compliance with the compliance requirements referred to above.

Matters Giving Rise to Adverse Opinions on Major Federal Programs

As described in the accompanying schedule of findings and questioned costs, the State did not comply with requirements described in the specified finding numbers for the programs and compliance requirements, as follows:

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Human Services	COVID-19 – Homeowner Assistance Fund Program (21.026)	Subrecipient Monitoring	2023-004
IL Department of Human Services	COVID-19 – Homeowner Assistance Fund Program (21.026)	Reporting	2023-005
IL Criminal Justice Information Authority	Crime Victim Assistance (16.575)	Subrecipient Monitoring	2023-033, 2023-034, 2023-035
IL Criminal Justice Information Authority	Crime Victim Assistance (16.575)	Reporting	2023-037

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified (Noncompliance) Opinions on Major Federal Programs

As described in the accompanying schedule of findings and questioned costs, the State did not comply with the requirements described in the specified finding numbers for the programs and compliance requirements, as follows:

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Governor's Office of Management and Budget	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (21.027)	Reporting	2023-003
IL Department of Human Services	Social Services Block Grant (93.667)	Reporting	2023-006
IL Department of Human Services	SNAP Cluster (10.551/10.561)	Special Tests and Provisions	2023-007
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Eligibility and Special Tests and Provisions	2023-007
IL Department of Human Services	Children's Health Insurance Program (93.767)	Eligibility	2023-007
IL Department of Human Services	Medicaid Cluster (93.775/93.777/93.778)	Eligibility	2023-007

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Matching, Level of Effort, and Earmarking	2023-008
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Reporting	2023-009
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Reporting	2023-009
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Reporting	2023-009
IL Department of Human Services	Social Services Block Grant (93.667)	Reporting	2023-009
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Social Services Block Grant (93.667)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Eligibility and Special Tests and Provisions	2023-011
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Allowable Costs/Cost Principles and Matching, Level of Effort, and Earmarking	2023-014
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Allowable Costs/Cost Principles and Matching, Level of Effort, and Earmarking	2023-014
IL Department of Human Services	Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)	Subrecipient Monitoring	2023-015
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Subrecipient Monitoring	2023-015
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Subrecipient Monitoring	2023-015
IL Department of Human Services	Social Services Block Grant (93.667)	Subrecipient Monitoring	2023-015
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Subrecipient Monitoring	2023-015
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Eligibility	2023-016

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Matching, Level of Effort, and Earmarking	2023-008
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Reporting	2023-009
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Reporting	2023-009
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Reporting	2023-009
IL Department of Human Services	Social Services Block Grant (93.667)	Reporting	2023-009
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Social Services Block Grant (93.667)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Subrecipient Monitoring	2023-010
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Eligibility and Special Tests and Provisions	2023-011
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Allowable Costs/Cost Principles	2023-017
IL Department of Human Services	Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Allowable Costs/Cost Principles	2023-017
IL Department of Human Services	COVID-19 – Emergency Rental Assistance Program (21.023)	Subrecipient Monitoring	2023-018
IL Department of Human Services	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (21.027)	Subrecipient Monitoring	2023-018
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Reporting	2023-019
IL Department of Healthcare and Family Services	Children’s Health Insurance Program (93.767)	Special Tests and Provisions	2023-020 and 2023-021
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Special Tests and Provisions	2023-020 and 2023-021



<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Healthcare and Family Services	Children's Health Insurance Program (93.767)	Eligibility	2023-022
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Special Tests and Provisions	2023-023
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Reporting	2023-024
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Special Tests and Provisions	2023-025
IL Department of Commerce and Economic Opportunity	Low-Income Home Energy Assistance Program (93.568)	Reporting	2023-026, 2023-029, and 2023-031
IL Department of Commerce and Economic Opportunity	Low-Income Home Energy Assistance Program (93.568)	Cash Management	2023-027 and 2023-028
IL Department of Commerce and Economic Opportunity	WIOA Cluster (17.258/17.259/17.278)	Reporting	2023-029
IL Department of Commerce and Economic Opportunity	Low-Income Home Energy Assistance Program (93.568)	Subrecipient Monitoring	2023-030
IL Department of Public Health	COVID-19 – Immunization Cooperative Agreements (93.268)	Reporting	2023-032
IL Department of Public Health	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (93.323)	Reporting	2023-032
IL Department of Employment Security	Unemployment Insurance Program (17.225)	Eligibility	2023-038
IL Department of Employment Security	Unemployment Insurance Program (17.225)	Special Tests and Provisions	2023-039
IL Department of Transportation	Airport Improvement Program (20.106)	Reporting	2023-043
IL State Board of Education	Twenty-First Century Community Learning Centers (84.287)	Subrecipient Monitoring	2023-045

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.



Other Matter – Federal Expenditures Not Included in the Compliance Audit

The schedule of expenditures of federal awards (the Schedule) and our audit described above does not include expenditures of federal awards for those agencies determined to be component units of the State of Illinois for financial statement purposes. Each of these agencies has their own independent audit in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule and our audit described below also do not include federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission, under the Federal Family Educational Loan program ALN 84.032L. IDAPP uses a service organization and has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-013, 2023-040, 2023-041, and 2023-044. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The State is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The State's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002 to 2023-045 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-046 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The State is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The State's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
September 15, 2025

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

(1) Summary of Auditors' Results

- (a) The type of report issued by the Auditor General, State of Illinois, on whether the basic financial statements were prepared in accordance with generally accepted accounting principles:

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Qualified
Aggregate Discretely Presented Component Units	Unmodified
General Fund	Unmodified
Unemployment Compensation Trust Fund	Qualified
Water Revolving Fund	Unmodified
Prepaid Tuition Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

- (b)(1) Internal control deficiencies over financial reporting disclosed by the audit of the basic financial statements by the Auditor General, State of Illinois:

- Material weaknesses: **Yes**
- Significant deficiencies: **None reported**

- (b)(2) Internal control deficiencies over financial reporting disclosed by the audit of the schedule of expenditures of federal awards:

- Material weaknesses: **Yes**
- Significant deficiencies: **None reported**

- (c)(1) Noncompliance which is material to the basic financial statements: **Yes**

- (c)(2) Noncompliance which is material to the schedule of expenditures of federal awards: **No**

- (d) Internal control deficiencies over major programs disclosed by the audit:

- Material weaknesses: **Yes**
- Significant deficiencies: **Yes**

- (e) The type of report issued on compliance for major programs:

Adverse:

Crime Victim Assistance (16.575)
COVID-19 – Homeowner Assistance Fund Program (21.026)

Qualified (Noncompliance):

SNAP Cluster (10.551/10.561)
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
(10.557)
Unemployment Insurance (UI) (17.225)

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Qualified (Noncompliance), continued:

WIOA Cluster (17.258/17.259/17.278)
COVID-19 – Airport Improvement Program (20.106)
COVID-19 – Emergency Rental Assistance Program (21.023)
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (21.027)
Twenty-First Century Community Learning Centers (84.287)
Immunization Cooperative Agreements (93.268)
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)
Temporary Assistance for Needy Families (TANF) (93.558)
Low-Income Home Energy Assistance Program (93.568)
Child Care and Development Fund (CCDF) Cluster (93.575/93.596)
Social Services Block Grant (93.667)
Children’s Health Insurance Program (CHIP) (93.767)
Medicaid Cluster (93.775/93.777/93.778)
Block Grants for Prevention and Treatment of Substance Abuse (93.959)

The opinions for all other major programs are unmodified.

- (f) Audit findings which are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:

U.S. Department of Agriculture

- 1. SNAP Cluster (10.551/10.561)
- 2. Child Nutrition Cluster (10.553/10.555/10.556/10.559/10.582)
- 3. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557)
- 4. Child and Adult Care Food Program (CACFP) (10.558)

U.S. Department of Justice

- 5. Crime Victim Assistance (16.575)

U.S. Department of Labor

- 6. Unemployment Insurance (UI) (17.225)
- 7. WIOA Cluster (17.258/17.259/17.278)

U.S. Department of Transportation

- 8. COVID-19 – Airport Improvement Program (20.106)
- 9. Highway Planning and Construction (Federal-Aid Highway Program) (20.205)

U.S. Department of Treasury

- 10. COVID-19 – Emergency Rental Assistance Program (21.023)
- 11. COVID-19 – Homeowner Assistance Fund (21.026)
- 12. COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (21.027)

U.S. Department of Education

- 13. Title I Grants to Local Educational Agencies (84.010)
- 14. Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)
- 15. Twenty-First Century Community Learning Centers (84.287)
- 16. Supporting Effective Instruction State Grants (84.367)
- 17. COVID-19 – Education Stabilization Fund (ESF) (84.425)

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

U.S. Department of Health and Human Services

- 18. Immunization Cooperative Agreements (93.268)
- 19. Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)
- 20. Temporary Assistance for Needy Families (TANF) (93.558)
- 21. Child Support Enforcement (93.563)
- 22. Low-Income Home Energy Assistance Program (93.568)
- 23. Child Care and Development Fund (CCDF) Cluster (93.575/93.596)
- 24. Adoption Assistance-Title IV-E (93.659)
- 25. Social Services Block Grant (93.667)
- 26. Children's Health Insurance Program (CHIP) (93.767)
- 27. Medicaid Cluster (93.775/93.777/93.778)
- 28. Block Grants for the Prevention and Treatment of Substance Abuse (93.959)

Social Security Administration

- 29. Disability Insurance/SSI Cluster (96.001/96.006)

(h) Dollar threshold used to distinguish between Type A and Type B programs: \$67,237,818

(i) The State qualified as a low-risk auditee: **No**

(2)(a) Findings related to the basic financial statements reported in accordance with *Government Auditing Standards*:

Findings related to the basic financial statements for the year ended June 30, 2023 were reported in accordance with *Government Auditing Standards* by the Auditor General of the State of Illinois under separate cover.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

(2)(b) Findings related to the schedule of expenditures of federal awards reported in accordance with *Government Auditing Standards*:

State Agency: Illinois Governor's Office of Management and Budget (GOMB)

Federal Agency: All federal agencies

Finding 2023-001: *Inadequate Process for Compiling the Schedule of Expenditures of Federal Awards*

Condition Found:

The State of Illinois' current financial reporting process does not allow the State to prepare a complete and accurate Schedule of Expenditures of Federal Awards (SEFA) in a timely manner. Reporting issues at various individual agencies caused delays in finalizing the Statewide SEFA.

The State of Illinois has a highly decentralized financial reporting process. The system requires State agencies to prepare financial reporting packages designed by the Illinois Office of Comptroller (IOC). These financial reporting packages are completed by accounting personnel within each State agency who have varying levels of knowledge, experience, and understanding of IOC accounting policies and procedures. Agency personnel involved with this process are not under the organizational control or jurisdiction of the IOC.

Although these financial reporting packages are subject to review by the IOC's financial reporting staff during the Annual Comprehensive Financial Report (ACFR) preparation process and there are minimum qualifications recommended for all new GAAP Coordinators who oversee the preparation of financial reporting forms and GOMB compiles the SEFA data and performs certain supervisory review procedures over the SEFA and evaluates errors identified, the current process still lacks sufficient internal controls to permit timely and accurate reporting. As a result, late adjustments relative to the SEFA continue to occur.

During fiscal year 2023, the State's process for compilation of the SEFA continued to be performed on a timeline that does not permit the State to meet the March 31st single audit filing deadline. An initial draft of the SEFA was provided to us in December 2023. The final SEFA and related notes were not finalized by the State until August 2025 due to errors identified in several agencies.

Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures and amounts provided to subrecipients are accurately reported on the SEFA and information provided for audit purposes is complete and accurate.

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Cause:

In discussing these conditions with GOMB officials, they stated the issues noted above were due to the lack of a fully implemented enterprise-wide system for financial accounting and for Statewide grants management, which hindered the State's ability to compile a complete and accurate SEFA in a timely manner. During the audit period, these systems were under development and were not fully operational. GOMB also noted that issues arose due to a lack of sufficient internal control processes in the State agencies themselves related to the accumulation and reporting of financial information necessary to prepare the State's financial statements.

Possible Asserted Effect:

Failure to establish effective internal controls at all agencies regarding financial reporting for the preparation of the SEFA may prevent the State from completing an audit in accordance with timelines set forth by the Uniform Guidance and may result in the suspension of federal funding.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-001. (Finding Code 2023-001, 2022-001)

Recommendation:

We recommend GOMB work together with the State agencies to establish a corrective action plan to address the quality of accounting information provided to the IOC which is used by GOMB to prepare the SEFA.

Views of GOMB on behalf of themselves and the Governor's Office:

GOMB agrees with the recommendation. GOMB will continue to work with the State agencies to produce timely and accurate financial reporting for the preparation of the SEFA.

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For the Year Ended June 30, 2023

State Agency: Illinois Governor's Office of Management and Budget (GOMB)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Justice (DOJ)
U.S. Department of Labor (DOL)
U.S. Department of Transportation (DOT)
U.S. Department of the Treasury (TREAS)
U.S. Department of Education (ED)
U.S. Department of Health and Human Services (USDHHS)

Program Name: Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
Child and Adult Care Food Program (CACFP)
Crime Victims Assistance Program
WIOA Cluster
Highway Planning and Construction
Emergency Rental Assistance Program
Homeowner Assistance Fund Program
Coronavirus State and Local Fiscal Recovery Funds
Title I Grants to Local Educational Agencies
Twenty-First Century Community Learning Centers
Supporting Effective Instruction State Grants
Education Stabilization Fund (ESF)
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
Temporary Assistance for Needy Families (TANF)
Child Support Enforcement
Low-Income Home Energy Assistance Program
Child Care and Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse

ALN and Program Expenditures:

10.557	(\$168,740,425)
10.558	(\$156,353,139)
16.575	(\$78,196,419)
17.258/17.259/17.278	(\$141,177,677)
20.205	(\$1,932,300,419)
21.023	(\$179,355,381)
21.026	(\$177,107,928)
21.027	(\$2,804,581,453)
84.010A	(\$704,235,726)
84.287	(\$77,436,583)
84.367A	(\$76,537,613)
84.425	(\$2,227,152,891)
93.323	(\$174,636,052)
93.558	(\$578,867,422)
93.563	(\$131,300,355)
93.568	(\$288,503,657)
93.575/93.596	(\$783,907,069)
93.667	(\$57,147,970)
93.959	(\$101,011,200)

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Schedule of Findings and Questioned Costs

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Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Finding 2023-002: Inadequate Monitoring of Subrecipient Single Audit Reviews

Compliance Requirement: Subrecipient Monitoring

Condition Found:

The State of Illinois did not establish adequate controls to monitor the completion and documentation of the review of single audit reports for its subrecipients of the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Child and Adult Care Food Program (CACFP), Crime Victims Assistance Program (CVA), WIOA Cluster (WIOA), Highway and Planning Construction (Highway), Emergency Rental Assistance Program (ERAP), Homeowner Assistance Fund Program (HAF), Coronavirus State and Local Fiscal Recovery Funds (SLFRF), Twenty-First Century Community Learning Centers (Twenty-First), Title I Grants to Local Education Agencies (Title I), Supporting Effective Instruction State Grants (SEISG), Education Stabilization Funds (ESF), Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Temporary Assistance for Needy Families (TANF), Child Support Enforcement (CSE), Low-Income Home Energy Assistance Program (LIHEAP), Child Care and Development Fund (CCDF) Cluster, Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs in the State's Grant Accountability and Transparency Act (GATA) Audit Report Review Management System (ARRMS).

The State of Illinois established the Grant Accountability Transparency Unit (GATU) to implement the provisions of GATA on a centralized basis. GATU has established standardized reporting requirements for subrecipients of the various Federal programs administered by the State through its various departments. Subrecipients of the State are required to certify whether they expended more than \$750,000 in federal awards during the fiscal year and submit their single audit reporting packages to the Federal Audit Clearinghouse (if required). GATU is then responsible for obtaining the single audit reporting package, verifying the report meets the single audit requirements, and assigning, to the applicable state agency, any findings attributable to amounts passed through to the subrecipient(s) by the State and working with program personnel to issue management decisions on findings. The State utilizes a contractor to perform the centralized functions of obtaining the single audit report, verifying the report meets the requirements, and assigning findings to the applicable State agency.

During our testing of subrecipient single audit desk review files for our 2023 major programs, we noted instances where single audit desk reviews were still in process and had not been finalized within GATA ARMS as of the date of our testing (October 7, 2024). One subrecipient in our sample for the WIC program had incomplete single audit reviews for fiscal years 2019 through 2022, despite the fact the State had obtained the single audit report from the Federal Audit Clearinghouse (FAC) for each of these fiscal years.

Upon further review of data contained within GATA ARMS, we identified 669 single audit reviews were identified as incomplete in GATA ARMS for grantees who: (1) reported expenditures under fiscal year 2023 major programs, (2) had an audit report with a FAC acceptance date between January 2, 2022 and January 3, 2023 (requiring the report to be reviewed during fiscal year 2023) and (3) were not sanctioned (placed on the Illinois Stop Payment List) by the State for noncompliance with reporting requirements.

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These 669 reviews were in varying stages of completion with the majority (608 audits) pending documentation supporting the issuance of a final completion letter by the cognizant agency. The remaining 61 audits (9.1%) were pending receipt of documentation, pending a review, or had another error requiring follow-up. These 669 audits included 323 audits (48.3%) with one or more findings potentially requiring a management decision to be issued.

We noted the cognizant agencies for the 669 incomplete single audit reviews in GATA ARRMS were as follows:

Cognizant Agency	Number of Audits
Illinois Board of Higher Education	4
Illinois Department of Natural Resources	5
Illinois State Board of Education	645
Illinois Criminal Justice Information Authority	7
Illinois Department on Aging	8
Total	669

The 669 incomplete single audit reviews in GATA ARRMS pertained to subrecipients of the following major programs:

Major Program	Number of Subrecipients
CACFP	81
SNAP Cluster	1
Crime Victim Assistance	5
Coronavirus State and Local Fiscal Recovery Funds	17
Twenty-First Century Community Learning	41
Supporting Effective Instruction State Grants	570
Education Stabilization Fund	592
Epidemiology and Laboratory Capacity for Infectious Diseases	1
TANF	1
CSE	1
SSBG	1
Medicaid Cluster	577
SAPT	3
Title I Grants to Local Educational Agencies	581

While in many instances there was evidence the State agencies had completed the necessary procedures outside of GATA ARRMS, the purpose of GATA ARRMS is to reduce the duplication of effort across State agencies and to provide a single submission point for the State's subrecipients. The lack of monitoring controls around this centralized process may result in noncompliance with subrecipient single audit desk review requirements.

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The State's subrecipient expenditures under the federal programs for the year ended June 30, 2023 were as follows:

Program	Total Fiscal Year 2023 Subrecipient Expenditures	Total Fiscal Year 2023 Program Expenditures	%
WIC	\$78,787,399	\$168,740,425	46.7%
CACFP	154,664,167	156,353,139	98.9%
CVA	75,301,704	78,196,419	96.3%
WIOA	129,891,431	141,177,677	92.0%
Highway	129,960,232	1,932,300,419	6.7%
ERAP	179,355,381	179,355,381	100.0%
HAF	177,107,928	177,107,928	100.0%
SLFRF	651,548,189	2,804,581,453	23.2%
Title I	694,003,825	704,235,726	98.6%
Twenty-First	75,983,860	77,436,583	98.1%
SEISG	75,488,893	76,537,613	98.6%
ESF	2,166,525,604	2,227,152,891	97.3%
ELC	23,383,862	174,636,052	13.4%
TANF	13,067,005	578,867,422	2.3%
CSE	10,710,298	131,300,355	8.2%
LIHEAP	282,019,216	288,503,657	97.8%
CCDF Cluster	428,365,517	783,907,069	54.6%
SSBG	55,027,232	57,147,970	96.3%
SAPT	97,618,256	101,011,200	96.6%

Criteria or Requirement:

According to 2 CFR 200.332(d), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure the federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. Further, 2 CFR 200.332(d)(3) and 2 CFR 200.521 state that a pass-through entity is required to issue a management decision on audit findings within six months of acceptance of the audit report by the FAC and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include implementing procedures to monitor whether single audit reports are reviewed, management decision letters are issued, and single audit desk review files are closed out in GATA ARRMS in a timely manner.

Cause:

In discussing these conditions with GOMB officials, management stated that the incompleteness of the State's audit reviews in GATA ARRMS was due to oversight.

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For the Year Ended June 30, 2023

Possible Asserted Effect:

Failure to complete and document reviews of subrecipient single audit reports in GATA ARRMS in a timely manner may result in noncompliance with the State's obligation as a pass-through entity to appropriately monitor its subrecipients.

Repeat Finding:

A similar finding was not reported in the prior year audit (Finding Code 2023-002).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend GOMB establish procedures to monitor the completion and documentation of single audit report reviews in GATA ARRMS to ensure the State complies with its obligation as a pass-through entity.

Views of GOMB Officials:

GOMB agrees with the finding.

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For the Year Ended June 30, 2023

State Agency: Illinois Governor's Office of Management and Budget (GOMB)

Federal Agency: U.S. Department of the Treasury (TREAS)

Program Name: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

ALN and Program Expenditures: 21.027 (\$2,804,581,453)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-003: Failure to Accurately Prepare Performance Reports for the COVID-19 – Coronavirus State and Local Fiscal Recovery Funds Program

Condition Found:

GOMB did not prepare accurate federal project and expenditure reports (Paperwork Reduction Act (PRA) 1505-0271) for the COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program.

The State was required to prepare quarterly federal project and expenditure reports (PRA 1505-0271) for the CSLFRF program. To assist the State agencies, GOMB prepared these reports. According to the U.S. Treasury's SLFRF Compliance and Reporting Guidance, expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. During our testing of two quarterly PRA 1505-0271 reports submitted during State fiscal year ended June 30, 2023, we noted that GOMB did not consistently apply cash or accrual basis for reporting and noted the following errors on the cash basis:

Period of Report	Project Identification Number	Key Line Item	Reported Amount	Actual amount	Difference
6/30/2023	420-P4	Current Period Expenditures	\$108,718	\$82,414	\$26,304
6/30/2023	420-P5	Current Period Expenditures	5,403,295	5,395,486	7,809
6/30/2023	420-P41	Current Period Expenditures	–	6,837,132	(6,837,132)
12/31/2022	420-P5	Current Period Expenditures	9,340,008	9,333,270	6,738
12/31/2022	420-P6	Current Period Expenditures	5,059,136	3,677,255	1,381,881
12/31/2022	420-P9	Current Period Expenditures	1,268,901	883,948	384,953

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Period of Report	Project Identification Number	Key Line Item	Reported Amount	Actual amount	Difference
12/31/2022	420 - Unknown	Current Period Expenditures	–	451,063	(451,063)
6/30/2023	444-P11	Current Period Expenditures	11,596,341	10,626,304	970,037
12/31/2022	444-P10	Current Period Expenditures	753,551	748,829	4,722
12/31/2022	444 - Unknown	Current Period Expenditures	–	5,762,439	(5,762,439)
6/30/2023	558-P1	Current Period Expenditures	380,273	9,143,663	(8,763,390)
12/31/2022	558-P1	Current Period Expenditures	154,423	49,973,527	(49,819,104)

Supervisory review procedures of the PRA 1505-0271 reports have not been designed to operate at an appropriate level of precision to ensure the financial reports are accurately prepared.

Criteria or Requirement:

2 CFR 200.328 requires grantees to submit PRA 1505-0271 reports with the frequency required by the terms and conditions of the federal award. The State and Local Fiscal Recovery Funds: Project and Expenditure Report User Guide requires grantees to submit quarterly reports with current financial information, including current period and cumulative obligations and expenditures.

In addition, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure financial information reported in required financial reports is complete and accurate prior to submission.

Cause:

In discussing these conditions with GOMB officials, management stated the reporting errors were a result of inaccurate information submitted to GOMB by other State agencies which were not detected.

Possible Asserted Effect:

Failure to prepare complete and accurate financial reports prevents the U.S. Treasury from effectively monitoring the CSLFRF program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-003)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendation:

We recommend GOMB implement more precise review procedures to ensure the reports submitted to the U.S. Treasury are complete, accurate, and agree or reconcile to its financial records.

Views of GOMB Officials:

GOMB agrees with the recommendation. GOMB will continue to work with the State agencies to produce accurate financial reporting for the CSLFRF program.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of the Treasury (TREAS)
Program Name: COVID-19 – Homeowner Assistance Fund Program
ALN and Program Expenditures: 21.026 (\$177,107,928)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Subrecipient Monitoring

Finding 2023-004: Failure to Establish Subrecipient Monitoring Procedures

Condition Found:

IDHS did not perform a risk assessment or subrecipient monitoring procedures for the subrecipient of the COVID-19 – Homeowner Assistance Fund (HAF) program for the year ended June 30, 2023.

The State designated IDHS as the State agency responsible for monitoring of the HAF program's subrecipient, the Illinois Housing Development Authority (IHDA), a discretely presented component unit of the State.

As a pass-through entity, IDHS was responsible for:

- Identifying the award and applicable requirements,
- Evaluating IHDA's risk of noncompliance for purposes of determining the appropriate monitoring procedures related to the subaward,
- Monitoring the activities of IHDA as necessary to ensure the subaward is used for authorized purposes, IHDA complies with the terms and conditions of the subaward, and IHDA achieves performance goals, and
- Issuing a management decision for audit findings pertaining to the federal award provided to IHDA, if applicable.

During our testing, we noted IDHS did not perform any subrecipient monitoring procedures over IHDA with respect to the HAF program during the year ended June 30, 2023. Amounts passed through to IHDA for the HAF program totaled \$177,107,928 for the year ended June 30, 2023.

Criteria or Requirement:

According to 2 CFR 200.332(b), a pass-through entity must evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. According to 2 CFR 200.332(d), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. 2 CFR 200.332(d)(3) requires pass-through entities to issue

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management decisions for applicable audit findings pertaining to the federal awards provided to the subrecipient and 2 CFR 200.332(d)(4) requires pass through entities to resolve audit findings through corrective action plans (CAP).

In addition, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing and performing monitoring procedures in accordance with Uniform Guidance and program requirements.

Cause:

In discussing these conditions with IDHS officials, management stated that IDHS lacked dedicated resources needed when the HAF program was assigned to IDHS to collaborate with the Illinois Housing Development Authority.

Possible Asserted Effect:

Failure to perform required risk assessments and to adequately monitor subrecipients may result in the subrecipient not properly administering the federal programs in accordance with laws, regulations, and the grant agreements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-004. (Finding Code 2023-004, 2022-004)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS implement subrecipient monitoring procedures in accordance with federal regulations.

Views of IDHS Officials:

The Department accepts the recommendation. The Department agrees with the finding and recognizes the importance of programmatic reporting. The Department has procedures in place to complete programmatic and financial monitoring for the HAF program.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of the Treasury (TREAS)
Program Name: COVID-19 – Homeowner Assistance Fund Program
ALN and Program Expenditures: 21.026 (\$177,107,928)
Award Numbers: Various - see table of award numbers
Federal Award Year: Various - see table of award numbers
Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-005: Failure to Accurately Prepare Financial Reports for the COVID-19 – Homeowner Assistance Fund Program

Condition Found:

IDHS did not prepare accurate federal financial reports (Paperwork Reduction Act (PRA) 1505-0269) for the COVID-19 – Homeowner Assistance Fund (HAF) program.

IDHS was required to prepare quarterly federal financial reports (PRA 1505-0269) for the HAF program. During our testing of two quarterly PRA 1505-0269 reports submitted during State fiscal year ended June 30, 2023, we noted the following errors:

Period of Report	Report line item	Reported amount	Actual amount	Difference
9/30/2022	Administrative Expenses	\$0	\$3,190,823	(\$3,190,823)

Supervisory review procedures of the PRA 1505-0269 reports have not been designed to operate at an appropriate level of precision to ensure the financial reports are accurately prepared.

Criteria or Requirement:

2 CFR 200.328 requires grantees to submit PRA 1505-0269 reports with the frequency required by the terms and conditions of the federal award. The Homeowner Assistance Fund: Quarterly Report User Guide requires grantees to submit quarterly reports with current financial information, including administrative expenses.

In addition, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure financial information reported in required financial reports is complete and accurate prior to submission.

Cause:

In discussing these conditions with IDHS officials, management stated that during the reporting period sampled, the 3rd quarter report was the first group of program data reported. Due to limited availability of staff at that time, the Department was still working to identify appropriate staff to complete the reporting.

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Possible Asserted Effect:

Failure to prepare complete and accurate financial reports prevents U.S. Treasury from effectively monitoring the HAF program.

Repeat Finding:

A similar finding was not reported in prior years. (Finding Code 2023-005)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS implement more precise review procedures to ensure the reports submitted to U.S. Treasury are complete, accurate, and agree or reconcile to its financial records.

Views of IDHS Officials:

The Department accepts the recommendation. The Department recognizes the need for accurate data submissions and now has standard templates for subrecipients to complete to ensure accurate program reporting is achieved.

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State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Social Services Block Grant

ALN and Program Expenditures: 93.667 (\$57,147,970)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-006: Inadequate Procedures to Determine Accuracy of the Post-Expenditure Report

Condition Found:

IDHS failed to provide supporting documentation for the post-expenditure report including a key line item, the number of eligible individuals who received services paid for in part or in whole with federal funds under the Social Services Block Grant (Title XX) program.

During our testing of the 2022 post-expenditure report, we noted the total individuals served was reported as 163,445. This line item represents services provided by various departments and third parties. In reviewing the summary schedule used to support these line items, we noted supporting documentation was not available to identify the individuals served for certain line items or did not match the individuals reported on the summary schedule. As a result, testing a sample of individuals to verify the individual was eligible for the service received could not be performed. We noted the following exceptions in our testing of the 2022 post-expenditure report:

Report Line Item	Total Recipients Reported	Total Recipients per IDHS Records	Difference
4 – Counseling Services	34,773	Records not provided	Unknown
8 – Employment Services	576	Records not provided	Unknown
12 – Health-Related Services	6,614	7,402	(788)
19 – Pregnancy and Parenting	16,288	14,514	1,744
20 – Prevention and Intervention	22,833	Records not provided	Unknown
25 – Special Services – Disabled	18,766	Records not provided	Unknown
26 – Special Services – Youth at Risk	5,854	5,079	775

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Internal controls have not been established to ensure required supporting documentation is maintained.

Criteria or Requirement:

42 USC 1397e requires states to submit to the federal administering agency an annual post-expenditure report.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include retaining support for the post-expenditure report and a formalized methodology to ensure the reporting is consistent and accurate.

Cause:

In discussing these conditions with IDHS officials, management stated uniform procedures were still being implemented to track client listings and retain documentation supporting the annual report. Management also noted staff shortages contributing to the lack of tracking client information.

Possible Asserted Effect:

Failure to completely and accurately report SSBG individuals served could result in incomplete and/or inaccurate data being submitted to the federal administering agency.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-006)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures to maintain documentation supporting the post-expenditure report. IDHS should also establish supervisory review procedures to ensure the report is complete, accurate, and properly supported.

Views of IDHS Officials:

The Department accepts the recommendation. The Department will work to establish procedures to maintain complete, accurate, and adequate documentation supporting the post-expenditure report.

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State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Health and Human Services (USDHHS)

Program Name: SNAP Cluster
Temporary Assistance for Needy Families
Children's Health Insurance Program
Medicaid Cluster

ALN and Program Expenditures: 10.551/10.561 (\$5,991,938,129)
93.558 (\$578,867,422)
93.767 (\$497,921,432)
93.775/93.777/93.778 (\$20,820,349,431)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Eligibility, Special Tests and Provisions – Child Support Non-Cooperation,
Special Tests and Provisions – Penalty for Refusal to Work, Special Tests
and Provisions – ADP System for SNAP

Finding 2023-007: Missing Documentation in Beneficiary Files

Condition Found:

IDHS could not locate case file documentation supporting certain eligibility and special test requirements for beneficiaries of the Temporary Assistance for Needy Families (TANF) program.

During our test work, we selected eligibility files to review for compliance with eligibility requirements and for the allowability of the related benefits provided. We also selected 40 Child Support Non-Cooperation (Non-Cooperation) and 40 Penalty for Refusal to Work (Refusal to Work) beneficiaries to review for compliance with the respective special test and provision requirements. We noted the following exceptions:

- In 3 of 50 TANF cases (with payments sampled of \$1,129), IDHS could not locate the Responsibility Service Plan (RSP) completed and signed by the beneficiary covering the payment date. Total TANF cash assistance paid to these beneficiaries during the year ended June 30, 2023 totaled \$16,766.
- In 5 of 40 TANF Non-Cooperation special test cases, IDHS could not provide evidence that notice for good cause non-cooperation was obtained, or subsequent timely action on the case was taken once the case was determined non-cooperating. TANF cash assistance paid to these beneficiaries during the year ended June 30, 2023 totaled \$22,096.
- In 7 of 40 TANF Refusal to Work special test cases, IDHS could not provide evidence that a RSP was obtained and signed by the beneficiary. TANF cash assistance paid to these beneficiaries during the year ended June 30, 2023 totaled \$30,309.

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Details of the beneficiary payments selected in our samples for TANF programs are as follows:

Case Type	Number of Cases Tested	Total Amount of Payments for Cases Tested
TANF Eligibility	50	\$19,844
TANF Non-cooperation	40	23,799
TANF Refusal to Work	40	17,120

We also noted IDHS does not have adequate resources to perform and document eligibility determinations. Additionally, IDHS has not established appropriate monitoring procedures to ensure eligibility determinations are properly documented in accordance with program requirements.

Because the State uses a single application and eligibility determination process for the Supplemental Nutrition Assistance Program Cluster (SNAP), TANF, Medicaid Cluster, and State Children's Health Insurance Program (CHIP) programs, certain of the TANF compliance exceptions and the inadequate internal control matters discussed above also impact the SNAP Cluster, Medicaid Cluster, and CHIP programs.

Federal Program	Total Amount of Payments Made on Behalf of Beneficiaries for Fiscal Year 2023	Total Fiscal Year 2023 Program Expenditures	Percentage
SNAP Cluster	\$5,320,232,370	\$5,991,938,129	88.8%
TANF	36,637,652	578,867,422	6.3%
CHIP	489,783,677	497,921,432	98.4%
Medicaid Cluster	20,534,223,158	20,820,349,431	98.6%

Criteria or Requirement:

According to 42 USC 602(a)(1)(B)(iii) (the State Plan for TANF), IDHS is required to determine client eligibility in accordance with eligibility requirements defined in the approved State Plans. The TANF State Plan amended December 2022, Section L Personal Responsibility, requires all adults and minor parents applying for or receiving assistance be required to sign a RSP and follow through with its provisions. The TANF State Plan also required an application to be completed to apply for assistance.

For non-cooperation, if an individual is not cooperating with the state establishing paternity or enforcing a support order with respect to a child of the individual, the State must apply a sanction or deny assistance. (45 CFR section 264.30).

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For refusal to work, the State must reduce or terminate the assistance payable to the family if an individual in a family receiving assistance refuses to work, subject to any good cause or other exemptions established by the State (42 USC 609(a)(14); 45 CFR sections 261.14, 261.16, and 261.54).

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include maintaining adequate controls over beneficiary case files to ensure all required documentation is received and appropriate sanctions applied.

Cause:

In discussing these conditions with IDHS officials, IDHS management stated the exceptions noted were due to staff vacancies which led to lack of oversight to secure or upload supporting documentation adequately and to follow up on notices of non-cooperation or good cause for refusal to work.

Possible Asserted Effect:

Failure to maintain RSPs, applications, or other eligibility documentation may result in inadequate documentation of a recipient's eligibility and in federal funds being paid to ineligible beneficiaries. Inability to demonstrate if a sanction has been appropriately applied also may result in federal funds being awarded to an ineligible beneficiary.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2022-005. (Finding Code 2023-007, 2022-005, 2021-011, 2020-010, 2019-005, 2018-004, 2017-004, 2016-004, 2015-004, 2014-004, 2013-004, 12-04, 11-04, 10-06, 09-06, 08-08, 07-19, 06-16, 05-30, 04-18, 03-20, 02-26, 01-15)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its current process for collecting and maintaining SNAP/TANF eligibility support and documentation to support the appropriate TANF application of sanctions.

Views of IDHS Officials:

IDHS accepts the recommendation. Additional oversight and instruction will be provided to ensure supporting documentation for all eligibility items is properly retained in the record. In addition, IDHS will explore options to automate processes where possible.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Block Grants for Prevention and Treatment of Substance Abuse
ALN and Program Expenditures: 93.959 (\$101,011,200)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: \$11,528,128
Compliance Requirement: Matching, Level of Effort, Earmarking
Finding 2023-008: Failure to Meet the SAPT MOE Requirement

Condition Found:

IDHS did not maintain the required aggregate State expenditures for the maintenance of effort (MOE) requirements for the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) program.

As a condition of receiving federal funding under the SAPT program, USDHHS requires the State to maintain the level of State and locally funded expenditures for substance abuse prevention and treatment activities at an amount that is at least equal to the average level of these same amounts for the prior two years.

During the current fiscal year, we noted IDHS did not maintain the necessary aggregate expenditures to meet the SAPT MOE requirement. The table below illustrates the shortfall:

	IDHS Actual Aggregate State Expenditures for State Fiscal Year June 30, 2023	MOE Requirement	Amount of Shortfall
MOE Expenditures	\$54,823,033	\$66,351,161	(\$11,528,128)

In addition, IDHS has not established internal control procedures to monitor whether maintenance of effort requirements are met.

Criteria or Requirement:

According to 45 CFR 96.30(a), the fiscal control and accounting procedures of the State must be sufficient to permit tracing funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant. Further, 45 CFR 96.134(a) states with respect to the principal agency of a State for carrying out authorized activities, the agency shall for each fiscal year maintain aggregate State expenditures by the principal agency for authorized activities at a level that is not less than the average level of such expenditures maintained by the State for the two-year period preceding the fiscal year for which the State is applying for the grant.

In addition, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program

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compliance requirements. Effective internal controls should include establishing procedures to ensure MOE requirements are achieved with allowable expenditures.

Cause:

In discussing these conditions with IDHS officials, management stated that the review of MOE to date was not occurring on a regular basis until reporting to the federal entity was complete.

Possible Asserted Effect:

Failure to maintain required State expenditure levels for MOE results in noncompliance with program requirements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-006. (Finding Code 2023-008, 2022-006, 2021-012, 2020-012, 2019-009, 2018-007, 2017-008, 2016-008, 2015-009, 2014-010)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its process for identifying expenditures to achieve the SAPT MOE and implement controls to appropriately monitor whether the MOE requirement has been met.

Views of IDHS Officials:

The Department accepts the recommendation. IDHS has reviewed its process for identifying expenditures to achieve the SAPT MOE and implemented controls to appropriately monitor whether the MOE requirement has been met.

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State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster
Block Grants for Prevention and Treatment of Substance Abuse
Social Services Block Grant

ALN and Program Expenditures: 93.558 (\$578,867,422)
93.575/93.596 (\$783,907,069)
93.959 (\$101,011,200)
93.667 (\$57,147,970)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-009: Failure to Report Subaward Information Required by FFATA

Condition Found:

IDHS failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Temporary Assistance for Needy Families (TANF), Child Care and Development Fund (CCDF) Cluster, Block Grants for Prevention and Treatment of Substance Abuse (SAPT), and Social Services Block Grant (SSBG) programs.

FFATA requires the State to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee DUNS number
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

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During our testing, we noted that IDHS did not establish control procedures to submit FFATA reports for all subawards as required by federal regulations. During our testwork of 96 subawards and 23 amendments, we noted the following exceptions:

	FFATA Non-compliance Exceptions				
Program Name	Transactions Tested	Subaward or Amendment not reported	Report not timely	Subaward amount or obligation date incorrect	Subaward missing key elements
TANF	16 + 5 (21)	1	4	3	-
CCDF	8 + 1 (9)	-	-	1	-
SAPT	30 + 13 (43)	13	43	43	-
SSBG	41 + 0 (41)	-	3	4	-
	Dollar Amount of Tested Transactions	Subaward or Amendment not reported	Report not timely	Subaward amount or obligation date incorrect	Subaward missing key elements
TANF	\$10,171,212	\$3,500,000	\$1,197,824	\$930,016	-
CCDF	624,857,629	-	-	30,305,412	-
SAPT	65,970,467	20,735,927	65,970,467	65,970,467	-
SSBG	27,289,644	-	7,342,650	8,249,489	-

IDHS's subrecipient expenditures under the federal programs for the year ended June 30, 2023 were as follows:

Program	Total Fiscal Year 2023 Subrecipient Expenditures	Total Fiscal Year 2023 Program Expenditures
TANF	\$13,067,005	\$578,867,422
CCDF	428,365,517	783,907,069
SAPT	97,618,256	101,011,200
SSBG	55,027,232	57,147,970

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Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include complying with FFATA.

Cause:

In discussing these conditions with IDHS officials, management stated the exceptions noted were due to inaccuracies in the manual entry of subawards, and not all awards were identified through the existing information process flow.

Possible Asserted Effect:

Failure to identify awards subject to FFATA and to report subawards in accordance with FFATA results in noncompliance with federal requirements.

Repeat Finding

A similar finding was reported in the prior year audit as finding number 2022-007. (Finding Code 2023-009, 2022-007, 2021-014, 2021-015)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures to identify awards subject to FFATA reporting requirements and report required subaward information in accordance with the FFATA.

Views of IDHS Officials:

The Department accepts the recommendation. IDHS has established procedures to identify awards subject to the FFATA reporting requirements and to report required subaward information in accordance with the FFATA. The Department will assess the need for additional resources and the process for inputting grant award information into the grant making system will continue to be communicated to responsible staff to ensure compliance.

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State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse

ALN and Program Expenditures: 93.558 (\$578,867,422)
93.575/93.596 (\$783,907,069)
93.667 (\$57,147,970)
93.959 (\$101,011,200)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2023-010: Failure to Follow Established Program Subrecipient Monitoring Procedures

Condition Found:

IDHS did not follow its established program monitoring policies and procedures for subrecipients of the Temporary Assistance for Needy Families (TANF), Child Care and Developmental Fund (CCDF) Cluster, Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs.

IDHS has implemented procedures whereby program staff perform periodic program on-site and desk reviews of IDHS subrecipient compliance with regulations applicable to the federal programs administered by IDHS. Generally, these reviews are formally documented and include the issuance of a report of the review results to the subrecipient summarizing the procedures performed, results of the procedures, and any findings or observations for improvement noted. IDHS's policies require the subrecipient to respond to each finding by providing a written corrective action plan. Additionally, IDHS program staff perform reviews of expenditure reports submitted by subrecipients. IDHS subrecipient monitoring procedures are subject to the review and approval of a supervisor.

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During our test work over program on-site review procedures performed for 95 subrecipients of the TANF, CCDF, SSBG, and SAPT programs, we noted IDHS did not follow its established program monitoring procedures as follows:

We tested the program on-site review procedures performed by IDHS during the year ended June 30, 2023 for a sample of subrecipients of the TANF, CCDF, SSBG, and SAPT programs comprised of the following:

Federal program	Number of sampled subrecipients	Amounts passed through to sampled subrecipients	Total number of subrecipients	Total fiscal year 2023 subrecipient expenditures	Total fiscal year 2023 program expenditures
TANF	16	\$6,615,143	95	\$13,067,005	\$578,867,422
CCDF	8	352,360,415	30	428,365,517	783,907,069
SSBG	41	30,984,369	296	55,027,232	57,147,970
SAPT	30	53,590,740	198	97,618,256	101,011,200

We noted the following exceptions in our testing of program on-site reviews performed during the year ended June 30, 2023:

- IDHS did not perform on-site monitoring reviews of subrecipients in fiscal year 2023 in accordance with IDHS' planned monitoring schedule and/or could not provide support for the review. Specifically, we noted the following exceptions:

Federal Program	Number of Reviews Not Performed	Amounts passed through to subrecipients with exceptions
SSBG	6	\$5,418,388

- IDHS did not provide timely notification (within 60 days) of the results of the programmatic on-site reviews. We noted the following exceptions:

Federal Program	Number of Late Communications	Amounts passed through to subrecipients with exceptions	Number of Days Late (Range)
SAPT	4	\$8,712,330	69 - 173
SSBG	14	\$15,749,127	64 - 139

- IDHS did not complete their quality review on a timely basis (within 60 days). We noted the following exceptions:

Federal Program	Number of Late Quality Reviews	Amounts passed through to subrecipients with exceptions	Number of Days Late (Range)
SAPT	2	\$4,388,317	63 - 97

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- IDHS did not receive a corrective action plan from the subrecipient after findings were identified during the review. We noted the following exceptions:

Federal Program	Number of Missing Corrective Action Plans	Amounts passed through to subrecipients with exceptions
TANF	6	\$3,684,511

- For the SSBG program, IDHS personnel were unable to provide support for management review of the program review tool for 16 of 41 subrecipients sampled.

Federal Program	Number of Reviews Missing Management Review	Amounts passed through to subrecipients with exceptions
SSBG	12	\$14,912,778

The SAPT program also requires subrecipients to submit periodic reports to allow IDHS to monitor certain programmatic performance metrics. These reports are reviewed quarterly by IDHS program personnel. Any subrecipients who meet less than 80% of the performance metrics reported are also required to submit a corrective action plan to IDHS. During our testing, we noted IDHS was unable to provide documentation evidencing monitoring of the quarterly program reports as follows:

Type of missing documentation	Number of subrecipients with missing documentation	Amounts passed through to subrecipients with exceptions
Quarterly performance reports	4	\$5,490,821
Quarterly performance close-out forms	16	30,148,415
Annual review feedback reports	15	26,763,121

Criteria or Requirement:

According to 2 CFR 200.332(d), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. According to 2 CFR 200.332(b), a pass-through entity must evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include ensuring on-site program procedures and expenditure reviews are performed in a timely manner and adequate documentation is maintained.

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Cause:

In discussing these conditions with IDHS officials, management stated that the program monitoring deficiencies noted are due to misplaced or misfiled documentation, untimely monitoring, inadequate staffing, and lack of consistent application in each program division.

Possible Asserted Effect:

Failure to adequately perform and document program on-site monitoring reviews of subrecipients and notify subrecipients of findings in a timely manner may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and the grant agreement. Failure to properly review subrecipient expenditures may result in inaccurate payments or unallowable costs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-008. (Finding Code 2023-010, 2022-008, 2021-017, 2020-015, 2019-013, 2018-012, 2017-013, 2016-012, 2015-011, 2014-008, 2013-009, 12-07, 11-09)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS ensure programmatic on-site and expenditure report reviews are performed and documented for subrecipients in accordance with established policies and procedures. In addition, we recommend IDHS review its process for reporting and following up on program findings relative to subrecipient on-site reviews to ensure timely corrective action and quality control is taken.

Views of IDHS Officials:

The Department accepts the recommendation. The Department will review and update programmatic monitoring guidance and ensure changes are communicated, as appropriate. Additionally, the Department will work to hire additional staff to improve the tracking and performance of compliance reviews.

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State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Child Care and Development Fund (CCDF) Cluster
ALN and Program Expenditures: 93.575/93.596 (\$783,907,069)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: \$95,700
Compliance Requirement: Eligibility and Special Tests and Provisions – Child Care Provider
Eligibility for American Rescue Plan Act Stabilization Funds
Finding 2023-011: Failure to Obtain Required Certifications for Child Care Providers Receiving American Rescue Plan Act Stabilization Funds

Condition Found:

IDHS did not obtain the required certifications at the time of application for certain providers of the Child Care and Development Fund (CCDF) Cluster receiving American Rescue Plan (ARP) Act stabilization funds.

Child care providers must provide the following certifications to receive ARP Act stabilization funding under the CCDF Cluster:

1. The provider will, when open and providing services, implement policies in line with guidance and orders from corresponding state, territorial, tribal, and local authorities and, to the greatest extent possible, implement policies in line with guidance from the CDC.
2. For each employee, the provider must pay at least the same amount in weekly wages and maintain the same benefits for the durations of the stabilization funding.
3. The provider will provide relief from copayments and tuition payments for the families enrolled in the provider's program, to the extent possible, and prioritize such relief for families struggling to make either type of payment.

During our test work over 20 child care providers receiving ARP Act stabilization funds (totaling \$244,746,902), we noted IDHS could not provide the required certifications for ARP Act stabilization funds for 6 providers who are noted as "license-exempt" providers. Child Care ARP Act Stabilization funds passed through to 86 unique license-exempt providers totaled \$95,700 during the year ended June 30, 2023. IDHS passed through a total of \$245,070,522 of Child Care ARP Act stabilization funds during the year ended June 30, 2023.

Criteria or Requirement:

ARP Act Section 2202(d)(2)(D) requires the State to make available on its website an application for qualified child care providers that includes the certifications above.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and

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program compliance requirements. Effective internal controls should include ensuring child care providers who receive ARP Act stabilization funds meet the eligibility criteria and provide all required certifications at the time of application.

Cause:

In discussing these conditions with IDHS officials, management stated the reason certifications/attestations were not collected for these providers was because they are License-Exempt Home Child Care providers who receive scheduled health and safety monitoring and procedures were not established to obtain certifications from child care providers receiving ARP Act stabilization funds.

Possible Asserted Effect:

Failure to obtain required certifications for child care providers receiving ARP Act stabilization funds may result in inadequate documentation of a provider's eligibility under ARP Act and in federal funds being awarded to ineligible providers.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-009. (Finding Code 2023-011, 2022-009)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures for verifying provider eligibility under ARP Act Stabilization funds, including ensuring all child care providers complete required certifications.

Views of IDHS Officials:

The Department accepts the recommendation. The Department does not anticipate the receipt of any further federal relief funds. The Department will ensure that staff are properly trained to identify and implement new grant funding requirements and ensure childcare providers complete required certifications if similar funding is received by the Department in future periods.

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State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Education (USDE)
U.S. Department of Health and Human Services (USDHHS)
U.S. Social Security Administration (USSSA)

Program Name: Supplemental Nutrition Assistance Program Cluster
Special Supplemental Nutrition Program for Women, Infants, and Children
Rehabilitation Services – Vocational Rehabilitation
Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse
Disability Insurance/SSI Cluster

ALN and Program Expenditures: 10.551/10.561 (\$5,991,938,129)
10.557 (\$168,740,425)
84.126 (\$127,053,406)
93.558 (\$578,867,422)
93.575/93.596 (\$783,907,069)
93.667 (\$57,147,970)
93.959 (\$101,011,200)
96.001/96.006 (\$72,937,910)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: None

Finding 2023-012: Inaccurate Reporting of Federal Expenditures

Condition Found:

IDHS did not accurately report Federal expenditures, including amounts provided to subrecipients, under the Supplemental Nutrition Assistance (SNAP) Cluster, Supplemental Nutrition for Women, Infants, and Children (WIC) programs, Vocational Rehabilitation (VR), Temporary Assistance for Needy Families (TANF), Child Care and Development Fund (CCDF) Cluster, Social Services Block Grants (SSBG), Block Grants for Prevention and Treatment of Substance Abuse (SAPT), and Disability Insurance/SSI (SSDI) Cluster programs.

Federal expenditures, including amounts provided to subrecipients, reported to the Illinois Office of Comptroller (IOC) which were used to prepare the schedule of expenditure of federal awards (SEFA), did not agree to IDHS' financial records provided for audit. Specifically, we noted the following differences between amounts provided for audit by IDHS and the SEFA amounts reported to the IOC for each program for the year ended June 30, 2023:

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Federal Program	Federal Expenditures Reported in IDHS' Records	Federal Expenditures Initially Reported on the SEFA	\$ Difference	% Difference
SNAP	\$5,513,869,162	\$5,516,331,115	(\$2,461,953)	0.04%
WIC	168,740,425	163,441,076	5,299,349	3.14%
VR	127,032,923	127,750,587	(717,664)	0.56%
TANF	578,867,422	742,215,422	(163,348,000)	28.22%
CCDF	789,453,685	789,383,109	70,576	0.01%
SAPT	101,011,200	100,715,141	296,059	0.29%
SSDI	72,937,910	73,877,241	(939,331)	1.29%

Additionally, the following differences were identified relative to amounts provided to subrecipients for the following major programs:

Federal Program	Amounts Provided to Subrecipients Reported in IDHS's Records	Amounts Provided to Subrecipients Initially Reported to the IOC	\$ Difference	% Difference
SNAP	\$27,687,353	\$24,384,594	\$3,302,759	11.93%
TANF	13,067,005	13,718,368	(651,363)	4.98%
CCDF	397,843,356	377,518,384	20,324,972	5.11%
SSBG	55,026,020	55,027,232	(1,212)	0.01%
SAPT	97,618,256	97,834,073	(215,817)	0.22%

We also noted the cash basis expenditures provided by IDHS for our audit procedures included accrued (not paid) expenditures. Further, we noted amounts passed through to other State agencies from IDHS provided by IDHS for our audit procedures included accrued (not paid) expenditures. We also noted these same amounts were reported to the IOC and were used to prepare the SEFA. Specifically, we noted expenditures in the following amounts which were not paid in fiscal year ended June 30, 2023 and were erroneously reported as cash basis expenditures for the year ended June 30, 2023:

Federal Program	Amounts Accrued in FY23 (Not Paid)	Expenditures Reported on the SEFA	%
SNAP	\$6,373	\$5,991,938,129	0.01%
WIC	390,104	168,740,425	0.23%
VR	1,092,174	127,053,406	0.86%
CCDF	833	783,907,069	0.01%
SSBG	219,370	57,147,970	0.38%
SAPT	1,121,764	101,011,200	1.11%
SSDI	2,129	72,937,910	0.01%

Finally, we noted IDHS' controls over reporting federal expenditures were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.

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Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures are accurately reported on the SEFA and to other State agencies, where applicable.

Cause:

In discussing these conditions with IDHS officials, management stated that differences in the amounts of federal expenditures and amounts passed through to subrecipients were due to differences in reporting methods for the SEFA and IDHS' records. The expenditures in the IDHS' records come from the agency financial accounting system. The expenditures in the SEFA come from the annual GAAP reports must reconcile to the Illinois Office of the Comptroller accounting system (SAMS).

Possible Asserted Effect:

Failure to accurately report federal expenditures prohibits the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-010. (Finding Code 2023-012, 2022-010)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures to accurately report federal expenditures (including subrecipient expenditures) used to prepare the SEFA to the IOC.

Views of IDHS Officials:

The Department accepts the recommendation. The Department has created a spreadsheet with all federal expenditure data grouped by ALN, and a tab with only the major program expenditure data comparing it to the IDHS Records/Bucket amount. Any discrepancies between the reporting methodologies are identified and researched.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Block Grants for Prevention and Treatment of Substance Abuse
ALN and Program Expenditures: 93.959 (\$101,011,200)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: \$92,642
Compliance Requirement: Allowable Costs/Cost Principles and Period of Performance
Finding 2023-013: Unallowable Costs Charged to the SAPT Program

Condition Found:

IDHS charged subrecipient expenditures to the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) program which were incurred after the period of performance ended.

During our testing of 41 expenditures (totaling \$2,778,358) charged to the federal fiscal year 2021 SAPT block grant during the year ended June 30, 2023, we noted 4 expenditures for payments to subrecipients (totaling \$88,666) for which the underlying expenditures submitted to IDHS for reimbursement pertained to expenditures incurred by the subrecipient after September 30, 2022. The period of performance for the federal fiscal year 2021 SAPT block grant is from October 1, 2020 to September 30, 2022. Accordingly, these expenditures were incurred after the grant's period of performance and are not allowable costs.

In response to the errors identified by our audit procedures, IDHS performed a review of subrecipient expenditures charged to the federal fiscal year 2021 SAPT grant award and determined there were 6 additional expenditures (totaling \$3,976) for which the underlying expenditures submitted by the subrecipient pertained to expenditures incurred by the subrecipient after September 30, 2022. The review procedures initially performed to authorize the subrecipient expenditures were not performed at a level of precision to determine if the underlying expenditures were incurred within the period of performance.

Criteria or Requirement:

42 USC 300x-62 requires any amounts awarded to the state for a fiscal year to be obligated and expended by the end of the fiscal year following the fiscal year for which the amounts were awarded.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should be designed to ensure that block grant amounts awarded are obligated and expended within the period of performance.

Cause:

In discussing these conditions with IDHS officials, management stated that the current billing system is not configured to differentiate payments submitted by month but rather all charges that are submitted by the cut off are lumped together and paid in one payment.

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Possible Asserted Effect:

Failure to ensure payments to subrecipients are only for expenditures incurred during the period of performance results in noncompliance and unallowable costs.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-013)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS implement procedures to properly review detail expenditures at the appropriate level of precision to ensure expenditures are within the period of performance of the federal award.

Views of IDHS Officials:

The Department accepts the recommendation. The Department has implemented procedures to monitor billing data for dates that occur outside of the performance period of the grant and separate payments are made when needed.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster

ALN and Program Expenditures: 93.558 (\$578,867,422)
93.575/93.596 (\$783,907,069)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: \$878 (TANF Federal), \$2,540 (TANF Maintenance of Effort)
\$1,691 (CCDF Federal), \$231 (CCDF Maintenance of Effort)

Compliance Requirement: Allowable Costs/Cost Principles and Matching, Level of Effort, and Earmarking

Finding 2023-014: Unallowable Costs Charged to the TANF and CCDF Cluster Programs

Condition Found:

IDHS could not provide documentation to support payments made on behalf of beneficiaries of the Temporary Assistance for Needy Families (TANF) and Child Care and Development Fund (CCDF) Cluster programs.

The State of Illinois operates the Child Care Assistance Program (CCAP) which provides eligible families child care services at approved, licensed providers. Payments are made by IDHS directly to the child care provider on behalf of an eligible family. Providers submit billings to IDHS detailing the name of the recipient of the services and the number of days for which services were received. IDHS performs monitoring reviews of childcare providers on a rotational basis. During these monitoring reviews, IDHS reviews provider records to ensure services billed are adequately documented.

During our testing of CCAP beneficiary payments claimed under the TANF program (40 payments totaling \$8,463 in federal claim and \$22,307 in MOE claim) and CCDF (40 payments totaling \$184,226 in federal claim and \$2,385 in MOE claim), we noted 3 TANF payments and 3 CCDF payments for which IDHS could not provide documentation supporting the services provided to eligible beneficiaries which are unallowable costs. These unallowable expenditures were reported and claimed to federal programs as follows:

Federal Program	Number of Unsupported Expenditures	Federal Claim Unsupported	MOE Claim Unsupported	Total Federal CCAP Beneficiary Payments	Total MOE CCAP Beneficiary Payments
CCDF	3	\$1,691	\$231	\$380,929,141	\$93,386,319
TANF	3	878	2,540	73,335,096	565,839,016

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Additionally, we noted IDHS has not performed a monitoring review in 2023 or either of the previous two fiscal years to ensure billing information provided by the child care providers is accurate for any of the 58 unique providers sampled. As a result, IDHS does not have adequate controls in place to ensure information provided by providers is accurate and the related child care payments made were appropriate.

Criteria or Requirement:

2 CFR 200.403 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments. To be allowable under federal awards, costs must meet certain general criteria. Those criteria require, among other things, that each expenditure must be necessary, reasonable, and supported by adequate documentation.

Additionally, 45 CFR section 98.67 requires lead agencies to expend and account for CCDF funds in accordance with their own laws and procedures, and for fiscal control and accounting procedures to be sufficient to permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of those laws and procedures.

IDHS CCAP Policy Memo 07.10.01 requires the agency to perform monitoring reviews over all Child Care Resource and Referrals (CCR&R), site administered, and non-contracted child care providers who participate in the IDHS Child Care Assistance Program. These reviews are conducted to ensure that services billed to the Department are adequately documented and contractual obligations are fulfilled.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should be designed to ensure that supporting documentation for CCAP payments is obtained and maintained. Additionally, effective internal controls should be designed to ensure that billing information provided by providers is complete and accurate.

Cause:

In discussing these conditions with IDHS officials, management stated that IDHS does not require submission of billing certificates to IDHS or its contracted agencies to receive payment. Additionally, the CCAP payments cited were entered by the provider via the IDHS Telephone Billing System and IDHS does not have a procedure to review billing certificates entered through this system.

Possible Asserted Effect:

Failure to maintain documentation that supports payments to TANF and CCDF beneficiaries of the Child Care Assistance Program and adequately monitor these beneficiaries results in noncompliance and unallowable costs.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-014)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendation:

We recommend IDHS review the process and procedures in place for collecting and maintaining documentation to support amounts paid to beneficiaries of the Child Care Assistance Program. Further, we recommend IDHS ensure monitoring reviews are performed for CCAP beneficiaries under the CCDF and TANF programs in accordance with established policies and procedures.

Views of IDHS Officials:

The Department accepts the recommendation. The Department will work to review and update the process and procedures for collecting, reviewing, and maintaining documentation supporting amounts paid to beneficiaries of CCAP and TANF Programs. Additionally, the Department will assess the need to develop and implement tools to ensure that monitoring reviews are performed in accordance with established policies and procedures.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Health and Human Services (USDHHS)

Program Name: Special Supplemental Nutrition Program for Women, Infants and Children
Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse

ALN and Program Expenditures:

10.557	(\$168,740,425)
93.558	(\$578,867,422)
93.575/93.596	(\$783,907,069)
93.667	(\$57,147,970)
93.959	(\$101,011,200)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2023-015: Inadequate Review of Subrecipient Single Audit Reports

Condition Found:

IDHS did not adequately review single audit reports received from its subrecipients for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Temporary Assistance for Needy Families (TANF), Child Care and Development Fund (CCDF) Cluster, Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs on a timely basis.

The State of Illinois established the Grant Accountability Transparency Unit (GATU) to implement the provisions of the State's Grant Accountability and Transparency Act (GATA) on a centralized basis. GATU has established standardized reporting requirements for subrecipients of the various Federal programs administered by the State through its various departments. Subrecipients of the State are required to certify whether they expended more than \$750,000 in federal awards during the fiscal year and submit their single audit reporting packages to the Federal Audit Clearinghouse (FAC) (if required). GATU is then responsible for obtaining the single audit reporting package, verifying the report meets the single audit requirements, and assigning, to the applicable state agency, any findings attributable to amounts passed through to the subrecipient(s) by the State and working with program personnel to issue management decisions on findings. Subrecipients who are required to report their single audits to GATU must submit their audit report within 9 months of their fiscal year end. Subrecipients who fail to provide the required reporting package within that timeframe will be suspended unless a deadline waiver or extension is granted.

IDHS staff are responsible for reviewing the reports assigned to them by GATU and determining whether: (1) federal funds reported in the schedule of expenditures of federal awards (SEFA) reconcile to IDHS records and (2) issuing management decisions on findings reported within required time frames.

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During our testing of a sample of single audit desk review files for 83 subrecipients of the WIC, TANF, CCDF, SSBG, and SAPT programs we noted the single audit desk reviews are still in process and have not been finalized within the GATA Audit Report Review Management System (ARRMS) as of the date of our test work for two subrecipients of the WIC and SSBG programs.

Additionally, we noted one subrecipient of the WIC and SSBG programs, one subrecipient of the SSBG and SAPT programs, and five subrecipients of the SAPT program with June 30, 2022 fiscal year-ends that did not submit their reporting package to ARMS within 9 months of their fiscal year end in accordance with GATU policies. GATU's files did not contain evidence that waivers were granted, or sanctions were imposed on these subrecipients.

Further, we noted IDHS has not established controls over subrecipient single audit report reviews at an adequate level of precision to ensure single audit reports are received and reviewed timely.

IDHS' subrecipient expenditures under the federal programs for the year ended June 30, 2023 were as follows:

Program	Total Fiscal Year 2023 Subrecipient Expenditures	Total Fiscal Year 2023 Program Expenditures	%
WIC	\$78,787,399	\$168,740,425	46.7%
TANF	13,067,005	578,867,422	2.3%
CCDF	428,365,517	783,907,069	54.6%
SSBG	55,027,232	57,147,970	96.3%
SAPT	97,618,256	101,011,200	96.6%

Criteria or Requirement:

According to 2 CFR 200.332(e), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure the federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. Further, 2 CFR 200.332(e)(3) and 2 CFR 200.521 state that a pass-through entity is required to issue a management decision on audit findings within six months of acceptance of the audit report by the FAC and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include implementing procedures and

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hiring adequate resources to ensure single audit reports are reviewed in a timely manner and management decision letters are issued within required timeframes.

Cause:

In discussing these conditions with IDHS officials, management stated that since the COVID-19 pandemic, IDHS has attempted to maintain communications with non-compliant grantees that have had ongoing issues with accounting staff shortages and scheduling of their required audits. These issues have led to grantees not meeting required timelines for the submissions of their annually required audits. Additionally, in some instances, IDHS has had issues identifying grantees in the statewide audit review portal, resulting in delays of processing audit reviews and due dates.

Possible Asserted Effect:

Failure to complete and document reviews of subrecipient single audit reports in a timely manner may result in federal funds being expended for unallowable purposes and subrecipients not administering the federal programs in accordance with laws, regulations, and the grant agreements. Additionally, failure to issue management decisions within six months of acceptance of the single audit report by the FAC results in noncompliance with federal regulations.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-015)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures to ensure: (1) subrecipient single audit reports are obtained and reviewed within established deadlines, (2) management decisions are issued for all findings affecting its federal programs in accordance with the Uniform Guidance, and (3) follow up procedures are performed to ensure subrecipients have taken timely and appropriate corrective action.

Views of IDHS Officials:

The Department accepts the recommendation. The Department will review existing policies and procedures and make revisions where possible to strengthen controls over the timeliness of receipt and review of subrecipient single audit reports, issuance of management decisions, and follow up procedures performed to ensure subrecipients have taken timely and appropriate corrective action for findings.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
ALN and Program Expenditures: 93.558 (\$578,867,422)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: \$33,257
Compliance Requirement: Eligibility
Finding 2023-016: Improper TANF Beneficiary Payments

Condition Found:

IDHS made improper payments to beneficiaries of the Temporary Assistance for Needy Families (TANF) program.

During our testwork of 50 TANF program beneficiary payments (with total payments sampled of \$19,844), we noted four beneficiaries (with payments of \$1,747) received payments that were improperly calculated using amounts inconsistent with information contained in the beneficiary's case file. As a result of the calculation errors, the monthly payments for these beneficiaries were understated in total by \$218. Total payments made to these beneficiaries under the TANF program were \$18,594 for the year ended June 30, 2023.

In addition, IDHS identified a system error in June 2025 impacting beneficiaries whose benefit payments were calculated using diverted income. Diverted income occurs in dependent eligible only TANF cases where an ineligible working adult in the household has income which is allocated to the eligible members of the household to determine the overall TANF program benefit payment. The State's benefit system was erroneously excluding the ineligible working adult in the benefit calculation potentially resulting in an overpayment of TANF benefits on cases with diverted income.

IDHS identified benefit payments paid during the year ended June 30, 2023 totaling \$7,181,916 were calculated using diverted income for 2,572 beneficiaries. The system calculation error related to these benefit payments resulted in total TANF overpayments of \$33,257 during the year ended June 30, 2023.

The payment errors identified above had not been corrected by IDHS or refunded to USDHHS (if required) as of the date we communicated our findings to IDHS (August 27, 2025).

We further noted IDHS did not establish control procedures at an adequate level of precision to ensure TANF program benefits were accurately calculated based on the beneficiary's case file supporting documentation. Payments made to beneficiaries of the TANF cash assistance program totaled \$36,637,652 during the year ended June 30, 2023.

Criteria or Requirement:

2 CFR 200.403 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments. To be allowable under federal awards, costs must meet certain general criteria. Those criteria require, among

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other things, that each expenditure must be necessary, reasonable, and supported by adequate documentation.

In accordance with the OMB Compliance Supplement, dated May 2023, IDHS is required to determine eligibility in accordance with eligibility requirements defined in the approved State Plan. The current State Plan requires payments to be made to eligible beneficiaries in accordance with payment levels established within the State Plan. Further, the State Plan requires an excluded or ineligible individual's income to be considered in the calculation of the payment level of the TANF unit.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include establishing internal control at an appropriate level of precision to identify benefit payment errors in a timely manner.

Cause:

In discussing these conditions with IDHS officials, management stated the exceptions noted were due to an oversight to secure or upload supporting documentation adequately and case actions not being thoroughly reviewed.

Possible Asserted Effect:

Failure to properly calculate benefit payments may result in unallowable costs being charged to the TANF program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-016)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its current process for calculating beneficiary payments and consider changes necessary to ensure payments are properly calculated and paid.

Views of IDHS Officials:

The Department accepts the recommendation and will work to review and modify the process of calculating beneficiary payments to ensure payments are properly calculated and paid.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster
ALN and Program Expenditures: 93.558 (\$578,867,422)
93.575/93.596 (\$783,907,069)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Allowable Costs/Cost Principles

Finding 2023-017: Inadequate Process for Monitoring Interagency Program Expenditures

Condition Found:

IDHS does not have an adequate process for monitoring interagency expenditures claimed under or used to meet maintenance of effort (MOE) requirements of the Temporary Assistance for Needy Families (TANF) and Child Care and Development Fund (CCDF) Cluster programs.

Federal and State expenditures under the TANF and CCDF Cluster programs are comprised of programs operated by various State agencies. As the State agency responsible for administering these programs, IDHS has executed interagency agreements with each of the State agencies expending federal and/or State program funds. The interagency agreements require periodic reporting of a summary of the agency's "allowable" expenditures to IDHS for preparation of the financial reports required for each program. As the State agencies expending program funds do not determine under which program IDHS reports their expenditures, IDHS is responsible for establishing procedures to ensure the expenditures reported by the expending State agencies meet the specific requirements applicable to the federal program.

During the year ended June 30, 2023, IDHS reported expenditures from other agencies that were claimed for reimbursement or used to meet MOE requirements as follows:

Program	Expending State Agency	Expenditures Claimed	Total Expenditures
TANF	Department of Children and Family Services	\$337,852,566	\$578,867,422
TANF	Department of Healthcare and Family Services	906	578,867,422
TANF	Illinois Department of Revenue	88,759,484	578,867,422
TANF	Illinois Student Assistance Commission	16,908,508	578,867,422
TANF MOE	Department of Healthcare and Family Services	4,504,308	727,307,991

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Program	Expending State Agency	Expenditures Claimed	Total Expenditures
TANF MOE	Illinois State Board of Education	145,865,089	727,307,991
CCDF Cluster	Department of Children and Family Services	579,256	783,907,069
CCDF Cluster	Illinois Student Assistance Commission	28,335,741	783,907,069
CCDF Cluster	Illinois Board of Higher Education	5,139,431	783,907,069
CCDF Cluster	Illinois Community College Board	5,781,415	783,907,069
CCDF Cluster MOE	Department of Children and Family Services	18,989,980	134,057,088

IDHS' procedures to monitor other State agencies expending program funds reported by IDHS include the following:

- Interagency agreements were reviewed and updated (where necessary) to ensure all State programs claimed under or used to meet MOE requirements of the TANF and CCDF Cluster programs were subject to an interagency agreement.
- Program questionnaires were developed and distributed to each of the State agencies to assist in documenting the nature of the expenditures provided to IDHS and the internal controls established to ensure compliance with the applicable federal regulations.
- Quarterly certification reports were collected from each of the State agencies to support amounts reported in the federal reports required for each federal program.
- Expenditure details were obtained from each of the State agencies and were reconciled to the quarterly certifications.

However, during our test work over the documentation of the monitoring procedures discussed above, we noted the following deficiencies:

- Program questionnaires describing internal control procedures for the CCDF program were not obtained by IDHS from the Illinois Student Assistance Commission, Illinois Board of Higher Education, and Illinois Community College Board. Additionally, the program questionnaire describing internal control procedures for the TANF program was not updated for the period under audit by the Department of Children and Family Services.
- Quarterly certification reports were not prepared during the period for the CCDF program by the Illinois Student Assistance Commission, Illinois Board of Higher Education, and Illinois Community College Board.
- IDHS did not perform a detailed review of costs claimed from expenditures reported by any of the other State agencies to ensure they met the specific program requirements. The other State agencies

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do not necessarily know under which federal program or maintenance of effort requirement the costs they are providing to IDHS will be claimed or used and are not able to assess whether the costs are allowable. Further, IDHS did not assess whether the expenditures reported by other State agencies were paid during state fiscal year 2023 to ensure the amounts reported to the Illinois Office of Comptroller (IOC) and used to prepare the schedule of expenditures of federal awards (SEFA) were cash basis expenditures.

Criteria or Requirement:

2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures in place to ensure expenditures reported by the expending state agencies meet the applicable federal requirements.

Cause:

In discussing these conditions with IDHS officials, management stated that the current monitoring process was not adequate to ensure interagency expenditures and MOE of federal monies from other State agencies met applicable program regulations as they relate to TANF and CCDF.

Possible Asserted Effect:

Failure to properly monitor interagency expenditures may result in claiming of expenditures that are inconsistent with the objectives of the federal program and federal funds being expended for unallowable purposes.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-017)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its current process for identifying and reporting interagency expenditures and implement monitoring procedures to ensure that federal and state expenditures expended by other State agencies meet the applicable program regulations.

Views of IDHS Officials:

The Department accepts the recommendation. The Department will communicate the process for reporting and appropriate use of federal funds, including interagency expenditures, to program fiscal liaisons. Additionally, the Department will request quarterly certifications and program questionnaires for other State agencies receiving funds from federal awards.

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State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of the Treasury (Treasury)
Program Names: COVID-19 – Emergency Rental Assistance Program (ERA)
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
ALN and Program Expenditures: 21.023 (\$179,355,381)
21.027 (\$2,804,581,453)
Award Numbers: Various - see table of award numbers
Federal Award Year: Various - see table of award numbers
Questioned Costs: None
Compliance Requirement: Subrecipient Monitoring

Finding 2023-018: Inadequate Monitoring of Subrecipients of the CSLFRF and ERA Programs

Condition Found:

IDHS did not obtain and review periodic performance reports for subrecipients of the Emergency Rental Assistance (ERA) and COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) programs during the year ended June 30, 2023.

Each state agency is responsible for monitoring of their subrecipients of ERA and CSLFRF funding. As a pass-through entity, IDHS was responsible for:

- Identifying the awards and applicable requirements,
- Evaluating each subrecipient's risks of noncompliance for purposes of determining the appropriate monitoring procedures related to the subaward,
- Monitoring the activities of each subrecipient as necessary to ensure the subaward is used for authorized purposes, the subrecipients comply with the terms and conditions of the subawards, and the subrecipients achieve performance goals, and
- Issuing a management decision for audit findings pertaining to the federal award provided to each subrecipient, if applicable.

For the ERA and CSLFRF programs, IDHS requires subrecipients to provide periodic performance reports (PPR) which contain performance measures and accomplishments allowing IDHS to monitor program results. During our testing of one grantee for ERA and 40 grantees for CSLFRF, IDHS could not provide evidence periodic performance reports were obtained or reviewed by IDHS for any of the subrecipients tested. Amounts passed through by IDHS to subrecipients totaled \$15,325,849 for ERA and \$127,605,292 for CSLFRF for the year ended June 30, 2023.

Criteria or Requirement:

According to 2 CFR 200.332(b), a pass-through entity must evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. According to 2 CFR 200.332(d), a pass-through entity is required to monitor the activities

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of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. 2 CFR 200.332(d)(3) requires pass-through entities to issue management decisions for applicable audit findings pertaining to the federal awards provided to the subrecipient and 2 CFR 200.332(d)(4) requires pass through entities to resolve audit findings through corrective action plans (CAP).

In addition, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include performing monitoring procedures in accordance with Uniform Guidance and program requirements.

Cause:

In discussing these conditions with IDHS officials, management stated the Department was unable to produce all requested PPRs due to staff turnover and the lack of a central repository for PPRs.

Possible Asserted Effect:

Failure to adequately monitor subrecipients may result in the subrecipient not properly administering the federal program in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-018)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS perform subrecipient monitoring procedures in accordance with federal regulations.

Views of IDHS Officials:

The Department accepts the recommendation. The Department recognizes the importance of performance monitoring and is taking steps to better preserve and organize performance monitoring reports for future requests.

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State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

ALN and Program Expenditures: 93.775/93.777/93.778 (\$20,820,349,431)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-019: Failure to Report Drug Rebates on the Medicaid CMS-64 Report in a Timely Manner

Condition Found:

DHFS did not accurately report certain Medicaid Cluster program drug rebates on quarterly federal financial (CMS-64) reports.

DHFS is the State Medicaid agency and is responsible for calculating drug rebates, billing pharmaceutical companies for drug rebates, and reporting drug rebates on the quarterly CMS-64 reports.

In October 2024, DHFS identified significant inaccuracies in the drug rebates billed to and paid by pharmaceutical companies which were reported on quarterly CMS-64 reports submitted to USDHHS. Specifically, DHFS determined the data used to calculate drug rebates beginning in the quarter ended September 30, 2019 through June 30, 2024 erroneously included Medicare Part D drug data which did not pertain to beneficiaries of the Medicaid Cluster program. The data error resulted in drug rebates billed to and paid by pharmaceutical companies reported on the quarterly CMS-64 reports being overstated. Consequently, Medicaid Cluster expenditures were understated on both the quarterly CMS-64 reports and on the State's Schedule of Expenditures of Federal Awards (SEFA) for fiscal year 2023.

DHFS management estimated the federal portion of the drug rebate error to be \$815,984,264, of which \$228,534,245 pertained to amounts reported in fiscal year 2023. The estimated impact of the drug rebate error on CMS-64 reports filed in or related to quarters within fiscal year 2023 are as follows:

Quarter end date	Estimated Medicare Part D rebate error (Federal Portion)	Total rebates reported	Total expenditures reported	Errors as a percentage total Medicaid Cluster expenditures
6/30/2022	46,419,470	\$518,897,957	\$4,540,193,736	1.02%
9/30/2022	42,943,666	525,865,537	4,267,142,558	1.01%
12/31/2022	68,561,649	520,602,615	5,004,865,946	1.37%
3/31/2023	61,661,343	400,031,990	5,809,675,604	1.06%

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Quarter end date	Estimated Medicare Part D rebate error (Federal Portion)	Total rebates reported	Total expenditures reported	Errors as a percentage total Medicaid Cluster expenditures
6/30/2023	55,367,587	611,636,038	6,251,873,512	0.89%

The State revised the Medicaid Cluster expenditures reported on the 2023 SEFA to increase the reported expenditures by the estimated drug rebate error related to the year ended June 30, 2023. A final revised SEFA was provided in July 2025.

We also noted adequate internal controls have not been established to ensure the data used to calculate drug rebates reported on the quarterly CMS-64 reports are complete and accurate. Specifically, the supervisory reviews and analytical procedures performed over the quarterly CMS-64 reports were not designed at an appropriate level of precision to detect the drug rebates errors.

Criteria or Requirement:

42 CFR 430.30(c) requires States to submit Form CMS-64 (Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program) to the central office not later than 30 days after the end of each quarter. This report is the State's accounting of actual recorded expenditures. According to the Center for Medicaid and CHIP Services Information Bulletin dated July 24, 2014, CMS requires drug rebates to be reported in the quarter in which the State incurs the expenditure.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure information used in calculating drug rebates is complete and accurate and required financial reports are accurately prepared.

Cause:

In discussing these conditions with DHFS officials, they noted DHFS began receiving the impacted managed care encounter data files in 2019. IT programming to allow for the identification and exclusion of Medicare Part D drug claims from rebate invoices was not included. As a result, Medicare Part D drug claims that were not eligible for rebates were included in invoices DHFS sent to pharmaceutical manufacturers.

Possible Asserted Effect:

Failure to accurately report drug rebate amounts and program expenditures on the CMS-64 inhibits USDHHS' ability to monitor the Medicaid Cluster program. Additionally, failure to accurately report federal expenditures in a timely manner prohibits the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-019)

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Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS evaluate its process for calculating drug rebates reported on the CMS-64 and implement the necessary procedures to ensure amounts reported in the quarterly CMS-64 reports are complete and accurate.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS identified & implemented the programming necessary to omit the Medicare Part D drugs in August 2024. DHFS continues to monitor quarterly variances within the drug rebates included in CMS-64.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program
Medicaid Cluster

ALN and Program Expenditures: 93.767 (\$497,921,432)
93.775/93.777/93.778 (\$20,820,349,431)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Special Tests and Provisions – Managed Care Financial Audit

Finding 2023-020: Failure to Perform Periodic Audits of Encounter Data

Condition Found:

DHFS did not perform periodic audits of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of each Managed Care Organization (MCO) for the Children's Health Insurance Program (CHIP) and Medicaid Cluster programs during the fiscal year.

During our testing, we noted DHFS did not conduct or contract for an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of each of its MCOs with contracts starting on or after July 1, 2017, during fiscal year 2023 or in the past three years. Accordingly, no audit results were available to be posted on DHFS' website.

While we noted DHFS obtained annual financial statement audit reports from each of the MCOs, these audit reports had not been reviewed by DHFS personnel. Upon our review of 4 MCO financial statement audit reports, we noted the auditors issued an adverse opinion for each of the sampled MCOs. Accordingly, the MCO financial reports were not prepared in accordance with generally accepted accounting principles (GAAP) as required by program regulations.

Additionally, we noted DHFS has not established internal control procedures to ensure the encounter data audits are performed and posted as required or to ensure financial reports are prepared in accordance with the program requirements.

Criteria or Requirement:

According to 42 CFR 438.602(e), the State must periodically, but no less frequently than once every 3 years, conduct, or contract for the conduct of, an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of, each MCO, Prepaid Inpatient Health Plan (PIHP) or Prepaid Ambulatory Health Plan (PAHP). 42 CFR 438.602(g) requires the State to post the results of any audits under 42 CFR 438.602(e) on its website. Additionally, 42 CFR 438.3(m) requires that the contract with MCOs must require submission of audited GAAP financial reports specific to the Medicaid contract on an annual basis.

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Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to perform periodic audits of encounter and financial data submitted by, or on behalf of each of its MCOs.

Cause:

In discussing these conditions with DHFS officials, they stated that although the contracts with each MCO were amended to include independent periodic audits of encounter data, no audits had been completed as of the initial audit request.

Possible Asserted Effect:

Failure to perform review over periodic audits of encounter data and financial statement audits submitted by, or on behalf of each of its MCOs may result in inaccurate capitation rate setting for the respective MCOs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-013. (Finding Code 2023-020, 2022-013, 2021-009)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS implement procedures to perform periodic audits of encounter data submitted by, or on behalf of each of its MCOs. For financial audits, we recommend HFS perform reviews over the submitted reports to ensure that they comply with the stated requirements. Additionally, information should be made publicly available as required.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS, in coordination with its external quality review organization, worked with the MCOs to conduct a validation audit of the MCOs and posted the final report on the DHFS Report Center webpage on September 28, 2023.

DHFS also issued a notice to the MCOs and required submission of GAAP/Financial Audits, per 438.3(m), no later than July 31, 2023. The reports submitted by each MCO have been shared with the DHFS' financial team for review.

DHFS has also created a policy document for the encounter and financial 3-year audit cycle.

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State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program Cluster
Medicaid Cluster

CFDA # and Program Expenditures: 93.767 (\$497,921,432)
93.775/93.777/93.778 (\$20,820,349,431)

Award Numbers: Various – see schedule of award numbers

Federal Award Year: Various – see schedule of award numbers

Questioned Costs: None

Compliance Requirement: Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)

Finding 2023-021: Inadequate Procedures to Determine Provider Eligibility

Condition Found:

DHFS did not adequately screen providers of the Children's Health Insurance Program (CHIP) and Medicaid Cluster programs to ensure that Medicaid providers were not on the USDHHS Office of the Inspector General's (OIG) List of Excluded Individuals/Entities (LEIE) at the time the voucher for the related services performed was paid.

The Illinois Medicaid Program Advanced Cloud Technology (IMPACT) system is used by DHFS for the enrollment and screening of CHIP and Medicaid providers. On a monthly basis, IMPACT automatically checks providers enrolled within IMPACT to the LEIE to verify the provider is not on the LEIE. During our testing of 60 CHIP and 60 Medicaid beneficiary payments (totaling \$5,040 and \$106,920, respectively) to ensure the providers were not on the LEIE at the time the voucher for the related services performed was paid, we identified 9 CHIP payments (totaling \$699) and 3 Medicaid payments (totaling \$843) to providers for services where the providers were not checked against the LEIE to verify they were not on the LEIE for the month when the voucher was paid.

Payments made to providers on behalf of beneficiaries of the CHIP and Medicaid Cluster programs totaled approximately \$489,947,829 and \$20,318,469,207, respectively, during the year ended June 30, 2023.

Criteria or Requirement:

2 CFR 455.436(a) requires the State Medicaid agency to confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of a provider through routine checks of federal databases. Additionally, 42 CFR 455.436(b) requires the State Medicaid agency to check the Social Security Administration's Death Master File, the National Plan and Provider Enumeration System, the LEIE, the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. 42 CFR 455.436(c) requires the State Medicaid agency to consult the appropriate databases to confirm identity upon enrollment and reenrollment and check the LEIE and EPLS no less frequently than monthly.

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Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing adequate procedures to screen providers of the CHIP and Medicaid Cluster programs, specifically, to ensure the providers were not on the LEIE for the month when the voucher was paid.

Cause:

In discussing these conditions with DHFS officials, DHFS management identified this issue as a system defect with the monthly batch screenings not indicating what databases are checked against during those screenings.

Possible Asserted Effect:

Failure to adequately screen CHIP and Medicaid Cluster program providers may result in federal funds being paid to providers that should have been denied, which are unallowable costs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-015. (Finding Code 2023-021, 2022-015, 2021-006)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS address the IMPACT processing error for screening CHIP and Medicaid Cluster program providers, specifically, the process to check, on a monthly basis, that providers are not on the LEIE.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS management created job ticket, ILPRO-889, to address the monthly screening check box issue as part of the 1.6 release which was deployed in March of 2023.

When the monthly screening occurs, the boxes will be checked based on the presence of corresponding licenses for the provider. In addition, DHFS receive a discipline file which will include information from the Excluded Parties Listing System, List of Excluded Individuals and Entities, Medicaid Sanctions List, other federal, and other states so all of these will be checked for all providers for each monthly batch screening.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program Cluster

CFDA # and Program Expenditures: 93.767 (\$497,921,432)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: \$3,113,664

Compliance Requirement: Eligibility

Finding 2023-022: Failure to Discontinue CHIP Benefits for Ineligible Individuals

Condition Found:

DHFS improperly continued providing benefits under the Children's Health Insurance Program (CHIP) program to individuals who were over the age of 19 prior to the start of the Public Health Emergency (PHE) on March 13, 2020.

The CHIP program provides benefits to children under the age of 19 at an enhanced federal participation (FFP) rate. CHIP benefits should be discontinued when a beneficiary turns 19; however, if they meet all other eligibility criteria, these beneficiaries are allowed to transition to benefits under the Medicaid Cluster program.

During our testing of fiscal year 2022 payments (totaling \$351,494) made on behalf of 60 CHIP beneficiaries, we identified three beneficiaries (with sampled medical payments of \$3,246) who were over the age of 19 on or before March 13, 2020 (the beginning of the PHE). As this finding was finalized after the end of the year ended June 30, 2023, there was no time to implement a corrective action plan prior to the end of fiscal year 2023. As a result, we have assessed the same exceptions to have occurred during the year ended June 30, 2023. DHFS performed a review of medical payments made during the year ended June 30, 2023 and identified 1,010 CHIP beneficiaries who attained the age of 19 prior to the beginning of the PHE for whom medical payments totaling \$3,113,664 were made during the year ended June 30, 2023.

We also noted DHFS has not established adequate controls to identify and remove individuals over the age of 19 (who did not meet the eligibility requirements for the CHIP program) prior to the PHE to determine if they were eligible for the Medicaid Cluster program.

Medical payments made on behalf of CHIP beneficiaries during the year ended June 30, 2023 totaled \$489,947,829.

Criteria or Requirement:

In accordance with 42 CFR 435.10 and the OMB Compliance Supplement, dated May 2023, the State is required to determine client eligibility in accordance with eligibility requirements defined in the approved State Plans for the CHIP program. Specifically, 42 CFR 457.320(a) requires the State CHIP agency to provide benefits for groups of children up to, but not including, the age 19 in addition to other eligibility

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criteria. State Plan Amendment IL-14-0009 includes general eligibility considerations which allows benefits to be provided for children up to the age of 19 which is consistent with 42 CFR 457.320(a).

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include establishing and maintaining adequate controls over processes to perform and document beneficiary eligibility determinations.

Cause:

In discussion these conditions with DHFS officials, they stated DHFS had a backlog of redeterminations prior to the PHE, which included cases with 19-year-olds who had aged out. This was due to a lack of staff and the adaptation to a new Integrated Eligibility System.

Possible Asserted Effect:

Failure to properly perform eligibility determinations in accordance with State Plans may result in federal funds being awarded to ineligible beneficiaries, which are unallowable costs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-016. (Finding Code 2023-022, 2022-016)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS review its current process for performing eligibility decisions and consider changes necessary to ensure all initial and redetermination decisions are performed in accordance with guidelines set forth by the State Plan and temporary guidance set forth by COVID-19 waivers and announcements.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS is reviewing eligibility determinations for effectiveness and will create a plan of action, including implementing the federally mandated unwinding plan and hiring and training additional staff.

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State Agency: Illinois Department of Healthcare and Family Services (DHFS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Medicaid Cluster
CFDA # and Program Expenditures: 93.775/93.777/93.778 (\$20,820,349,431)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Special Tests and Provisions – Medicaid Recovery Audit Contractors
Finding 2023-023: Failure to Perform Recovery Audits over Medicaid Underpayments and Overpayment Claims

Condition Found:

DHFS did not initiate any recovery audits over Medicaid claims during the year ended June 30, 2023.

DHFS, the State of Illinois Medicaid Agency, is required to establish various policies and procedures to promote the integrity of the Medicaid Cluster program. One of these requirements is to establish programs with recovery audit contractors (RAC) to identify under and overpayments related to Medicaid claims. The Medicaid RAC is responsible for reviewing claims for errors and recouping overpayments under the state plan or waiver.

During our audit procedures, we noted the DHFS Office of Inspector General (OIG)'s pre-existing contract with the RAC expired at the end of fiscal year 2022. OIG executed a new RAC contract effective August 12, 2022. Throughout fiscal year 2023, OIG and the RAC worked to established audit protocols and processes for the new contract. As a result, no audits were initiated during the year ended June 30, 2023.

Criteria or Requirement:

42 CFR 455.502(b) requires the State enter into contracts, consistent with State law and in accordance with this section, with one or more eligible Medicaid Recovery Audit Contractor (RAC) to carry out the activities described in section 455.506. 42 CFR 455.506 (a) requires Medicaid RACs to review claims submitted by providers of items and services or other in individuals furnishing items and services for which payment has been made under section 1902(a) of the Social Security Act for under any waiver of the State Plan to identify underpayments and overpayments and recoup overpayments for the States. According to 42 CFR 506(d), States must make referrals of suspected fraud and/or abuse, as defined in 42 CFR 455.2, to the Medicaid Fraud Control Unit.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure Medicaid utilization controls, including the Medicaid RAC program, are implemented and operating as required.

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Cause:

In discussing these conditions with DHFS officials, they stated the contract with the RAC began as of August 12, 2022, and they were developing audit protocols and scenarios during the entire fiscal year. Once the protocols and scenarios were finalized, the RAC would begin performing for underpayments and overpayments of claims submitted by providers.

Possible Asserted Effect:

Failure to properly perform RAC audits over medical claims results in noncompliance with program regulations and may result in unallowable amounts being claimed to the Medicaid Cluster program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-023)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS finalize the audit protocols and scenarios with its Medicaid RAC vendor to permit the performance of recovery audits to promote the integrity of the Medicaid Cluster program.

Views of DHFS Officials:

DHFS accepts the recommendation. The auditors' recommendation to perform Medicaid RAC audits has been implemented. Once DHFS OIG and the RAC vendor developed and implemented the audit system, audits began. DHFS OIG as the administrator of this program monitors its efficacy on an on-going basis and will make adjustments as necessary.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

ALN and Program Expenditures: 93.775/93.777/93.778 (\$20,820,349,431)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-024: Failure to Report Expenditures on the Medicaid CMS-64 Report in a Timely Manner

Condition Found:

DHFS did not report certain Medicaid Cluster program expenditures on quarterly federal financial (CMS-64) reports in a timely manner.

DHFS is the State Medicaid agency and is responsible for determining whether payments made to providers were for permissible services on behalf of eligible beneficiaries. The Illinois Department of Human Services (IDHS) is responsible for determining the eligibility of certain Medicaid Cluster beneficiaries and for administering certain Medicaid waiver programs, including certain Home and Community Based Services provided by the State.

In January 2023, DHFS and IDHS discovered expenditures under the Home and Community Based Services waiver program operated by IDHS had not been claimed since January 1, 2021. As a result, DHFS reported expenditures totaling \$508,822,205 paid by the State in prior periods on the CMS 64 reports submitted in the year ended June 30, 2023. Specifically, we noted the following expenditure amounts were reported by quarter:

Quarter end date	Actual expenditures
March 31, 2023	\$332,935,074
June 30, 2023	175,887,131

Additionally, we noted the supervisory review and analytical procedures performed over the quarterly CMS-64 reports were not designed at a sufficient level of precision to identify that these expenditures had not been provided by IDHS for reporting on the CMS-64 report.

Criteria or Requirement:

42 CFR 430.30(c) requires States to submit Form CMS-64 (Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program) to the central office not later than 30 days after the end of each quarter. This report is the State's accounting of actual recorded expenditures.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure financial and

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other award information reported in required financial reports is accurate prior to submission.

Cause:

In discussion these conditions with DHFS officials, they stated insufficient review and comparison of data, by both DHFS and IDHS, resulted in expenditures not being claimed timely.

Possible Asserted Effect:

Failure to timely report expenditures on the CMS-64 inhibits USDHHS' ability to monitor the Medicaid Cluster program. Additionally, failure to report federal expenditures in a timely manner prohibits the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-014. (Finding Code 2023-024, 2022-014)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS evaluate its process for preparing and reviewing its financial reports and implement the procedures necessary to ensure quarterly CMS-64 reports are complete and accurate.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS and IDHS Department of Innovation and Technology (DoIT) staff have implemented weekly reports related to the Home and Community Based Services waiver payment submissions, which allows IDHS staff to review and timely identify any issues with the waiver submissions to the Department of Healthcare and Family Services.

DHFS reviewed and revised its quarterly other agency Medicaid spending/federal revenue reporting. The report was redesigned to provide prior quarter/year comparisons to allow for more effective identification of problematic issues. The distribution list was updated to ensure appropriate staff receive these reports for review. DHFS staff follows-up with other agency recipients to ensure the quarterly reports are reviewed and responses are communicated to DHFS.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

CFDA # and Program Expenditures: 93.775/93.777/93.778 (\$20,820,349,431)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Special Tests and Provisions – Utilization Control

Finding 2023-025: Failure to Perform Reviews over Home and Community Based Waiver Services (HCBS)

Condition Found:

DHFS failed to conduct utilization reviews over HCBS services for five of the nine waivers contracted out to their vendor during fiscal year 2023.

DHFS is required to follow the state plan's methods and procedures to safeguard against unnecessary utilization of care and services. HCBS services are furnished to beneficiaries who would otherwise need inpatient care that is furnished in a hospital, nursing facility or other institutional setting which are reimbursable for Medicaid claims under the state plan. One of these requirements is to perform reviews over HCBS waiver services. There are nine total HCBS waivers and five of them are contracted out through a vendor. These five waivers are: Persons with Disabilities, People with HIV or AIDS, Persons with Brain Injury, Adults with Developmental Disabilities and Persons who are Elderly.

During our audit procedures and based on inquiries with DHFS officials, the vendor contract came to an end on February 28, 2023 and a new contract had not been in place to cover the remainder of the fiscal year. As a result, we identified no reviews performed from March 1, 2023, through the end of the fiscal year. The agency continued to provide reviews and monitoring over the other four HCBS waivers: Residential Waiver for Children and Young Adults with Developmental Disabilities, the Support Waiver for Children and Young Adults with Developmental Disabilities, the Medically Fragile/Technology Dependent Children waiver, and the Supportive Living Facility waiver.

The engagement team tested the PCG waiver reviews from July 1, 2022, through February 28, 2023, and did not identify any additional exceptions.

The failure to perform reviews from March 1, 2023 through June 30, 2023 resulted in \$853,119,907 in Medicaid claims that were not subject to contractor reviews during fiscal year 2023.

Criteria or Requirement:

42 CFR 456 discusses the entire utilization control program to help ensure appropriate care is being provided for Medicaid services. Specifically, 42 CFR 456.22 and 456.23 requires the State Medicaid agency to have a sampling plan in place to perform reviews over the quality of Medicaid services.

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Additionally, 42 CFR 456.4 discusses the responsibilities of the state Medicaid agency to monitor these requirements even if they are outsourced to a third-party to perform these reviews.

Cause:

The contract with the third-party servicer expired as of February 28, 2023. The intention was to have the contract renewed to continue working on the HCBS waiver reviews, but there were issues renewing the contract. DHFS posted a request for quote in attempt to hire another contractor but did not receive any responses. As a result, there were no reviews performed after the expiration of the contract.

Possible Asserted Effect:

Failure to properly review and monitor Medicaid services could result in inadequate services being provided and poor quality of care at the facilities.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-025)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS obtain a contractor for fiscal year 2024 or have a plan in place to perform reviews themselves if there are no contractors willing and able to perform these reviews.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS is working to procure a new vendor to complete the reviews.

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For the Year Ended June 30, 2023

State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)

ALN and Program Expenditures: 93.568 (\$288,503,657)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-026: Failure to Maintain Adequate Documentation for Reporting

Condition Found:

DCEO did not maintain adequate documentation to substantiate the amounts reported on the Low-Income Home Energy Assistance Program (LIHEAP) Performance Data Form.

DCEO is required to prepare and submit the LIHEAP Performance Data Form to the Administration for Children and Families on an annual basis. The report includes LIHEAP data on the sources and uses of funds, average benefits provided by the program, and maximum income cutoffs for four-person households for each type of LIHEAP assistance. The report also provides LIHEAP data on energy burden targeting, the restoration of home energy service, and the prevention of loss of home energy service during the fiscal year.

During our testing of the LIHEAP Performance Data Form for the federal fiscal year ended September 30, 2022 (filed in State fiscal year 2023), DCEO was unable to provide documentation to support the amounts reported within the LIHEAP Performance Data Form.

We also noted DCEO has not established appropriate internal controls to ensure required data reports submitted to USDHHS are properly supported in accordance with federal requirements.

Criteria or Requirement:

According to the Administration for Children and Families Action Transmittal LIHEAP-AT-2023-02, the LIHEAP Performance Data Form is designed for State LIHEAP Grant Recipients to complete every federal fiscal year.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include controls to ensure supporting documentation for amounts reported in required performance reports is maintained.

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For the Year Ended June 30, 2023

Cause:

In discussing these conditions with DCEO officials, they stated that although it is the normal practice for the Office of Community Assistance (OCA) to maintain complete and thorough documentation for all reports submitted to federal funding sources, for this particular report, the spreadsheet supporting the amounts submitted in the LIHEAP Grantee Survey was inadvertently saved over by another version of the spreadsheet that did not contain the accurate supporting documentation.

Possible Asserted Effect:

Failure to maintain supporting documentation for the performance reports prohibits the completion of the audit and may prevent the USDHHS from obtaining accurate program data for monitoring the LIHEAP program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-026)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCEO implement procedures to ensure supporting documentation is maintained for performance reports.

Views of DCEO Officials:

DCEO agrees with the finding and recommendation.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)

ALN and Program Expenditures: 93.568 (\$288,503,657)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Cash Management

Finding 2023-027: Failure to Re-certify to the Accuracy of the Clearance Pattern

Condition Found:

DCEO did not properly review or re-certify the accuracy of the clearance pattern specified in the Treasury-State Agreement related to cash draws for the Low Income Home Energy Assistance Program (LIHEAP).

Annually, the State of Illinois negotiates the Treasury-State Agreement (TSA) with the U.S. Department of the Treasury (the Treasury) which details the funding techniques used for the draw down of federal funds. Certain approved funding techniques utilized by the State require the use of a clearance pattern that identifies the average number of days disbursements (warrants) take to clear the State Treasurer's account. The established clearance pattern is then used to determine the date the State should request federal funds from the U.S. Treasury in order to minimize the time elapsing between the receipt of federal funds and the State Treasurer's clearance of funds. The clearance pattern must be recertified at least every five years.

During our testwork over cash management requirements, we noted the clearance pattern included in the TSA in place for the year ended June 30, 2023 had not been recertified since 2016 (more than 5 years since previous recertification).

Additionally, we noted internal controls have not been established to ensure clearance patterns are calculated and recertified in accordance with Treasury regulations.

Criteria or Requirement:

31 CFR 205.20 requires a State to ensure that a clearance pattern accurately represents the flow of Federal funds under the Federal assistance programs to which it is applied, and that a clearance pattern reflects seasonal or other periodic variations in clearance activity. A State shall also ensure that a clearance pattern is auditable. 31 CFR 205.22 states an authorized State official shall recertify that a clearance pattern corresponds to a program's clearance activity and shall recertify the accuracy of the clearance pattern at least every five years.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure clearance patterns are recertified in accordance with federal regulations.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Cause:

In discussing these conditions with agency officials, DCEO stated they did not have procedures in place to re-certify the clearance pattern every 5 years as required due to unfamiliarity with the requirements.

Possible Asserted Effect:

Failure to evaluate and recertify a program's clearance pattern violates the requirement of 31 CFR 205.9 and could result in the inaccurate recalculation of DCEO's interest obligation to the Treasury.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-027)

Recommendation:

We recommend DCEO establish procedures and controls to ensure clearance patterns are recertified within required timeframes.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Views of DCEO Officials:

DCEO agrees with this finding and recommendation.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)

ALN and Program Expenditures: 93.568 (\$288,503,657)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Cash Management

Finding 2023-028: Failure to Perform Cash Draws in Accordance with the Treasury-State Agreement

Condition Found:

DCEO did not perform its cash draws in accordance with the funding technique prescribed in the Treasury-State Agreement (TSA).

On an annual basis, the State of Illinois negotiates the TSA with the U.S. Department of the Treasury (the Treasury), which details, among other things, the funding techniques to be used for requesting federal funds. The TSA funding technique prescribed for the Low Income Home Energy Assistance Program (LIHEAP) program is interest neutral and requires DCEO to request funds from the awarding federal agency so that the funds are deposited by ACH on the dollar weighted average day of clearance for disbursements. According to the 2023 TSA the average day of clearance for program costs is three days. As such, under this funding technique, DCEO should request federal funds two days after issuing warrants (payments) for program expenditures. During our testwork over 12 cash draws (totaling \$72,635,351) for program (subrecipient) expenditures of the LIHEAP program during the year ended June 30, 2023, we noted the expenditures supporting the cash draws were not disbursed in accordance with the timeframe required by the prescribed funding technique. During our testing of 25 subrecipient payments (totaling \$32,294,005) we noted federal funds were requested 1 to 13 days earlier than permitted by the funding technique.

Criteria or Requirement:

According to 31 CFR part Subpart A 205.6(a), a TSA documents the accepted funding techniques and methods for calculating interest agreed upon by the U.S. Treasury and the State for each Federal program governed by subpart A of the Treasury regulations. Section 6.3.2 of the 2023 Treasury State Agreement (effective July 1, 2022 to June 30, 2023) states that the Low-Income Home Energy Assistance program is required to use the Average Clearance funding technique. Section 6.2.1 of the 2023 Treasury State Agreement describes the Average Clearance funding technique as being interest neutral and requiring the State to request funds such that they are deposited by ACH on the dollar-weighted average day of clearance for the disbursement.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that Federal cash draws are performed in accordance with the TSA.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Cause:

In discussing these conditions with Agency Officials, DCEO did not have the correct funding technique listed within the Treasury-State Agreement for the Low-Income Home Energy Assistance Program.

Possible Asserted Effect:

Failure to draw funds in accordance with the TSA results in noncompliance with U.S. Treasury regulations.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-028)

Recommendation:

We recommend DCEO implement procedures to ensure cash draws are performed in accordance with the TSA or work with the US Treasury to amend the TSA to reflect DCEO cash draw request practices.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Views of DCEO Officials:

DCEO agrees with this finding and recommendation.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)
U.S. Department of Labor (USDOL)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)
Workforce Innovation and Opportunity Act (WIOA)

ALN and Program Expenditures: 93.568 (\$288,503,657)
17.258/17.259/17.278 (\$141,177,677)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-029: Failure to Maintain Updated Procedures to File Subaward Information Required by FFATA

Condition Found:

DCEO failed to maintain updated procedures which resulted in filing inaccurate Federal Funding Accountability and Transparency Act (FFATA) reports.

FFATA requires the State to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee DUNS number
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During State fiscal year 2023, DCEO did not have updated procedures in place to identify and report the following key data elements, for each of the programs:

Program name	Subawards tested	Subaward amount incorrect	Report not timely	Inaccurate subaward obligation or action date
LIHEAP	35	28	29	22
WIOA	17	5	6	11
Program name	Dollar amount of subawards tested	Subaward amount incorrect	Report not timely	Inaccurate subaward obligation or action date
LIHEAP	\$372,781,667	\$146,407,656	\$103,459,062	\$271,741,464
WIOA	150,920,154	2,246,719	18,864,255	78,384,423

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

DCEO passed through approximately \$282,019,216 and \$129,891,431 to subrecipients of the LIHEAP and WIOA programs, respectively, during the year ended June 30, 2023.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure all FFATA reports are accurately and timely prepared and submitted in accordance with federal regulations.

Cause:

In discussing these conditions with DCEO officials, DCEO's procedures did not reflect a requirement to re-file a FFATA report after a sub-award agreement had its dollar amount modified. In addition, the department's procedures presumed that the obligation date of a subaward was interchangeable with the award date for a subaward, FFATA reports were filed based on when a sub-award was obligated.

Possible Asserted Effect:

Failure to maintain updated reporting procedures in accordance with FFATA results in noncompliance with federal requirements.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-029)

Recommendation:

We recommend DCEO update procedures and controls to identify awards and amendments subject to FFATA reporting requirements and report required subaward information in accordance with FFATA.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Views of DCEO Officials:

DCEO agrees with this finding and recommendation.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)

ALN and Program Expenditures: 93.568 (\$288,503,657)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2023-030: Failure to Communicate Award Information to Subrecipients

Condition Found:

DCEO did not follow its established policies and procedures for monitoring subrecipients of the Low-Income Home Energy Assistance Program (LIHEAP).

During our testwork of the award communications for our sample of subrecipients, we selected the contracts under which funds were disbursed during fiscal year 2023 to review for compliance with federal award communication requirements. During our review of the award communication files for a sample of 35 awards, we noted the Federal Award Identification Number (FAIN) was not communicated in the subrecipient award agreement for two of the subrecipients (with payments totaling \$1,192,330). Upon further review by the agency, an additional 36 awards (with payments totaling \$2,727,317) did not communicate the FAIN in the subrecipient award agreement.

Amounts passed through to subrecipients under the LIHEAP program totaled \$282,019,216 during the year ended June 30, 2023.

Criteria or Requirement:

According to 2 CFR 200.332(b), a pass-through entity is required to identify Federal awards made to the subrecipient by informing each subrecipient of the federal award identification number.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include controls to ensure required information is properly communicated.

Cause:

In discussing these conditions with DCEO officials, they stated that the FAIN for award 2102ILLIEA was incorrectly labeled as 2101ILLIEA on the issued Grant Agreements for the 36 subrecipients under the 21-224 LIHEAP Grant Series due to an entry error during set up in the DCEO eGrants system for this grant series. The fourth digit of the standard naming convention for HHS award shifted with this award from 1 to 2, as the 2020 award was 2001ILLIEA. To initiate grants, the award number is entered into a single field

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in the eGrants system and automatically generated on any grant agreement created in this series. While this was missed with the establishment of the 21-224 award series, it was corrected with the 21-221 series.

Possible Asserted Effect:

Failure to communicate required award information may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-030)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCEO implement additional procedures to ensure award information communicated to subrecipients is reviewed for completeness and accuracy.

Views of DCEO Officials:

DCEO agrees with the finding and recommendation.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)

ALN and Program Expenditures: 93.568 (\$288,503,657)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-031: Inaccurate Special Report

Condition Found:

DCEO did not maintain supporting documentation for key line items or prepare accurate special reports for the Low-Income Home Energy Assistance Program (LIHEAP).

DCEO is required to prepare Quarterly Performance and Management Reports for LIHEAP. During our testwork over two Quarterly Performance and Management Reports submitted during the fiscal year ended June 30, 2023, we noted the following:

- For the quarterly report for the period ending March 31, 2023, the amount of funds obligated was reported as \$84,608,801. The actual amount of funds obligated was \$85,119,500, resulting in an understatement of \$510,699.
- For the quarterly report for the period ending June 30, 2023, the amount of funds obligated was reported as \$197,366,164. DCEO personnel responsible for preparing the report were unable to provide support for the amount reported.

Additionally, we noted DCEO has not established appropriate internal controls to ensure its quarterly reports submitted to USDHHS are properly supported in accordance with federal requirements. We also noted supervisory review procedures have not been designed to operate at a level of precision to identify errors of the size and nature noted above.

Criteria or Requirement:

According to the Administration for Children and Families Action Transmittal LIHEAP-AT-2023-03, the Quarterly Performance and Management Report is conducted in accordance with the LIHEAP statute (Title XXVI of P.L. 97-35). The information received from the report provides data to the Administration for Children and Families and Congress in its oversight of recipients' performance in administering the LIHEAP program.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include controls to ensure amounts reported in the Quarterly Performance and Management Report are accurate and properly supported.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Cause:

In discussing these conditions with DCEO officials, they stated the incorrect amounts submitted for the 03/31/23 and 06/30/23 quarterly reports were due to data entry errors.

Possible Asserted Effect:

Failure to maintain supporting documentation for and to accurately prepare the quarterly performance and management reports prohibits the completion of the audit and may prevent USDHHS from obtaining accurate program data for monitoring the LIHEAP program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-031)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCEO implement procedures to ensure supporting documentation is maintained for the quarterly performance and management report. We also recommend DCEO review the process and procedures in place to prepare special reports required for the LIHEAP program and implement procedures necessary to ensure the reports submitted to USDHHS are accurate.

Views of DCEO Officials:

DCEO agrees with the finding and recommendation.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Public Health (IDPH)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: COVID-19 – Immunization Cooperative Agreements (ICA)
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
ALN and Program Expenditures: 93.268 (\$120,464,844)
93.323 (\$174,636,052)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-032: Failure to Report Subaward Information Required by FFATA

Condition Found:

IDPH failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Immunization Cooperative Agreements (ICA) and Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) programs.

FFATA requires the State to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subaward Name
2. Subaward DUNS number
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During our testing, we noted IDPH did not establish control procedures to submit FFATA reports for all subawards as required by federal regulations until June 2023. As a result, FFATA reports were not prepared or submitted for any subawards of the ICA and ELC programs for the period July 1, 2022, through May 31, 2023.

Additionally, we noted that IDPH did not establish control procedures to submit FFATA reports for subawards as required by federal regulations for the period June 1, 2023 through June 30, 2023. During our testwork of 35 subawards, we noted the following exceptions:

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For the Year Ended June 30, 2023

	FFATA Non-compliance Exceptions				
Program Name	Subawards Tested	Subaward or Amendment not reported	Report not timely	Subaward amount or obligation date incorrect	Subaward missing key elements
ICA	15	-	13	15	-
ELC	20	-	18	18	-
	Dollar Amount of Subawards Tested	Subaward or Amendment not reported	Report not timely	Subaward amount or obligation date incorrect	Subaward missing key elements
0.34	\$4,531,595	-	\$ 4,281,595	\$ 4,531,595	-
	19,168,893	-	18,718,893	\$12,163,893	-

IDPH's subrecipient expenditures under the federal programs for the year ended June 30, 2023 were as follows:

Program	Total Fiscal Year 2023 Subrecipient Expenditures	Total Fiscal Year 2023 Program Expenditures
ICA	\$ 7,969,789	\$ 120,464,844
ELC	23,383,862	174,636,052

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include complying with FFATA.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Cause:

In discussing these conditions with IDPH officials, management stated there was a lack of compliance among grant managers in completing the required FFATA reporting. Additionally, it was discovered that the obligation/action date on the reports was being automatically generated based on the date the signed Uniform Grant Agreement (UGA) was uploaded into EGrAMS, instead of the actual date the agreement was signed.

Possible Asserted Effect:

Failure to identify award subject to FFATA and to report subawards in accordance with FFATA results in noncompliance with federal requirements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-020. (Finding Code 2023-032, 2022-020, 2021-021)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDPH establish procedures to identify awards subject to FFATA reporting requirements and report required subaward information in accordance with FFATA.

Views of IDPH Officials:

We agree with the recommendations of the auditor.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Criminal Justice Information Authority (ICJIA)

Federal Agency: U.S. Department of Justice (USDOJ)

Program Name: Crime Victim Assistance

ALN and Program Expenditures: 16.575 (\$78,196,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2023-033: Failure to Adequately Monitor Subrecipients

Condition Found:

ICJIA did not follow its established program monitoring policies and procedures for subrecipients of the Crime Victim Assistance (CVA) program for fiscal year 2023.

ICJIA selects subrecipients of the CVA program to perform programmatic monitoring procedures using a risk-based approach. Among other things, ICJIA has identified subrecipients receiving CVA funding under shorter term programs (12 months or less in duration) as higher risk and requires an on-site review to be performed once during the period of performance. Additionally, longer term programs (12 to 36 months in duration) require an on-site review in the first twelve months of the period of performance and a second on-site review during the remaining period of performance. In scheduling the timing of its on-site reviews, ICJIA considers whether there are any additional subrecipient specific risk factors that warrant an earlier review time.

Based upon ICJIA's monitoring criteria, we noted ICJIA should have conducted site visits with 9 subrecipients (with expenditures of \$1,542,221) from shorter term programs and 35 subrecipients (with expenditures of \$41,777,962) from longer term programs during the year ended June 30, 2023. During our review of the subrecipient site visits conducted during State fiscal year 2023, we noted none of the 9 subrecipients from shorter term programs were subjected to site visits and 19 of the 35 subrecipients from longer term programs (with expenditures of \$9,561,899 during the year ended June 30, 2023) were not subjected to site visits.

ICJIA passed through approximately \$75,301,704 to subrecipients of the CVA program during the year ended June 30, 2023.

Criteria or Requirement:

According to 2 CFR 200.332(d), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

ICJIA's Site Visits policy requires Grant Specialists to conduct two site visits within thirty-six months of the start of a grant with the first site visit taking place within the first twelve months, unless the grantee's Program Risk Assessment requires that a site visit be completed within a shorter time period. One-time, twelve-month (or less) grants will also have a site visit conducted during their period of performance.

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For the Year Ended June 30, 2023

In addition, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include ensuring on-site program monitoring procedures are performed in a timely manner.

Cause:

In discussing these conditions with ICJIA officials, they stated due to staffing shortages within the federal and state grants unit, all of the required visits were not completed.

Possible Asserted Effect:

Failure to adequately perform on-site monitoring reviews of subrecipients may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-033)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ICJIA ensure programmatic on-site reviews are performed and documented for subrecipients in accordance with established policies and procedures.

Views of ICJIA Officials:

We agree with the recommendation.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Criminal Justice Information Authority (ICJIA)

Federal Agency: U.S. Department of Justice (USDOJ)

Program Name: Crime Victim Assistance

ALN and Program Expenditures: 16.575 (\$78,196,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2023-034: Inadequate Review of Subrecipient Single Audit Reports

Condition Found:

ICJIA did not adequately review single audit reports received from its subrecipients for the Crime Victim Assistance Program (CVA) program on a timely basis.

The State of Illinois established the Grant Accountability and Transparency Unit (GATU) to implement the provisions of the State's Grant Accountability and Transparency Act (GATA) on a centralized basis. GATU has established standardized reporting requirements for subrecipients of the various Federal and State programs administered by the State through its various departments. Subrecipients of the State are required to certify whether they expended more than \$750,000 in federal awards during the fiscal year and submit their single audit reporting packages to the Federal Audit Clearinghouse (if required). GATU is then responsible for obtaining the single audit reporting package, verifying the report meets the single audit requirements, and assigning, to the applicable state agency, any findings attributable to amounts passed through to the subrecipient(s) by the State.

As a State agency, ICJIA is responsible for reviewing the reports assigned to them by GATU and determining whether Federal funds reported in the consolidated year-end financial report (CYEFR) reconcile to ICJIA records. Additionally, as the cognizant State agency, ICJIA is responsible for issuing management decisions on findings reported and applying sanctions to subrecipients who do not comply with reporting requirements (i.e. stop pay process).

During our testing of a sample of single audit desk review files for 16 subrecipients (with expenditures of \$52,565,919 in the fiscal year), we noted the following:

- For one subrecipient (with expenditures of \$471,739), ICJIA did not issue a Management Decision Letter (MDL) in a timely manner. The delay in issuing this management decision letter was 67 days beyond the required timeframe.
- For six subrecipients (with expenditures of \$28,012,353), ICJIA did not review the single audit reports and did not issue a MDL as required.
- For 10 subrecipients (with expenditures of \$27,690,600), ICJIA did not reconcile the CYEFR to ICJIA's records as required.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

- For two subrecipients (with expenditures of \$1,155,919), ICJIA did not receive the single audit reporting package within required timeframes or follow up with the subrecipient. Additionally, ICJIA did not invoke the stop pay process.

ICJIA has not established controls over subrecipient single audit reviews at an adequate level of precision to ensure single audit reporting requirements, including obtaining and reviewing single audit reporting packages, issuing management decision letters, reconciling CYEFRs to agency records, and invoking stop payment actions are performed within required timeframes.

ICJIA passed through approximately \$75,301,704 to subrecipients of the CVA program during the year ended June 30, 2023.

Criteria or Requirement:

According to 2 CFR 200.332(d), a pass-through entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations and the terms and conditions of the subaward, and that the subaward performance goals are achieved. Additionally, 2 CFR 200.332(d)(3) and 2 CFR 200.521 state that a pass-through entity is required to issue a management decision on federal awards audit findings within six months of the acceptance of the report by the Federal Audit Clearinghouse and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure Single Audit reports are reviewed in a timely manner and management decisions are issued within required timeframes.

Cause:

In discussing these conditions with ICJIA officials, they stated this GATA responsibility has not been performed as consistently as other responsibilities due to competing priorities and staff shortages.

Possible Asserted Effect:

Failure to complete and document reviews of subrecipient single audit reports in a timely manner may result in federal funds being expended for unallowable purposes and subrecipients not administering the federal programs in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-034)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ICJIA establish procedures to ensure subrecipient single audit report reviews are completed and documented in a timely manner. Additionally, ICJIA should implement procedures to ensure timely reconciliation of funds, issuance of management decision letters, and initiation of the stop pay process.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Views of ICJIA Officials:

ICJIA agrees with the recommendation. ICJIA does not have staff dedicated to this function. We are actively in the hiring process for a person who will be dedicated to this work. We believe once this person is hired, the Authority will be able to meet the GATA requirements.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Criminal Justice Information Authority (ICJIA)

Federal Agency: U.S. Department of Justice (USDOJ)

Program Name: Crime Victim Assistance

ALN and Program Expenditures: 16.575 (\$78,196,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2023-035: Inadequate Fiscal Monitoring of Subrecipients

Condition Found:

ICJIA did not follow its established policies and procedures for monitoring subrecipients of the Crime Victim Assistance (CVA) program.

ICJIA selects subrecipients of the CVA program to perform fiscal monitoring procedures using a risk-based approach. Specifically, a risk assessment is performed annually over the subrecipient which includes calculating a risk score based upon criteria established by ICJIA. ICJIA's risk assessment criteria include the total award amount, the subgrantee's experience with ICJIA grant awards, results of financial monitoring, the percentage of grant expended to date, the quality of financial submissions, the timeliness of financial submissions, and the payment type. Based upon the risk score, each subrecipient is designated as needing high, moderate, or low oversight. The oversight category assigned determines the frequency and type of financial monitoring (i.e. desk review or fiscal audit).

During our audit procedures, we noted 21 sub-grantees who received CVA program funds were designated for high oversight for which the monitoring policy generally requires a fiscal audit. Of the 21 high oversight designated subrecipients, only two subrecipients had a fiscal audit performed over their CVA program grants. Agency personnel indicated additional risk assessment criteria were considered to reduce the number of high oversight subrecipients; however, these additional criteria are not documented in the fiscal monitoring policy or risk score documentation.

ICJIA passed through approximately \$75,301,704 to subrecipients of the CVA program during the year ended June 30, 2023.

Criteria or Requirement:

According to 2 CFR 200.332(b), a pass-through entity must evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. According to 2 CFR 200.332(d), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. 2 CFR 200.332(d)(3) requires pass-through entities to issue management decisions for applicable audit findings pertaining to the federal awards provided to the subrecipient and 2 CFR 200.332(d)(4) requires pass through entities to resolve audit findings through corrective action plans (CAP).

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

In addition, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing and performing monitoring procedures in accordance with Uniform Guidance and program requirements.

Cause:

In discussing these conditions with ICJIA Officials, they stated ICJIA utilizes both a formal, documented policy to determine a risk score for over 600 active grantees and a more subjective, unwritten assessment to determine which higher and medium risk grantees actually will be scheduled to receive one of our active fiscal monitoring procedures. The subjective analysis is used by ICJIA to adjust the potential volume of monitoring effort to the anticipated number of resources available in a given period.

Possible Asserted Effect:

Failure to fully document required risk assessments and to adequately monitor subrecipients may result in the subrecipient not properly administering the federal program in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-035)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ICJIA review their fiscal subrecipient monitoring procedures and implement additional procedures as necessary to ensure proper monitoring procedures are performed and documentation of monitoring activities are adequately maintained.

Views of ICJIA Officials:

ICJIA agrees with the findings as we have additional risk assessment criteria that are established but not documented.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Criminal Justice Information Authority (ICJIA)

Federal Agency: U.S. Department of Justice (USDOJ)

Program Name: Crime Victim Assistance

ALN and Program Expenditures: 16.575 (\$78,196,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2023-036: Inadequate Controls over the Communication of Subrecipient Monitoring Results

Condition Found:

ICJIA did not consistently document supervisory reviews of the communication of on-site monitoring review results in accordance with ICJIA's control procedures.

ICJIA internal control procedures require a supervisory review and approval of program site visit reports prior to providing the results to subrecipients. During our testing of 7 on-site reviews, we noted ICJIA could not provide evidence of supervisory review of the site visit reports or communications of on-site monitoring results to subrecipients had been performed prior to the communication to the subrecipient for 5 on-site reviews tested in accordance with ICJIA's policies.

ICJIA passed through approximately \$75,301,704 to subrecipients of the Crime Victim Assistance (CVA) program during the year ended June 30, 2023.

Criteria or Requirement:

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include ensuring supervisory reviews of on-site monitoring results and communications are performed.

Cause:

In discussing these conditions with ICJIA officials, they stated the exceptions noted are due to not following the policy and procedure.

Possible Asserted Effect:

Failure to properly review and approve monitoring reports may result in inaccurate monitoring information and results being communicated to subrecipients.

Repeat Finding:

A similar finding was reported in the prior year audit as number 2022-024. (Finding Code 2023-036, 2022-024)

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ICJIA review its current process for ensuring on-site monitoring results and communications are properly reviewed and approved before they are sent to the subrecipients.

Views of ICJIA Officials:

ICJIA accepts the recommendation. In the upcoming months, ICJIA will update its current policy and procedures to add additional controls to ensure on-site monitoring results are reviewed and approved prior to being communicated to subrecipients.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Criminal Justice Information Authority (ICJIA)

Federal Agency: U.S. Department of Justice (USDOJ)

Program Name: Crime Victim Assistance

ALN and Program Expenditures: 16.575 (\$78,196,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-037: Failure to Report Subaward Information Required by FFATA

Condition Found:

ICJIA failed to report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Crime Victim Assistance (CVA) program.

FFATA requires the State to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee DUNS number
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During State fiscal year 2023, ICJIA did not have adequate controls in place to ensure the accuracy of the information reported and identify and report subaward amendment information required by FFATA. During our testwork of 16 subawards, we noted the following exceptions:

- One subaward had an amendment that was not reported within the required timeframe. The delay in reporting the amendment was 83 days after the required timeframe.
- For two subawards, the subaward obligation date was inaccurately reported.
- For one subaward, the amount of the award was inaccurately reported as \$606,556 instead of \$635,489.

ICJIA passed through approximately \$75,301,704 to subrecipients of the CVA program during the year ended June 30, 2023.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure all FFATA reports are accurately and timely prepared and submitted in accordance with federal regulations.

Cause:

In discussing these conditions with ICJIA officials, they stated ICJIA lacks a reliable automated data source that provides timely and accurate information for the timely and accurate completion of the FFATA reporting.

Possible Asserted Effect:

Failure to report subaward information in accordance with FFATA results in noncompliance with federal requirements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-022. (Finding Code 2023-037, 2022-022, 2021-028)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ICJIA establish procedures and controls to identify awards and amendments subject to FFATA reporting requirements and to ensure the accuracy of the required subaward information in accordance with FFATA.

Views of ICJIA Officials:

ICJIA accepts the recommendation. ICJIA lacks a reliable automated process that provides timely and accurate information for timely and accurate completion of the FFATA reporting.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$1,931,585,889)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Eligibility

Finding 2023-038: Failure to Follow Unemployment Insurance Eligibility Determination Policies

Condition Found:

IDES failed to follow established policies when making eligibility determinations for claimants of the Unemployment Insurance (UI) program.

The UI program administered by IDES provides benefits to eligible individuals that are unemployed and able and available to work. IDES utilizes the Illinois Benefits Information System (IBIS) to perform and document claimant eligibility determinations, to process claims for unemployment insurance benefits, and to assist IDES in complying with the requirements of the Illinois UI Act, rules, policies, and procedures applicable to unemployment benefits. UI program eligibility requirements include, among other criteria, the following:

- The individual is unemployed through no fault of their own
- The individual must register with IDES employment service system IllinoisJobLink.com
- The individual has been paid \$1,600 or more in wages during a recent 12-month period
- The individual has earned at least \$400 outside of the base period quarter in which his/her earnings were the highest
- The individual must be actively seeking employment and be available to work
- The individual must not refuse an offer of suitable work

To be eligible to receive UI benefits, a claimant completes an application either online, in-person, or over the phone. Claimant applications are processed by the IBIS system which includes a number of edit checks which must be passed in order for a claimant to be eligible to receive UI benefits. However, because of the volume of claims and suspension of certain requirements during the pandemic public health emergency, we noted IDES had disabled certain edit checks in IBIS to allow claims to process and failed to re-establish the edit checks with the conclusion of the public health emergency provisions. As a result, certain ineligible claimants were identified in our testing. Specifically, during our testing of 65 claimants who received \$70,701 of UI benefits in 2023, we noted the following exceptions:

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For the Year Ended June 30, 2023

- One claimant was inappropriately determined to be eligible for UI benefits when the individual should have been flagged as ineligible as the claimant was terminated from previous employment with cause, which is a disqualifying requirement. UI benefits paid to this claimant were \$2,975. Further, IDES determined that there were an additional 562 instances of ineligible claimants who had a similar disqualifying factor (i.e. terminated with cause), but still received improper UI benefits. The UI benefits paid to these 562 claimants was \$1,989,610.
- One claimant was inappropriately determined to be eligible for UI benefits when the individual should have been flagged as ineligible as the claimant was offered suitable work, but refused employment, which is a disqualifying requirement. UI benefits paid to this claimant were \$1,156. Further, IDES determined there were an additional 580 additional instances of ineligible claimants who had a similar disqualifying factor (i.e. refused offers to work), but still received UI benefits. The UI benefits paid to these 580 claimants were \$3,143,332.

Additionally, we noted adequate internal controls have not been established to ensure necessary changes resulting from the conclusion of pandemic related provisions are made to UI eligibility procedures in a timely manner.

Benefits paid to UI claimants totaled \$1,739,854,000 during the year ended June 30, 2023.

Criteria or Requirement:

According to the State of Illinois Unemployment Insurance Law Handbook, an individual who is discharged for misconduct with his work is ineligible for benefits for the week in which he was discharged for misconduct and thereafter until the individual has become re-employed and has had earnings equal to or in excess of their weekly benefit amount in each of four calendar weeks. Further, an individual will be ineligible for benefits if the individual has failed, without good cause, to accept suitable work when offered by the Department of Employment Security or an employing unit (i.e. business).

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure eligibility determinations are made in accordance with the UI Act.

Cause:

In discussing these conditions with IDES officials, they indicated these conditions occurred as a result of competing priorities with limited resources.

Possible Asserted Effect:

Failure to follow established policies to determine beneficiary eligibility may result in noncompliance with program regulations and payments to ineligible recipients.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-038)

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Recommendation:

We recommend IDES review its current procedures and consider any changes necessary to ensure eligibility determinations are made in accordance with internal policy and federal regulations.

Views of IDES Officials:

The Agency accepts the recommendation and will work to ensure eligibility determinations are made in accordance with internal policy and federal regulations.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$1,931,585,889)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Special Tests and Provisions – UI Benefit Payments

Finding 2023-039: Failure to Complete UI BAM Case File Reviews Within Required Timeframes

Condition Found:

IDES did not complete the Benefit Accuracy Measurement (BAM) case file reviews in accordance with United States Department of Labor (USDOL) requirements for the Unemployment Insurance (UI) program.

The Payments Integrity Information Act (PIIA) of 2019 codified the requirement for valid statistical estimates of improper payments. State Workforce Agencies (SWAs) are required by 20 CFR section 602.11(d) to operate and maintain a quality control system. The Benefits Accuracy Measurement (BAM) program is USDOL's quality control system designed to assess the accuracy of UI benefit payments and denied claims.

The BAM program estimates error rates, that is, numbers of claims improperly paid or denied, and dollar amounts of benefits improperly paid or denied, by projecting the results from investigations of statistically sound random samples to the universe of all claims paid and denied in a state. To accomplish this, IDES' BAM unit is required to select a weekly sample of payments and denied claims (known as a batch) from weeks specified by the USDOL, on which to complete prompt, and in-depth investigations to determine if the administration of the Unemployment Compensation program is consistent with state and federal law (20 CFR section 602.21(d)). USDOL has promulgated investigational requirements and instructions in ET Handbook No. 395 pursuant to 20 CFR section 602.30(a). The handbook states that for paid cases, a minimum (1) 70% of cases must be completed within 60 days of the last day of the week from which the batch was selected (2) 95% of cases must be completed within 90 days of the last day of the week from which the batch was selected and (3) 98% of cases for the calendar year must be completed within 120 days of the last date of the calendar year. In addition, a minimum of 480 cases must be completed during the calendar year.

During our testwork of paid claims, we noted IDES did not achieve either of the required percentage of case reviews within the required timeframes. Specifically, for batch range 20227-202326, IDES failed to meet the 60-day time lapse standard of 70% complete as only 60.41% of case reviews were complete. Additionally, IDES failed to meet the 90-day time lapse standard of 95% complete as only 81.22% of case reviews were complete. We also noted that IDES did not notify USDOL of the failed case completion percentage requirements nor receive a waiver of the requirements from the USDOL.

Further, we noted IDES has not established adequate controls to ensure BAM case file review procedures are completed within timeframes established by the USDOL.

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For the Year Ended June 30, 2023

Criteria or Requirement:

According to 20 CFR 602.11(d), SWAs are required to operate and maintain a quality control system. In addition, 20 CFR 602.11(a) requires States to provide such methods of administration as will reasonably ensure prompt and full payment of unemployment benefits to eligible claimants, and collection and handling of income for the State unemployment fund, with greatest accuracy feasible. In addition, according to ET Handbook No. 395, 5th Edition, IDES is required to submit BAM case file data to the USDOL when case files are complete.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal control should include ensuring adequate resources are available to meet required completion timeframes.

Cause:

In discussing these conditions with IDES officials, they stated that there was a redistribution staff and staff reductions that contributed to the exceptions.

Possible Asserted Effect:

Failure to complete BAM case file reviews in accordance with USDOL requirements results in results in noncompliance with program regulations and prevents the USDOL from effectively monitoring the State of Illinois UI program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-039)

Recommendation:

We recommend IDES review its procedures for completing BAM case file reviews to ensure they are completed in accordance with program regulations. Effective internal controls should include establishing and maintaining adequate resources to ensure the BAM case file reviews are completed in accordance with the required timeframes established by USDOL.

Views of IDES Officials

The Agency accepts the recommendation, and the BAM department has instituted a program to help with the timeliness of case completion.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$1,931,585,889)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-040: Inadequate Process for Preparing ETA 9130 Financial Reports

Condition Found:

IDES does not have an adequate process in place to ensure that the ETA 9130 financial reports prepared for the Unemployment Insurance (UI) program are complete and accurate.

On a quarterly basis, IDES is required to report program and administrative expenditure information for each grant award which they operate, including standard program and pilot, demonstration, and evaluation projects, on the *ETA 9130, Financial Status Report, UI Programs*. Financial data is required to be reported cumulative from grant inception through the end of each reporting period.

During our test work of 60 ETA 9130 reports covering the December 2022 and March 2023 quarters, we noted certain grant awards had inaccurate amounts reported for key line items for the December 31, 2022, and March 31, 2023 reporting quarters. Specifically, we noted IDES inaccurately reported the following line items:

<u>Quarter</u>	<u>Federal Grant Number</u>	<u>Recipient Account Number</u>	<u>Report Line Item</u>	<u>Reported Amount</u>	<u>Actual Amount</u>	<u>Difference</u>
Dec 2022	UI-34713-20-55-A-17 UI34713KD0	47321	Line a. Cash Receipts	\$20,306	\$1,920,344	\$(1,900,038)
Dec 2022	UI-35646-21-55-A-17 UI35646DO0	21021	Line c. Cash on Hand	85	-	(85)
Dec 2022	UI-34713-20-55-A-17 UI34713MT0	45122	Line a. Cash Receipts	5,804,867	3,864,173	1,940,694
Dec 2022	UI-34713-20-55-A-17 UI34713MT0	45122	Line b. Cash Disbursements	5,804,867	3,864,173	1,940,694

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For the Year Ended June 30, 2023

<u>Quarter</u>	<u>Federal Grant Number</u>	<u>Recipient Account Number</u>	<u>Report Line Item</u>	<u>Reported Amount</u>	<u>Actual Amount</u>	<u>Difference</u>
Dec 2022	UI-34713-20-55-A-17 UI34713C80	45121	Line a. Cash Receipts	\$57,138,661	\$57,138,705	(44)
Dec 2022	UI-34713-20-55-A-17 UI34713C80	45121	Line b. Cash Disbursements	57,138,661	57,138,705	(44)
March 2023	UI34713C80	45121	Line e. Federal Share of Expenditures	57,247,545	57,274,378	(26,833)
March 2023	UI39320OB0	21023	Line d. Total Federal Funds Authorized	152,446,121	155,612,650	(3,166,529)
March 2023	UI34713SJ0	45123	Line i. Unobligated Balance of Federal Funds	1,009,349	949,349	60,000
March 2023	UI38016PW1	45888	Line d. Total Federal Funds Authorized	1,532,084	2,850,852	(1,318,768)

IDES reported corrections to all the errors identified above in the subsequent quarterly report submissions to USDOL.

We also noted IDES does not perform analytical or other procedures over previously reported information or expectations relative to current program activities. Additionally, supervisory review procedures are not designed to operate at a level of precision to identify errors of this nature.

Criteria or Requirement:

According to OMB Number 1205-0461, IDES is responsible for submitting a quarterly ETA 9130 report at the completion of each quarter. Each quarter should correspond to the following calendar quarter dates: March 31, June 30, September 30, and December 31. Additionally, the primary contact person, the designated authorized official in the recipient's organization, is responsible for certifying the accuracy of the data reported to the USDOL.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal control should include procedures to ensure the completeness and accuracy of information reported in required financial reports.

Cause:

In discussing these conditions with IDES officials, they indicated these conditions occurred as a result of competing priorities with limited resources.

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For the Year Ended June 30, 2023

Possible Asserted Effect:

Failure to prepare accurate ETA 9130 reports may inhibit the USDOL from effectively monitoring the UI program.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2022-026. (Finding Code 2023-040, 2022-026)

Recommendation:

We recommend IDES review its procedures for preparing ETA 9130 financial reports required for the UI program and implement analytical and any other procedures considered necessary to ensure the reports are complete and accurate prior to submission to the USDOL.

Views of IDES Officials

IDES accepts the audit finding and will work to ensure the ETA 9130 financial reports are complete and accurate by prioritizing the hiring of additional staff, reviewing procedures, looking for ways to strengthen internal controls and continuing conversation with DoIT about improving and/or modernizing reporting tools.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$1,931,585,889)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-041: Inadequate Process for Preparing ETA 2208A Special Report

Condition Found:

IDES does not have an adequate process in place to ensure the ETA 2208A special reports prepared for the Unemployment Insurance (UI) program are complete and accurate.

On a quarterly basis, IDES is required to report information on staff years worked and paid by program category on the *ETA 2208A – Quarterly UI Above-Base* (ETA 2208A) report. The information required to be reported includes UI program staff year usage (Section A), regular contingency entitlement certification (Section B), trade above-base entitlement certification (Section C), and additional benefits above-base entitlement certification (Section D). Key line items required for testing include items one through seven in Section A. IDES has implemented procedures whereby IDES program staff prepare the quarterly reports and a supervisor reviews and approves the report prior to submission to the United States Department of Labor.

During our testwork of two quarterly ETA 2208A reports, we noted the December 31, 2022, report included inaccurate amounts reported for key line items in Section A. Specifically:

<u>Line Item</u>	<u>Reported Amount</u>	<u>Actual Amount</u>	<u>Difference</u>
Support/AS&T	122.30	155.71	(33.41)
Total Staff Years	630.38	663.79	(33.41)

As of January 24, 2024, IDES had not revised the report with the USDOL.

Additionally, IDES was unable to produce adequate evidence of review and approval of the December 31, 2022, report by a supervisor.

Criteria or Requirement:

According to ET Handbook No.336, 18th edition, IDES is required to submit complete and accurate quarterly UI above-base reports (known as ETA 2208A reports) by the first day of the second month after the quarter of reference.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and

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conditions of the Federal award. Effective internal control should include procedures to ensure the completeness and accuracy of information reported in required special reports and following established policy for program staff to prepare and a supervisor to review the special reports prior to submission to the USDOL.

Cause:

In discussing these conditions with IDES officials, they stated the lack of evidence of review and errors were due to IDES personnel not properly documenting approval of the special reports prior to submission to the USDOL. This issue was exacerbated by staff turnover and hiring delays.

Possible Asserted Effect:

Failure to follow established reporting controls may result in inaccurate reports which prevents the USDOL from effectively monitoring the UI program.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-028. (Finding Code 2023-041, 2022-028, 2021-032)

Recommendation:

We recommend IDES review its procedures for preparing special reports required for the UI program and implement analytical and any other procedures considered necessary to ensure the reports are accurate prior to submission to the USDOL. Additionally, we recommend IDES ensures the preparation and review of special reports prior to submission to the USDOL is documented in accordance with established policies and procedures.

Views of IDES Officials

The Agency accepts the recommendation. Between March and July 2024, IDES hired a budget director and two full-time budget staff, enabling implementation of checks and balances to review reports before they are submitted. IDES has also assessed its procedures for compiling the reports to verify that procedures are appropriate to produce accurate and timely reports.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$1,931,585,889)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: None

Finding 2023-042: Inaccurate Reporting of Federal Expenditures

Condition Found:

IDES did not accurately report Federal expenditures under the Unemployment Insurance (UI) program

Federal expenditures reported to the Illinois Office of Comptroller (IOC) which were used to prepare the schedule of expenditure of federal awards (SEFA) did not agree to IDES' financial records provided for audit. Specifically, we noted the following differences between amounts provided for audit by IDES and the SEFA amounts reported to the IOC for the Unemployment Insurance program for the year ended June 30, 2023:

Federal Program	Amount of Expenditures Reported in IDES's Records	Amount of Expenditures Reported on the SEFA	\$ Difference	% Difference
UI program	\$1,850,114,000	\$1,903,577,000	(53,463,000)	2.81%

Finally, we noted IDES' controls over reporting federal expenditures were not designed at a sufficient level of precision to ensure timely, complete, and accurate SEFA reporting.

Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures are accurately reported on the SEFA.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Cause:

In discussing these conditions with IDES officials, they stated during the Financial Audit, it was determined IDES needed two adjustments to their financial statements. These adjustments affected the SEFA expenditures. The first adjustment concerning the financial statements was caused by the bank's calculation of the nightly sweep for the collateralization of our funds at INB. The bank's instructions for the nightly sweep calculation did not match the bank's actual sweep and the difference appeared like NSF returns. The second adjustment concerning the financial statement was caused by the under reporting of the Combined Wage Claims. In addition, IDES included State spending within Federal expenditures on the SEFA in error, causing an overstatement of Federal expenditures. This resulted from following pre-pandemic procedures and reports that did not contemplate State spending of administrative funds on Federal programs.

Possible Asserted Effect:

Failure to accurately report federal expenditures prohibits the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-042)

Recommendation:

We recommend IDES establish procedures to accurately report federal expenditures used to prepare the SEFA to the IOC.

Views of IDES Officials

The Agency accepts the recommendation. The Agency is updating the way it prepares the Trust Fund GAAP package to avoid these types of adjustments and/or audit findings in the future.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Transportation (IDOT)

Federal Agency: U.S. Department of Transportation

Program Name: COVID-19 – Airport Improvement Program

ALN and Program Expenditures: 20.106 (\$96,207,991)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-043: Failure to Report Subaward Information Required by FFATA

Condition Found:

IDOT failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Airport Improvement Program.

FFATA requires the State to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee DUNS number
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

IDOT passed through approximately \$95,884,759 to subrecipients of the Airport Improvement Program during the year ended June 30, 2023.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Regulation (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include complying with FFATA.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Cause:

In discussing these conditions with IDOT officials, IDOT stated missing FFATA reporting was due to staffing transition combined with a lack of appropriate staffing resources.

Possible Asserted Effect:

Failure to identify awards subject to FFATA and to report subaward in accordance with FFATA results in noncompliance with federal requirements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2022-029. (Finding Code 2023-043, 2022-029, 2021-036)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDOT establish procedures to identify awards subject to FFATA reporting requirements and report required subaward information in accordance with FFATA.

Views of IDOT Officials

IDOT agrees with the finding and recommendation. Within the last reporting period, the Contracts Section was without adequate staff.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois Department of Transportation (IDOT)

Federal Agency: U.S. Department of Transportation

Program Name: COVID-19 – Airport Improvement Program

ALN and Program Expenditures: 20.106 (\$96,207,991)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2023-044: Inaccurate Information Included in the Financial Reports

Condition Found:

IDOT did not prepare accurate federal financial status reports for the Airport Improvement Program (AIP).

IDOT is required to prepare a federal financial status report (SF-425) submitted annually for each open grant, due 90 days after the end of each Federal Aviation Administration's (FAA) fiscal year, by sponsors to monitor outlays and program income on a cash or accrual basis. In addition, this report must be submitted as a final financial report during grant closeout. Further, IDOT is required to submit an *Outlay Report and Request for Reimbursement for Construction Program* (SF-271) for each construction project, due 90 days after the end of the FAA's fiscal year, by sponsors to summarize requests for reimbursements. This report must also be submitted as a final financial report during closeout. During our testwork over the annual SF-425 and related SF-271 reports submitted for the federal fiscal year September 30, 2022, we noted the following errors:

Report Line Items	Reported Amount	Amount per IDOT's Records	Difference
SF-425 line 10.b – Cash disbursements	\$125,362,039	\$124,935,408	(\$426,631)
SF-425 line 10.c – Cash on hand	(\$426,631)	\$0	\$426,631
SF-425 line 10.d – Total federal funds authorized	\$124,935,408	\$125,362,039	\$426,631
SF-425 line 10.e – Federal share of expenditures	\$125,362,039	\$124,935,408	(\$426,631)
SF-425 line 10.g – Total federal share	\$125,362,039	\$124,935,408	(\$426,631)
SF-425 line 10.h – Unobligated balance of federal funds	(\$426,631)	\$426,631	853,262
SF-271 line 11.q – t (3-17-SBGP-144-2018)	\$698,583	\$6,698,583	\$6,000,000
SF-271 State/local recipient share	-	54,645.39	54,645.39

We further noted the supervisory review procedures performed for this report were not at an appropriate level of precision to identify the errors identified in our testing. Additionally, IDOT does not perform analytical procedures to identify potential errors or unusual fluctuations in reported amounts.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Criteria or Requirement:

According to the SF-425 report Box 13 for certification, recipients of AIP grants must submit true, complete, and accurate information on the SF-425 reports. Further, according to the SF-271 report Box 12 for certification, recipients of AIP grants must certify that the billed costs or disbursements reported are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that all work is in accordance with the terms of the award.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure information reported in required financial reports is accurate.

Cause:

In discussing these conditions with IDOT officials, IDOT stated the preparation of the reports is a manual process and the difference was due to human error.

Possible Asserted Effect:

Failure to accurately prepare financial reports prevents USDOT from effectively monitoring the Airport Improvement Program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-044)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDOT review the process and procedures in place to prepare financial status reports required for the Airport Improvement Program and implement the additional procedures necessary to ensure the reports are complete, accurate, and agree or reconcile to its financial records.

Views of IDOT Officials

IDOT agrees with the finding and recommendation. This Annual Report occurred at a time when the State of Illinois was shut down for COVID, in addition the Contracts Section was without adequate staffing. The Bureau Chief attempted to complete the annual report on her own as her and the Grant Administrator were attempting to meet all federal requirements for the Section.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois State Board of Education (ISBE)
Federal Agency: U.S. Department of Education
Program Name: Twenty-First Century Community Learning Centers (21st Century)
ALN and Program Expenditures: 84.287 (\$77,436,583)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Subrecipient Monitoring
Finding 2023-045: Inadequate Monitoring of 21st Century Subrecipients

Condition Found

ISBE did not adequately monitor and document program monitoring procedures performed over subrecipients of the Twenty-First Century Community Learning Centers (21st Century) program.

The 21st Century program operates to provide State educational agencies and local educational agencies with funding specific to rural and inner-city public schools. To monitor the 21st Century program activities performed by Illinois elementary and secondary schools, ISBE has established Tier I, Tier II, and Tier III monitoring activities which are applied to each subrecipient depending upon the annual risk score determined by ISBE. ISBE's 21st Century program subrecipient monitoring manual outlines the risk assessment procedures to determine the tier of monitoring required, the methods used for tier determination, and documentation required for each tier of monitoring.

Tier I subrecipient monitoring procedures apply to all subrecipients, with no consideration of the risk assessment score they have received, and consist of a twice-a-year call in which ISBE personnel discuss enrollment and registration statistics, progression towards goals specific to the district, and budgetary changes. A notification email is sent twice a year, alerting the subrecipient that a call is required to be scheduled. Once the call is scheduled, a call form detailing the responses to the discussion points is completed by ISBE personnel during the call to document the call was conducted and any matters for follow up.

Tier II applies to the subrecipients who receive a moderate risk assessment score. These procedures consist of a desk review over program compliance, goal attainability specific to the subrecipient, and quality programming. Similar to Tier I, a notification email is initially sent, alerting the subrecipient that a desktop review is going to occur. During the review, a standardized checklist is completed, outlining the documentation provided by the subrecipient to address each portion of review. ISBE documents the completion of its desk review procedures with a letter to the subrecipient communicating any noncompliance and requesting corrective action, if applicable. Any required corrective action plans are reviewed and formally accepted by ISBE in a letter to the subrecipient.

Tier III applies to subrecipients who receive a high risk assessment score and consists of an on-site review including interviews with the project director and site coordinators, and observations of the academics and academic enrichment taking place at each site. ISBE personnel complete monitoring checklists to document the completion of its on-site procedures and a summary checklist is completed after the on-site

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

visit to summarize all areas of noncompliance. A letter is sent to the subrecipient communicating the completion of the on-site review and any noncompliance identified, and requesting corrective action, if applicable. Any required corrective action plans are reviewed and formally accepted by ISBE in a letter to the subrecipient.

During the year ended June 30, 2023, ISBE passed through 21st Century program funding (totaling \$75,983,860) to 139 subrecipients. During our testing of 21st Century program monitoring, we noted ISBE did not follow its subrecipient monitoring procedures during the year ended June 30, 2023. In several instances, documentation supporting monitoring procedures or conclusions was not retained or prepared. In other instances, monitoring documentation was missing required checklists, reports, corrective action plans, or evidence of supervisory review procedures. The following is a summary of the exceptions identified in our testing:

Tier	Subrecipients Tested (sample size)	Amount Passed Through to Subrecipients Tested	No Evidence of Monitoring Procedures or Conclusions	Documentation Incomplete or Improperly Completed	Amount Passed Through to Subrecipients with Exceptions
I	13	\$23,685,236	2	7	\$19,946,466
II	38	21,285,891	38	—	21,285,891
III	9	21,428,938	2	7	21,428,938

We also noted that ISBE's controls for monitoring are not designed at an appropriate level of precision to ensure monitoring of subrecipients is completed as required.

Criteria or Requirement:

According to 2 CFR 200.332(d), a pass-through entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations and the terms and conditions of the subaward, and that the subaward performance goals are achieved. According to 2 CFR section 200.332(b), a pass-through entity must evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing supervisory procedures at an appropriate level of precision to ensure adequate monitoring is performed and documentation is maintained.

Cause:

In discussing these conditions with ISBE officials, they stated the inability to provide required documentation is attributable to staff turnover as those responsible for these monitoring activities have since left ISBE.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Possible Asserted Effect:

Failure to perform required monitoring procedures and maintain documentation may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and grant agreements.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-045)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ISBE establish policies and procedures to ensure programmatic monitoring is performed and appropriately documented.

Views of ISBE Officials:

Management agrees with the finding and has begun to develop processes and structures to correct it.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

State Agency: Illinois State Board of Education (ISBE)
Federal Agency: U.S. Department of Education
Program Name: Education and Stabilization Fund – Elementary and Secondary Education (ESF)
ALN and Program Expenditures: 84.425 (\$2,227,152,891)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Subrecipient Monitoring
Finding 2023-046: Untimely Review of Subrecipient Performance Reports

Condition Found:

ISBE did not review subrecipient performance reports in a timely manner according to its program monitoring policies and procedures for subrecipients of the Education and Stabilization Fund - Elementary and Secondary Education (ESF) program for fiscal year 2023.

The ESF program operates to provide State educational agencies and local educational agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. To monitor the ESF program activities performed by Illinois elementary and secondary schools, ISBE requires a performance report to be prepared on a semi-annual basis. The semi-annual performance report includes information on the accomplishment of deliverables described in the grant, the status of performance measures, and the alignment of accomplishments with spending to date. ISBE's monitoring policies and procedures require these reports to be reviewed within 14 days of receipt to ensure program activities and program results are consistent with program requirements.

During our testing of ESF program performance reports submitted by 41 subrecipients (with expenditures of \$838,616,073 during the year ended June 30, 2023), we noted performance reports submitted by 24 subrecipients (with expenditures of \$129,209,951) were not reviewed by program personnel within 14 days of receipt in accordance with ISBE's policies. Delayed review of the reports ranged from 4 to 113 past the requirement.

Number of Days Past Due	Number of Samples Past Due
1-30 days	10
31-60 days	5
61-90 days	7
Greater than 90 days	2

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

ISBE passed through approximately \$2,166,525,604 to subrecipients of the ESF program during the year ended June 30, 2023.

Criteria or Requirement:

According to 2 CFR 200.303, non-Federal entities are required to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include ensuring program procedures and reviews are performed in a timely manner.

Cause:

In discussing these conditions with ISBE officials, they stated the delays in performing these reviews are attributable to the limited capacity of ISBE monitoring personnel as the responsibilities of existing program monitoring staff were expanded to accommodate the additional programs.

Possible Asserted Effect:

Failure to timely review subrecipient semi-annual performance reports may result in untimely identification of subrecipients not properly administering federal program requirements in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2023-046)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ISBE ensure proper review procedures are performed in a timely manner in accordance with its program monitoring policies and procedures.

Views of ISBE Officials:

We agree with the finding. To ensure proper review procedures are performed in a timely manner in accordance with its program monitoring policies and procedures, the agency is sending weekly lists of submitted, past due and disapproved Grant Periodic Reports (GPRS) to each applicable department. The Title Grant Administration Department analyzes the ARP -LEA American Rescue Plan (ESSER III 4998-E3 GPRS) reports and prioritizes reviews based on submission dates. The Title Grant Administration Department also has trained team members to assist with the review process.

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Schedule of Findings and Questioned Costs
Table of Award Numbers
Year Ended June 30, 2023

Name of Federal Program or Cluster (ALN):

SNAP Cluster (10.551/10.561):

Award Number (Federal Fiscal Year/Award Year)			
202121Q390342 (2021)	202221F100342 (2022)	202222Q750342 (2022)	202222S802642 (2022)
202222S803642 (2022)	202222S252042 (2022)	202222S251942 (2022)	202222S251442 (2022)
202222S807621 (2022)	202321F100342 (2023)	202323Q750342 (2023)	202323S802642 (2023)
202323S803642 (2023)	202323S252042 (2023)	202323S251942 (2023)	202323S251442 (2023)

Child Nutrition Cluster (10.553/10.555/10.556/10.559/10.582):

Award Number (Federal Fiscal Year/Award Year)			
222IL058N1199 (2022)	222IL058N8903 (2022)	232IL058N1099 (2023)	232IL058N8903 (2023)
222IL058N1099 (2022)	232IL058N1199 (2023)		

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557):

Award Number (Federal Fiscal Year/Award Year)			
202020W500342 (2020)	202121W500342 (2021)	202222W500342 (2022)	202222W100642 (2022)
202222W100342 (2022)	202323W500342 (2023)	202323W100242 (2023)	202322W100642 (2023)
202323W100642 (2023)	202321M200842 (2023)	202322W100342 (2023)	202323W100342 (2023)

Child and Adult Care Food Program (CACFP) (10.558):

Award Number (Federal Fiscal Year/Award Year)			
232IL058N1150 (2023)	232IL058N2020 (2023)	222IL058N1150 (2022)	222IL058N2020 (2022)

Crime Victim Assistance (16.575):

Award Number (Federal Fiscal Year/Award Year)			
15POVC-21-GG-00624-ASSI (2021)	2018-V2-GX-0070 (2018)	2019-V2-GX-0024 (2019)	2020-V2-GX-0017 (2020)
15POVC-22-GG-00740-ASSI (2022)	15POVC-23-GG-00418-ASSI (2023)		

Unemployment Insurance (UI) (17.225):

Award Number (Federal Fiscal Year/Award Year)			
UI34056V70 (2020)	UI38016PW0 (2022)	UI34713CA0 (2020)	UI37278MK0 (2021)
UI34056310 (2020)	UI38016PW1 (2021)	UI34713MV0 (2022)	UI37278MJ0 (2021)
UI35646DO0 (2020)	UI39479SU0 (2023)	UI34713Z70 (2020)	UI39265RS0 (2022)
UI35646JT0 (2020)	UI34713Z30 (2020)	UI34713C10 (2020)	UI39265RR0 (2022)
UI35646JT1 (2020)	UI34713C80 (2020)	UI34713NJ0 (2020)	UI39440RA0 (2022)
UI37221PU0 (2021)	UI34713MT0 (2020)	UI34713KD0 (2020)	UI39440RL0 (2022)
UI37221PU1 (2021)	UI34713SJ0 (2020)	UI37062MO0 (2021)	
UI39320OB0 (2022)	UI34713Z50 (2020)	UI38785MO0 (2022)	

WIOA Cluster (17.258/17.259/17.278):

Award Number (Federal Fiscal Year/Award Year)			
AA-33227-19-55-A-17 (2019)	AA-34766-20-55-A-17 (2020)	AA-36317-21-55-A-17 (2021)	AA-38527-22-55-A-17 (2022)

COVID-19 - Airport Improvement Program (20.106):

Award Number (Federal Fiscal Year/Award Year)			
3-17-0006-070 (2020)	3-17-0080-067 (2020)	3-17-0146-035 (2019)	3-17-SBGP-165 D (2020)
3-17-0006-072 (2021)	3-17-0080-068 (2020)	3-17-0146-037 (2020)	3-17-SBGP-166 D (2020)
3-17-0016-032 (2017)	3-17-0080-069 (2021)	3-17-0146-039 (2020)	3-17-SBGP-167 D (2020)
3-17-0016-033 (2018)	3-17-0085-039 (2018)	3-17-0146-041 (2021)	3-17-SBGP-168 D (2020)
3-17-0016-034 (2019)	3-17-0085-040 (2019)	3-17-SBGP-139 A (2017)	3-17-SBGP-169 D (2020)
3-17-0016-036 (2020)	3-17-0085-042 (2020)	3-17-SBGP-139 N (2017)	3-17-SBGP-170 D (2020)
3-17-0016-037 (2020)	3-17-0085-044 (2021)	3-17-SBGP-144 A (2018)	3-17-SBGP-171 A (2021)
3-17-0016-038 (2021)	3-17-0085-045 (2021)	3-17-SBGP-144 N (2018)	3-17-SBGP-171 N (2021)
3-17-0022-169 (2018)	3-17-0088-084 (2020)	3-17-SBGP-145 D (2018)	3-17-SBGP-172 (2021)
3-17-0022-180 (2021)	3-17-0088-085 (2020)	3-17-SBGP-152 D (2018)	3-17-SBGP-173 D (2021)
3-17-0025-096 (2019)	3-17-0088-088 (2020)	3-17-SBGP-153 D (2018)	3-17-SBGP-174 D (2021)
3-17-0033-041 (2020)	3-17-0088-089 (2020)	3-17-SBGP-154 D (2018)	3-17-SBGP-176 D (2021)
3-17-0033-043 (2021)	3-17-0088-090 (2020)	3-17-SBGP-156 A (2019)	3-17-SBGP-177 (2021)
3-17-0033-044 (2021)	3-17-0088-092 (2021)	3-17-SBGP-156 N (2019)	3-17-SBGP-178 D (2021)
3-17-0065-038 (2020)	3-17-0088-096 (2022)	3-17-SBGP-158 D (2019)	3-17-SBGP-179 D (2021)
3-17-0068-089 (2019)	3-17-0096-072 (2018)	3-17-SBGP-160 D (2019)	3-17-SBGP-180 D (2021)
3-17-0068-091 (2020)	3-17-0096-073 (2019)	3-17-SBGP-161 D (2019)	3-17-SBGP-184 N (2022)
3-17-0068-094 (2021)	3-17-0096-074 (2020)	3-17-SBGP-162 A (2020)	3-17-SBGP-188 D (2022)
3-17-0080-062 (2015)	3-17-0096-076 (2021)	3-17-SBGP-162 N (2020)	3-17-SBGP-195 D (2022)
3-17-0080-065 (2018)	3-17-0096-078 (2021)	3-17-SBGP-163 D (2020)	
3-17-0080-066 (2019)	3-17-0146-034 (2018)	3-17-SBGP-164 (2020)	

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Table of Award Numbers
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Name of Federal Program or Cluster (ALN):

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
000S(176)	6000(507)	FC28(702)	Q7IK(050)
000S(890)	6000(523)	FDV2(785)	Q7VF(133)
000S(961)	6003(881)	FE85(813)	Q7Z4(321)
000V(034)	600E(530)	FEL6(598)	Q82A(054)
000V(042)	60LA(041)	FF3X(145)	Q8IL(767)
000V(058)	61KG(953)	FGRG(465)	Q8QM(489)
000V(063)	622K(195)	FGZX(019)	Q8YC(997)
000V(068)	62JZ(021)	FHDR(447)	Q9KU(300)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
000V(076)	64D8(731)	FHE1(711)	Q9Z5(435)
000V(078)	64F1(960)	FINH(716)	QA2F(436)
000V(081)	652Q(801)	FIUZ(640)	QBQZ(237)
000V(093)	6560(853)	FJCE(665)	QBWM(532)
000V(098)	65K0(969)	FJWW(128)	QCHA(809)
000V(101)	65RW(488)	FKAK(672)	QCUC(955)
000V(103)	65YN(237)	FKZI(975)	QDF8(241)
000V(114)	66A8(075)	FLAB(499)	QDQF(941)
000V(118)	66GC(527)	FM17(331)	QENP(591)
000V(119)	66WG(930)	FN7L(032)	QFK2(002)
000V(122)	68JH(697)	FNS8(701)	QFQC(904)
000V(124)	68WZ(898)	FNVJ(697)	QHYZ(134)
000V(125)	69JS(086)	FPF5(007)	QI4E(843)
000V(126)	69NC(103)	FQ0P(609)	QI4M(212)
000V(127)	6AGP(496)	FQGX(962)	QIHB(040)
0010(081)	6B3B(053)	FQHE(657)	QIZJ(876)
0011(098)	6B8A(172)	FR1B(958)	QJVH(682)
0015(045)	6BFX(703)	FRAZ(587)	QJY1(264)
0015(050)	6C4C(089)	FRDH(078)	QKBX(891)
0017(222)	6CI7(118)	FRUL(549)	QKRV(661)
0020(026)	6D3B(530)	FTR1(573)	QKL7(938)
0020(063)	6D7T(213)	FVMT(981)	QL1C(782)
0020(079)	6DYZ(912)	FVYV(406)	QL3Q(714)
0020(080)	6E8N(619)	FW77(564)	QL4M(129)
0020(081)	6EE4(825)	FWZL(086)	QL8L(443)
0021(178)	6F9S(994)	FX6K(552)	QL98(990)
0026(003)	6FQN(827)	FY1R(588)	QLUF(228)
0027(045)	6FUR(746)	FZ48(329)	QLYX(575)
002G(698)	6FXA(534)	FZ5X(647)	QNH9(103)
0055(008)	6G85(256)	FZ9U(690)	QNI3(866)
0055(407)	6GT8(219)	G0G2(083)	QQYK(486)
0055(475)	6GWY(739)	G0QU(353)	QR92(242)
0057(312)	6GX9(144)	G1BU(003)	QRE4(162)
0058(004)	6HIL(452)	G1H0(855)	QRMQ(387)
0064(401)	6I0I(196)	G1QI(411)	QRSE(266)
0064(403)	6ISX(190)	G206(950)	QSLK(578)
0067(085)	6IUZ(162)	G21G(034)	QTNB(011)
0070(029)	6KE8(930)	G2GQ(128)	QTU0(998)
0070(047)	6KKT(598)	G2LT(125)	QTWA(142)
0070(405)	6KMK(131)	G36K(567)	QTX4(346)
0071(056)	6L6T(586)	G3GR(410)	QVG7(544)
0071(068)	6LRR(035)	G3MJ(899)	QVLV(815)
0072(405)	6MPB(736)	G3Q5(348)	QVWN(284)
0074(316)	6N2W(561)	G4RW(196)	QW05(542)
0074(321)	6NJ1(425)	G4X4(555)	QZSK(172)
0074(324)	6PM1(392)	G537(977)	QZU0(009)
0074(326)	6R9B(785)	G5UV(677)	R034(528)
0075(156)	6RLL(172)	G75F(740)	R0J4(100)
0075(182)	6RNV(674)	G7EE(718)	R0MN(909)
0080(408)	6RPF(929)	G7T3(407)	R13B(848)
0090(401)	6RYF(754)	G8HV(791)	R1AW(772)

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Name of Federal Program or Cluster (ALN):

0094(403)	6SBM(577)	G8M3(447)	R1PL(364)
0094(406)	6SKZ(406)	G9H9(536)	R2X1(326)
0094(408)	6T0L(343)	G9QX(224)	R2XA(262)
0094(409)	6T7K(784)	GAN7(861)	R30Z(029)
0097(042)	6T7W(135)	GAU8(252)	R37B(806)
0099(054)	6TRI(158)	GBUG(713)	R3UG(447)
00D1(793)	6UJ3(741)	GCJZ(370)	R47Q(292)
00D1(864)	6UVM(334)	GCNY(461)	R49T(509)
00D1(906)	6V9T(950)	GDBG(131)	R4FF(212)
00D1(930)	6WDZ(009)	GDCW(566)	R4H2(622)
00D1(949)	6XE7(798)	GDEP(103)	R56R(192)
00D1(950)	6XWB(631)	GDJB(061)	R5FC(843)
00D1(961)	6YVJ(777)	GEGK(719)	R5FU(904)
00D1(964)	6YXS(778)	GF12(580)	R5I7(965)
00D2(145)	6ZTV(883)	GF2X(964)	R5LY(895)
00D3(085)	6ZWR(540)	GF32(159)	R5U5(892)
00D6(086)	7039(890)	GF9F(470)	R6ES(117)
00D6(125)	71HH(644)	GFNE(856)	R6G1(194)
00D7(074)	71J9(261)	GFT7(384)	R74Q(691)
00D8(141)	72BJ(716)	GGGF(118)	R7K2(437)
00D8(195)	72JK(081)	GGNI(178)	R82A(608)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number

00D8(197)	72XW(105)	GHBJ(981)	R8QT(612)
00D8(206)	7317(240)	GHMU(854)	R9MH(237)
00D8(209)	735R(227)	GHSR(655)	RA0M(402)
00V0(010)	73YE(382)	GIDL(131)	RA7Y(756)
0101(054)	74E0(572)	GJP8(246)	RA8V(560)
0103(070)	74NU(207)	GJZP(832)	RAK7(796)
0103(074)	7582(918)	GLCC(545)	RBZE(142)
0103(078)	7592(232)	GLGI(756)	RC7C(285)
0105(066)	75N7(240)	GLGM(789)	RCYW(900)
0121(062)	761C(975)	GLXP(831)	REN8(721)
0129(030)	764V(357)	GM3G(849)	RF3H(402)
0129(031)	76DK(276)	GMIC(624)	RFJA(730)
0140(004)	76PT(131)	GMQ4(810)	RG0G(320)
0141(077)	76RF(342)	GMT6(178)	RG50(084)
0143(037)	76YQ(861)	GMWH(690)	RI5Y(318)
0143(063)	7706(005)	GNVY(782)	RIAS(156)
0167(082)	777Z(365)	GP7T(396)	RJ5C(541)
0167(084)	77UQ(794)	GPKN(447)	RJ73(074)
0170(020)	77VP(507)	GPKT(028)	RJI5(362)
01BK(833)	7878(003)	GPU8(675)	RJW8(007)
01D1(026)	78CN(569)	GQ2P(886)	RKBP(847)
01D1(039)	78SD(173)	GQJB(851)	RKF0(656)
01D1(044)	78VV(775)	GQPR(171)	RKPD(946)
01D1(046)	78W0(747)	GRR3(253)	RL08(739)
01D1(049)	7944(577)	GRVL(990)	RNN5(739)
01D1(052)	796M(345)	GTEW(094)	RNPP(696)
01D1(059)	79KF(442)	GTK9(228)	RPF0(216)
01D1(063)	79LH(928)	GTRL(813)	RPK7(224)
01D1(067)	79VA(217)	GU4U(409)	RPYE(014)
01S7(885)	7ATN(788)	GV1B(223)	RQ2S(270)
01Z8(284)	7B48(242)	GV4T(423)	RQAK(334)
0203(029)	7BFM(534)	GV7X(181)	RQFB(728)
020C(971)	7BP4(798)	GW0A(851)	RQM3(519)
0255(402)	7BV4(258)	GW5Z(081)	RR7Q(881)
0255(404)	7C00(501)	GWFM(991)	RAA3(645)
025R(982)	7CE0(847)	GXR4(984)	RRG6(578)
0268(112)	7CRW(135)	GY7E(923)	RRGH(799)
0270(006)	7DE9(774)	GYH9(474)	RRQW(402)
0270(405)	7DJI(310)	GYU5(496)	RSFA(461)
0297(025)	7DL3(935)	GYUQ(685)	RSQK(528)
02J9(244)	7E13(335)	GYZS(422)	RSZ4(291)

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Name of Federal Program or Cluster (ALN):

02VH(275)	7EW9(331)	GZ7Z(082)	RTYU(738)
02W8(227)	7FLC(913)	H03Z(844)	RUS8(742)
0311(049)	7FSE(963)	H181(597)	RUSW(463)
0311(050)	7FZW(624)	H1M0(789)	RV04(189)
0313(009)	7G5Y(959)	H1TP(877)	RWDC(631)
0313(023)	7GYF(088)	H20C(085)	RWEI(095)
0314(009)	7IX9(907)	H2E0(028)	RWUA(996)
031F(861)	7J5Q(586)	H2U4(318)	RX6W(036)
0321(015)	7JNK(944)	H38M(989)	RXJB(980)
0326(088)	7JQI(333)	H42P(409)	RZ0R(434)
0326(090)	7K29(857)	H4RT(589)	RZSU(668)
0326(093)	7KJM(024)	H5E6(382)	RZBM(683)
0327(064)	7KQM(686)	H5FD(178)	RZCP(702)
0328(035)	7LR2(358)	H5L2(974)	RZFE(083)
0330(070)	7LXA(741)	H5LE(048)	RZSE(552)
0330(073)	7N5T(913)	H6N5(766)	S040(401)
0330(076)	7NAU(456)	H7GU(264)	S08V(749)
0330(080)	7PCG(600)	H7WJ(544)	S0NI(024)
0331(073)	7REP(182)	H84D(514)	S0SS(355)
0331(075)	7SCB(044)	H8EV(623)	S18P(313)
0331(180)	7SMR(758)	H911(636)	S1UD(559)
0332(092)	7UH0(217)	H95B(902)	S240(373)
0332(119)	7UP8(460)	HA2U(912)	S29S(152)
0334(027)	7USI(547)	HA9P(855)	S2EP(370)
0338(055)	7V05(086)	HB1K(096)	S2QJ(752)
0338(059)	7VCZ(184)	HBI8(416)	S2WH(995)
0341(050)	7VJP(648)	HBZP(185)	S42W(665)
0341(060)	7W27(859)	HC7Z(955)	S43W(369)
0343(042)	7WHJ(314)	HCTL(915)	S49M(189)
0344(064)	7XGM(102)	HD18(836)	S5H3(696)
0345(062)	7YJB(792)	HD1T(383)	S5N9(987)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number

0346(019)	7YL3(176)	HFEM(436)	S5UN(261)
0347(033)	7YNA(609)	HFYM(089)	S6A7(410)
0348(057)	7YVB(295)	HGA2(856)	S762(491)
0349(001)	7Z9S(265)	HGM4(021)	S7HV(364)
0349(017)	8003(290)	HH2Y(112)	S83J(649)
0350(041)	8003(348)	HHX6(218)	S8LJ(787)
0351(027)	8003(474)	HI22(885)	S8VI(651)
0351(028)	8003(971)	HIHS(186)	S9MW(891)
0351(029)	80JT(167)	HILS(183)	SAJG(571)
0352(017)	80TB(132)	HIXN(526)	SAXK(582)
0372(012)	80U2(099)	HJF9(799)	SB2U(439)
0372(013)	81F9(307)	HJVH(690)	SBVK(122)
03DZ(642)	821G(050)	HJVN(698)	SCB2(239)
03IF(759)	82RS(128)	HK6S(511)	SDE2(930)
03JC(122)	83TD(397)	HKD7(178)	SEVJ(475)
049I(316)	8454(014)	HKIC(668)	SFB1(835)
0525(119)	84T9(487)	HKY7(697)	SFG8(697)
0541(013)	850P(130)	HLMQ(103)	SGQN(080)
0553(159)	856U(949)	HMMN(199)	SH0Q(541)
0556(246)	85JV(533)	HMU9(940)	SH8T(617)
0557(300)	85XJ(440)	HMUP(404)	SH9P(320)
0574(300)	86PA(944)	HNW3(697)	SHS4(353)
057U(000)	871P(399)	HQ6B(497)	SHTK(711)
0591(028)	87AL(942)	HQJG(720)	SJ3Q(189)
0592(053)	87G2(105)	HQRA(195)	SJC9(120)
0595(034)	87J7(955)	HR15(494)	SJCA(927)
05E2(122)	8893(998)	HR1D(326)	SJNL(176)
05HT(903)	88EQ(673)	HRAT(997)	SJQA(998)
05QI(933)	88HX(276)	HRQC(432)	SJZY(796)
05WX(268)	88JK(682)	HSAC(439)	SK4A(039)
0604(026)	89H7(801)	HSJ2(353)	SKFL(966)

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0607(081)	89S3(082)	HSXV(975)	SLD0(173)
0652(581)	89SQ(953)	HT4N(978)	SLFZ(656)
0657(100)	8ACH(950)	HUBG(930)	SLTD(858)
0662(071)	8B9G(260)	HUGB(413)	SMXV(697)
0678(006)	8BD2(943)	HVGS(307)	SMZ8(082)
06F7(741)	8BS2(372)	HVLM(959)	SNNH(023)
0734(046)	8BWX(429)	HW2M(691)	SNY1(614)
0745(305)	8BYU(384)	HWFD(869)	SP25(791)
0752(100)	8CWV(777)	HWFL(106)	SP5Q(280)
075Q(572)	8D7F(660)	HWLD(107)	SPTW(608)
07CY(847)	8DBB(338)	HWQH(454)	SQ23(137)
0809(005)	8DVX(616)	HWVQ(638)	SQ8F(502)
0821(050)	8EDC(023)	HX0K(447)	SQDT(904)
0831(107)	8EV2(971)	HXLL(151)	SQHC(418)
0840(072)	8EYA(864)	HXWB(543)	SQUM(357)
0840(073)	8EZ3(651)	HXZT(566)	SR1Z(025)
0853(012)	8FDH(946)	HYB9(340)	SRHP(922)
0870(015)	8GM5(575)	HYC5(742)	SRKT(172)
0870(017)	8H8P(837)	HYQL(247)	SRKY(561)
0877(015)	8HT8(430)	HYSK(316)	SRTV(469)
08G3(087)	8IQ3(195)	HZB9(650)	SRWB(162)
08L5(901)	8IZM(509)	HZWQ(235)	SRXQ(532)
08M0(652)	8JD8(752)	HZY8(709)	ST4Z(140)
08MC(421)	8JTE(720)	I0DA(894)	STN5(702)
08MQ(920)	8JWU(669)	I0R3(723)	SUB5(565)
08Q4(157)	8KDX(507)	I11N(149)	SUEY(770)
08Y6(206)	8L3C(120)	I1EH(312)	SUHM(719)
09T5(280)	8LIC(868)	I1JF(707)	SUZV(962)
0ADL(367)	8MDZ(002)	I2GP(481)	SVKQ(134)
0AQ2(080)	8MKL(453)	I326(531)	SVP2(110)
0BZY(928)	8MMI(917)	I3AH(188)	SVWJ(636)
0C9T(916)	8P98(216)	I3I5(925)	SX3N(126)
0CCX(200)	8QQ3(941)	I3LE(630)	SXA9(563)
0CVG(139)	8QWB(066)	I3NS(606)	SXEU(241)
0CWV(504)	8QYU(082)	I5K7(718)	SXSU(386)
0CYF(044)	8RL1(683)	I5W0(874)	SY1L(276)
0DTV(278)	8RY4(439)	I6AP(552)	SYBM(165)
0DW3(724)	8SAC(171)	I7J5(503)	SYHG(876)
0DY8(782)	8SZ4(072)	I7K5(401)	SZ0E(494)
0E4U(312)	8TKA(376)	I8EZ(846)	T007(396)
0EUU(051)	8TSS(795)	I8ZA(741)	T01R(069)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number

0EUV(290)	8TZ9(371)	IAI6(618)	T03P(098)
0F3M(819)	8U4X(907)	IB5I(822)	T086(999)
0FH4(388)	8U92(065)	IBCV(095)	TOK1(586)
0FX9(390)	8URU(930)	ICUN(068)	T0KG(189)
0FX9(951)	8V33(203)	ID7E(845)	T0M1(446)
0G34(073)	8V9U(618)	ID9X(590)	T11J(047)
0GHJ(863)	8VIY(737)	IDLD(702)	T2LN(974)
0H4A(878)	8VQV(204)	IDVP(089)	T2YY(184)
0IBV(506)	8W33(690)	IDWB(240)	T37B(347)
0IZI(344)	8WYN(211)	IE7A(445)	T3A7(827)
0JWY(293)	8XT6(182)	IEFF(595)	T3HP(238)
0JZ0(838)	8YB8(638)	IFJI(517)	T3U1(602)
0JZC(338)	8Z77(544)	IGHB(869)	T54V(966)
0K2I(009)	8Z7I(123)	IH44(562)	T5AS(406)
0LA3(176)	9003(273)	IHQY(375)	T5M0(740)
0M2J(411)	9003(469)	IHWC(588)	T5RZ(501)
0M80(991)	9003(523)	IJWV(537)	T6D9(393)
0MSU(054)	9003(658)	IK8K(870)	T6WP(570)
0N9I(138)	9003(710)	IKG2(493)	T948(440)
0NEW(814)	9003(711)	IKK2(707)	T95Y(303)
0NYS(524)	9003(757)	IKVC(868)	T9CA(801)

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0Q8Y(536)	9003(802)	IL09(040)	T9TR(017)
0QDI(381)	9009(910)	IL09(045)	TA4W(300)
0R4B(922)	90JD(279)	IL12(102)	TA76(285)
0RYY(221)	90K3(182)	INP1(475)	TAB7(210)
0RZF(582)	90N3(693)	IPBJ(897)	TAXV(277)
0SG3(721)	9128(005)	IPE7(353)	TAYD(356)
0T94(200)	9132(817)	IPRP(270)	TBB6(247)
0TPN(995)	9185(089)	IPYY(570)	TBWW(862)
0U0J(836)	919J(375)	IQ4F(107)	TBX6(306)
0U3K(823)	91DZ(172)	IQED(180)	TC27(887)
0UBV(034)	91TH(535)	IQWX(592)	TCS3(711)
0UDI(436)	92AN(359)	IRPX(529)	TDJ0(678)
0UFS(035)	92TE(732)	IST6(715)	TE8R(484)
0V57(283)	93S1(746)	ISUC(370)	TE90(130)
0VCS(038)	9445(427)	IT4K(439)	TFL0(850)
0WKL(720)	949D(417)	IT8C(467)	TGKS(941)
0WNP(397)	94QR(501)	IU2G(914)	THWT(429)
0WWE(642)	94RW(111)	IUGQ(682)	TIK9(811)
0XV4(207)	94ZA(691)	IUII(231)	TJ4H(487)
0YGC(407)	9525(468)	IVXJ(044)	TJQZ(898)
0ZDP(344)	95KT(361)	IVY4(971)	TJUS(134)
0ZM1(850)	96L7(433)	IW8U(631)	TKBE(918)
0ZYP(871)	96QE(739)	IWJ3(550)	TLK0(070)
10IU(235)	97DB(036)	IWP5(660)	TLXZ(894)
1125(002)	97DS(616)	IXLX(567)	TMDC(504)
112A(021)	97HA(952)	IZ1D(495)	TMRP(282)
112D(506)	97ID(676)	IZCJ(221)	TMSR(013)
11XC(963)	97TW(455)	J02J(128)	TMXM(056)
1279(114)	97WH(046)	J08W(228)	TNM6(849)
12NF(570)	99H6(648)	J0FA(976)	TNSA(639)
1362(395)	9A65(879)	J0J7(421)	TNX0(499)
141W(834)	9A94(318)	J0LD(648)	TPN6(107)
1468(097)	9AB2(036)	J18E(076)	TPR1(452)
1527(034)	9ACN(091)	J1G9(906)	TQMM(123)
1574(001)	9AVJ(505)	J1KK(904)	TQPG(562)
1583(005)	9B9K(586)	J1LG(133)	TQTW(512)
15QT(543)	9CN0(658)	J1MM(822)	TR19(564)
1620(100)	9CTW(805)	J23R(466)	TRPL(708)
1619(181)	9EBA(458)	J2J2(614)	TRTJ(747)
1706(105)	9EXR(862)	J2LG(262)	TT6Y(294)
1774(104)	9F21(896)	J3TP(142)	TT9T(943)
17W8(646)	9F61(312)	J4T5(078)	TTTC(268)
183L(181)	9GKE(380)	J5LE(942)	TU34(077)
18WT(336)	9GTI(190)	J72H(031)	TUCN(600)
1911(107)	9GYX(541)	J7VU(032)	TUKU(293)
1911(206)	9H7P(790)	J8GR(100)	TVB3(437)
1984(001)	9I13(735)	J93L(330)	TVI8(646)
1987(002)	9IGU(899)	J9JX(577)	TVJM(289)
19N1(078)	9IIA(299)	JAN2(511)	TVN1(098)
1B66(090)	9J2U(804)	JBDN(260)	TVX4(467)
1BG2(776)	9J9D(390)	JBM5(315)	TVYB(304)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
1BM9(670)	9JTD(912)	JCAJ(522)	TW73(855)
1BRR(146)	9JWU(998)	JCIP(737)	TWID(341)
1CJB(436)	9KPB(049)	JCKZ(724)	TX14(569)
1CQK(724)	9L0G(611)	JCL7(957)	TX5N(941)
1CX2(553)	9MHI(093)	JDML(294)	TX7N(254)
1D4B(518)	9MW0(201)	JEB5(949)	TXRK(231)
1D7S(345)	9N8W(346)	JENI(774)	TY2W(042)
1E9Q(974)	9NLP(490)	JFEI(182)	TZ8G(841)
1EA5(727)	9NX6(309)	JFPP(620)	TZFX(832)
1EQU(905)	9P6J(347)	JG0M(982)	U0I0(882)
1ET9(375)	9P76(903)	JHG0(345)	U11R(477)

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Name of Federal Program or Cluster (ALN):

1EWY(408)	9QU1(354)	JHVC(074)	U197(439)
1FDM(242)	9R4K(984)	JIW4(518)	U1CQ(417)
1G4R(981)	9SBX(149)	JIXS(595)	U1Q2(357)
1G6Z(851)	9SF0(313)	JJWC(657)	U2AS(458)
1HBQ(280)	9SME(571)	JKVX(970)	U2KP(076)
1HPQ(593)	9SME(766)	JL03(126)	U44A(882)
1I6N(574)	9SVU(809)	JNCS(044)	U451(876)
1IZ0(693)	9SW3(623)	JNXE(000)	U4NC(979)
1IZY(166)	9U4F(926)	JP7S(383)	U4YW(898)
1JF3(913)	9UF1(446)	JPGP(460)	U50C(321)
1KEV(129)	9V1A(115)	JQHB(492)	U56U(805)
1KLQ(976)	9V30(398)	JQZ4(604)	U60J(462)
1LYC(442)	9V3F(078)	JS0A(992)	U69Z(046)
1M00(902)	9V92(575)	JSEA(108)	U6AZ(370)
1M7T(022)	9VY4(469)	JSKJ(375)	U7BC(142)
1MBH(807)	9W09(286)	JTDN(372)	U7IK(569)
1MYI(349)	9WZJ(183)	JU5C(829)	U7V4(761)
1N4F(772)	9XGG(958)	JUB4(706)	U9FQ(045)
1NFL(508)	9YTN(552)	JUJX(594)	UA5K(665)
1P5V(081)	9YVT(142)	JVIB(370)	UABR(598)
1P8V(133)	9YZK(860)	JVQP(474)	UAJR(313)
1PC2(701)	A009(726)	JVQX(265)	UAZF(731)
1Q7C(061)	A059(293)	JW3T608	UB6R(542)
1Q9S(121)	A0E3(185)	JWN6(747)	UBLT(047)
1QEX(043)	A0EP(762)	JWSP(306)	UBQH(364)
1R0F(397)	A10F(787)	JWUX(292)	UCC8(767)
1R7K(549)	A149(028)	JWVX(808)	UCY2(818)
1S42(935)	A14M(523)	JXCT(125)	UD44(409)
1TA1(046)	A1FS(195)	JYHN(107)	UDS8(288)
1TM1(578)	A1TS(173)	JYKM(462)	UE5N(840)
1U3Y(414)	A26A(246)	JYLR(467)	UEDV(225)
1UV8(331)	A34E(257)	JZ1A(730)	UEM3(116)
1V12(645)	A3SJ(192)	JZ3B(673)	UF4L(856)
1WGA(283)	A4EP(881)	JZCR(978)	UF5W(865)
1WQD(181)	A5L5(295)	JZG0(324)	UFDY(778)
1Y5X(298)	A5R7(032)	JZKB(780)	UGDG(771)
1YJA(627)	A5XZ(486)	JZP3(755)	UH3A(902)
1ZHM(574)	A6ZS(212)	K0FS(057)	UH3S(286)
1ZQI(611)	A7FQ(657)	K16C(951)	UHBV(123)
2011(013)	A80A(568)	K195(008)	UHHJ(692)
2015(008)	A81L(916)	K19K(601)	UI98(917)
202X(000)	A8B0(175)	K24E(901)	UIJ3(631)
209P(988)	A8BM(065)	K39B(937)	UISY(796)
20M0(205)	A8LJ(182)	K3FT(553)	UIWH(782)
20T3(085)	A9QD(364)	K3R0(823)	UI9P(300)
210R(285)	AAG5(872)	K46S(549)	UIHH(164)
212L(830)	AAGD(061)	K4L5(108)	ULF1(316)
213P(075)	AAHW(041)	K4TG(433)	ULPR(457)
2198(254)	AB2A(540)	K544(194)	ULRU(103)
21V4(989)	AB9N(513)	K5M2(032)	UM09(855)
229J(968)	ABV3(073)	K6B0(162)	UM7B(784)
22MA(777)	ACIX(743)	K7L6(792)	UMBW(332)
22YC(889)	ACLY(948)	K7W6(508)	UMIP(683)
23BY(610)	ACNI(857)	K8M9(341)	UN18(903)
23IJ(713)	ACZ2(729)	K95F(793)	UNW2(233)
2401(103)	ADLE(906)	K9HE(081)	UP13(823)
2428(001)	ADQ4(781)	K9ZC(737)	UPMV(809)
24JQ(644)	ADTM(131)	KA57(594)	UPN7(071)
24LC(010)	AE02(413)	KA6Q(523)	UQLR(335)
25G6(672)	AE4L(503)	KALA(883)	UR8U(803)
25HE(161)	AERN(127)	KAZS(886)	URNE(679)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
2704(300)	AFJH(884)	KB5R(407)	URPK(433)
2720(102)	AFRB(981)	KB9Z(826)	UTAH(546)
2742(007)	AH4P(478)	KBD9(822)	UTLN(920)
2744(003)	AHA4(685)	KC9D(768)	UTSH(857)
279I(066)	AHRF(702)	KCB3(863)	UU25(111)
27AD(435)	AICK(456)	KCIX(228)	UUA9(645)
2820(004)	AJDX(012)	KD5M(399)	UUD8(263)
2840(001)	AJGL(730)	KDYS(002)	UVDS(442)
2857(012)	AKB6(253)	KEI5(523)	UXNC(595)
2870(001)	AKI2(674)	KENY(416)	UXX4(145)
28C8(897)	AKUH(865)	KEQG(103)	UYDF(211)
2913(003)	ALCI(077)	KEUG(145)	UZH3(796)
29I7(322)	AM20(538)	KEZE(359)	UZM9(094)
2A3B(414)	ANE2(321)	KFB7(460)	V012(354)
2CCC(013)	ANNI(081)	KFUL(194)	V02M(043)
2CCI(757)	AP0S(976)	KG0A(972)	V1RV(937)
2CQ1(667)	AP2A(601)	KG5(618)	V1SL(567)
2DQR(624)	APHW(519)	KGNN(521)	V1XD(878)
2E6T(905)	API5(348)	KH6V(110)	V2I7(559)
2F19(446)	APRV(361)	KHE9(036)	V3AV(331)
2FDV(944)	APXQ(831)	KHEE(555)	V3IH(705)
2FVT(664)	AQ5Y(681)	KHGI(752)	V3UB(063)
2GF2(075)	AQ6T(564)	KIRL(197)	V4UD(632)
2GI6(793)	AQ8E(917)	KJ15(843)	V53D(525)
2HI5(466)	AQC2(446)	KJ9T(288)	V57S(558)
2I21(407)	AQUS(586)	KKA7(307)	V5E7(059)
2IEV(098)	AR0X(962)	KKGI(625)	V5F1(486)
2IH8(825)	AR38(532)	KL0I(594)	V5ID(863)
2INY(960)	ARP3(302)	KM3E(126)	V5IF(659)
2J8R(731)	ARQE(719)	KM9I(374)	V5X4(063)
2JLK(820)	AS60(648)	KMQU(815)	V63I(495)
2KKM(387)	ASBK(615)	KNND(663)	V77Z(272)
2LOY(446)	ATSK(659)	KPHF(826)	V8AD(050)
2LKA(158)	AU46(124)	KPIZ(541)	V8GQ(305)
2M9A(326)	AU80(126)	KQW2(159)	V8JV(868)
2MQY(061)	AU8A(821)	KS4L(405)	V91T(286)
2N2U(499)	AULW(716)	KSK7(650)	V91Z(500)
2N51(099)	AVMQ(575)	KSSN(433)	V9G9(005)
2NNA(480)	AW3Z(717)	KSUN(567)	V9Q0(562)
2POU(840)	AWWS(157)	KT28(758)	VA5R(542)
2Q45(446)	AXCL(280)	KT36(391)	VB7H(580)
2QS4(590)	AXRZ(695)	KTTA(104)	VC9Z(779)
2QUE(756)	AY2F(888)	KU01(285)	VCR7(022)
2R0T(379)	AYNJ(266)	KUF9(629)	VDGD(210)
2R1Q(076)	AYS0(285)	KUL6(850)	VDXW(944)
2RSB(896)	AYYH(291)	KV0E(236)	VE3Q(925)
2S1A(443)	B0J9(316)	KVC8(216)	VE7J(662)
2T0I(016)	B0YK(910)	KVGS(364)	VEA1(476)
2UB0(567)	B1GJ(266)	KXC0(373)	VEDC(054)
2V4T(603)	B1GS(260)	KYDW(072)	VFKL(425)
2VBW(027)	B2Q6(246)	KZXY(470)	VG0K(172)
2W4R(936)	B30Z(288)	L06M(197)	VGAJ(941)
2WJR(002)	B350(010)	L0HM(568)	VGAP(234)
2WU7(867)	B3B7(212)	L0QS(365)	VGQI(545)
2XAD(322)	B3DE(385)	L0SK(765)	VHRA(070)
2XUR(867)	B3N9(565)	L166(294)	VI1N(801)
2YJC(363)	B3QI(749)	L1G7(983)	VJJV(485)
2YPC(578)	B5U2(342)	L1HH(019)	VJT2(171)
2ZKP(401)	B64F(940)	L1LX(362)	VK17(128)
2ZX4(136)	B6J5(412)	L1VM(532)	VK37(672)
3000(052)	B6ME(038)	L1Y1(723)	VL3W(782)
3000(054)	B6PK(600)	L29V(872)	VL8B(244)

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Name of Federal Program or Cluster (ALN):

3000(055)	B7EF(776)	L2PM(198)	VLCJ(170)
3000(073)	B7UE(497)	L38B(528)	VLJ1(465)
3000(088)	B89L(558)	L3DK(622)	VMCK(936)
3000(112)	B8FD(436)	L3HA(094)	VMYQ(913)
3000(123)	B8GH(108)	L3KU(512)	VNHN(793)
3000(138)	B8RT(752)	L3MU(512)	VP16(287)
3000(141)	B94U(416)	L3YE(009)	VP2W(122)
3000(142)	B9BX(410)	L3Z9(012)	VQ14(255)
3000(143)	B9NC(139)	L51H(064)	VQAB(875)
30JL(994)	BA04(565)	L5Q1(041)	VQBT(368)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
30SM(000)	BAVC(893)	L843(489)	VQDA(515)
31H8(352)	BB7E(883)	L851(219)	VQKG(201)
32E9(868)	BBYL(553)	L8FB(633)	VQWG(528)
32I9(898)	BC83(173)	L8J5(373)	VRXX(495)
339F(142)	BC9H(360)	L8JI(793)	VSJU(142)
33HH(156)	BCLN(239)	L9CN(178)	VSZZ(054)
3444(375)	BDEC(446)	L9IJ(020)	VVDE(086)
348G(790)	BDF3(494)	LA46(061)	VVX2(892)
34FV(643)	BDJ6(082)	LBAM(523)	VW0F(977)
34N1(365)	BE81(324)	LDUW(664)	VWJ1(406)
350Q(353)	BEBZ(072)	LE24(314)	VWWD(010)
3512(013)	BFN9(911)	LFR5(410)	VX94(770)
3519(001)	BGJ0(279)	LG1N(659)	VXBX(787)
3537(006)	BGW7(887)	LGC9(552)	VXC8(276)
3545(008)	BGXS(032)	LGI1(182)	VXUH(410)
3565(006)	BGZV(391)	LGM9(889)	VZ54(797)
35N3(515)	BH9V(830)	LGMW(759)	W0EP(302)
36X0(087)	BIG6(423)	LI62(019)	W12X(328)
375K(090)	BIP8(789)	LIQ3(750)	W166(112)
3778(002)	BIX2(356)	LIRN(090)	W16E(426)
37EI(988)	BKM5(313)	LIS9(889)	W22T(850)
37K9(673)	BKRQ(921)	LJIE(900)	W2GK(537)
37UJ(772)	BKU8(321)	LJRC(988)	W3T3(507)
37ZJ(557)	BKV6(724)	LJY9(855)	W3V2(347)
3887(004)	BLGQ(807)	LL0Q(886)	W3Z3(108)
38JZ(060)	BM3D(398)	LLP4(637)	W46B(252)
38RN(839)	BMLB(180)	LLW2(883)	W46U(596)
39D6(751)	BN35(431)	LM44(600)	W48C(026)
39DJ(389)	BN4M(268)	LM73(049)	W5H5(232)
39JA(266)	BPBW(538)	LMAY(985)	W5NV(002)
39KM(601)	BPD6(929)	LMGX(508)	W6GE(514)
3AU3(547)	BQ7G(886)	LMRK(332)	W78V(291)
3BI9(377)	BQ89(431)	LNJI(856)	W793(945)
3CE6(270)	BQN8(104)	LNPU(577)	W7ME(729)
3DBX(071)	BQTY(342)	LPSB(693)	W7YV(902)
3DRN(626)	BTKA(611)	LPYF(801)	W87C(875)
3EBL(839)	BTVH(816)	LQZ2(494)	W8B2(838)
3EEX(645)	BUCB(737)	LR5C(581)	W8FK(791)
3ES7(838)	BUJE(494)	LR84(854)	W8WB(879)
3F61(489)	BX5I044	LRCD(362)	W90A(807)
3FR5(267)	BXCS(962)	LSCM(170)	W92H(031)
3FRR(402)	BXG5(558)	LT43(633)	W9FF(628)
3FY7(959)	BZ53(438)	LTH6(180)	WA2S(432)
3H3F(292)	BZJH(617)	LTIB(015)	WA47(155)
3HJT(631)	C09D(642)	LTLC(578)	WAGK(577)
3HPX(457)	C0FD(583)	LTLF(765)	WAMU(271)
3IH8(050)	C0WR(150)	LTZP(734)	WB4Z(151)
3JJ1(866)	C0WU(521)	LU99(088)	WB9T(558)
3JLC(061)	C12Q(490)	LUHY(729)	WBQU(019)
3JLU(458)	C13D(332)	LVPK(937)	WCGE(975)
3KRE(856)	C1E9(751)	LVRH(022)	WD0U(038)
3KSJ(991)	C2A5(681)	LW6L(067)	WDHA(838)

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Name of Federal Program or Cluster (ALN):

3LBH(033)	C2HA(142)	LWCT(653)	WDID(936)
3LJL(510)	C2IU(841)	LXET(693)	WEF5(172)
3LY5(973)	C2UX(775)	LXMB(226)	WEJ0(030)
3MBH(003)	C3E2(784)	LZ9U(920)	WEYZ(738)
3N6D(329)	C3RA(513)	LZES(263)	WFWY(610)
3P1R(750)	C4TL(904)	LZGS(841)	WG2F(560)
3P24(034)	C5VH(730)	LZJ0(489)	WGKG(062)
3P3M(067)	C5VT(573)	LZKM(739)	WGVY(446)
3PBN(850)	C685(563)	M01X(960)	WH1I(577)
3PEB(248)	C6BQ(976)	M04I(435)	WH29(907)
3QW9(569)	C6FR(901)	M0JW(121)	WHE7(819)
3RJX(571)	C6JC(985)	M13Z(876)	WHGB(242)
3SBM(620)	C7C4(153)	M1SW(375)	WINC(247)
3SIE(336)	C7QY(862)	M1YX(015)	WIZR(512)
3TG3(237)	C8AN(499)	M38P(520)	WJEP(710)
3TKP(949)	C9A7(314)	M3L3(513)	WJQV(732)
3UEF(792)	C9B9(786)	M49L(232)	WK59(634)
3USZ(044)	C9EL(828)	M4NC(710)	WKK8(520)
3UT3(541)	CAPT(178)	M4QN(653)	WKX5109
3UZR(420)	CB0J(220)	M4U1(579)	WLQ1(530)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number

3VD3(435)	CB8X(713)	M58Z(908)	WLUF(999)
3W9P(740)	CBD7(068)	M62Y(802)	WLYX(088)
3WJZ(855)	CBHK(804)	M634(138)	WM29(335)
3XW3(440)	CBRH(794)	M6EY(956)	WMFM(681)
3YMB(352)	CD30(752)	M6H7(210)	WNCX(950)
3ZB1(718)	CD3T(645)	M815(490)	WNI5(285)
3ZL7(104)	CDSH(176)	M88M(400)	WP2L(705)
3ZRU(835)	CEDC(041)	M9ET(718)	WPKZ(117)
4003(044)	CFWR(377)	M9JG(527)	WQLN(497)
4003(092)	CGRH(196)	M9YX(913)	WQQP(150)
4003(096)	CH7I(384)	MA1B(845)	WQTU(728)
4003(097)	CIKU(511)	MA5Y(328)	WR7F(206)
4003(107)	CIWE(815)	MAMH(434)	WR9Z(018)
4003(124)	CIWE(834)	MAQA(510)	WRNS(916)
4003(140)	CJ1P(449)	MAR3(930)	WS0L(678)
4003(237)	CJ5G(950)	MB4S(595)	WS41(439)
4003(254)	CJHP(214)	MBDI(374)	WSX3(930)
4003(277)	CJQ6(477)	MBH9(524)	WTR5(208)
4003(307)	CKVL(963)	MBM1(905)	WU5H(038)
4003(334)	CL6Z(312)	MBSM(639)	WU70(374)
4003(337)	CLB6(913)	MBTB(124)	WUJH(517)
4003(350)	CLGU(392)	MBXD(240)	WVN5(181)
4003(356)	CLLH(532)	MC6P(813)	WVZQ(824)
4003(397)	CMF6(924)	MCET(191)	WW6A(451)
4003(445)	CMQ3(266)	MCHE(355)	WW8R(125)
4003(459)	CNQN(639)	MCZP(003)	WWM0(660)
4003(497)	CPLW(530)	MEJI(001)	WXBC(468)
4003(505)	CQ6J(807)	MEKZ(370)	WXIS(863)
4003(507)	CQS6(973)	MELV(039)	WXVB(329)
4003(515)	CR2A(892)	MEMR(201)	WY1B(824)
4003(533)	CR37(838)	MEQ4(082)	WY1D(471)
4003(545)	CRMA(901)	MF6L(976)	WY2A(427)
4003(598)	CRP1(462)	MFAJ(120)	WZIC(794)
4003(627)	CRSH(033)	MFYW(952)	WZLM(008)
4003(688)	CRWD(755)	MGSJ(873)	X0JV(696)
4003(706)	CSPV(535)	MH2A(205)	X1GR(891)
4003(729)	CSVN(310)	MH3F(451)	X1NK(522)
4003(743)	CSZN(249)	MI26(495)	X1UV(798)
4003(744)	CT03(838)	MICR(204)	X2VH(889)
4003(764)	CTZX(222)	MID2(911)	X35I(780)
4003(812)	CU1Y(008)	MIS2(084)	X35X(505)
4003(814)	CUIB(608)	MJ9E(620)	X39N(298)

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4003(874)	CV1G(902)	MJIN(572)	X43Y(271)
4003(877)	CV3Y(313)	MJIQ(899)	X4EI(497)
4003(878)	CV5Y(114)	MJMC(218)	X4IK(118)
4003(879)	CVGI(281)	MK26(647)	X5LE(481)
4003(903)	CVQZ(534)	MK8L(945)	X5NQ(435)
4009(107)	CVRY(725)	MKCT(416)	X6FH(897)
4053(001)	CW0V(176)	MKCW(018)	X6MG(234)
4053(004)	CWI2(938)	MKD9(530)	X7CS(283)
4099(002)	CWTV(804)	MLJN(082)	X7XX(349)
415U(209)	CWX6(331)	MLZN(265)	X7ZP(424)
41PA(995)	CX3A(120)	MMXX(267)	X8AF(608)
41SB(138)	CXFL(626)	MN3T(266)	X8U9(242)
44DP(185)	CZW9(791)	MN50(515)	X974(307)
44G6(432)	CZZ9(656)	MN5I(644)	X9PU(902)
44GR(062)	D00P(337)	MNLZ(630)	XA48(302)
45F4(167)	D04I(018)	MNUT(880)	XA8L(142)
45UR(098)	D0AD(595)	MP16(235)	XB1H(703)
46PW(942)	D16H(826)	MP1H(170)	XBRG(797)
46YI(635)	D17A(312)	MPG3(512)	XBVD(742)
47TQ(161)	D24J(379)	MPJ3(473)	XBZD(085)
49RF(589)	D26F(035)	MPJV(320)	XC1F(104)
49RK(758)	D26S(567)	MPLB(837)	XC22(884)
49UW(338)	D2CE(013)	MQ6Y(810)	XCCY(352)
4A2N(881)	D2PL(455)	MQG7(960)	XD6E(858)
4AHK(521)	D3D0(657)	MS96(981)	XD6X(932)
4AQ0(441)	D4FI(252)	MSHV(194)	XDC0(604)
4B10(793)	D59G(408)	MSXC(263)	XDEM(551)
4BB7(623)	D5QN(577)	MTHS(647)	XDKR(465)
4BB7(944)	D76D(167)	MUEH(694)	XDZV(852)
4BCR(897)	D78G(444)	MVLN(897)	XEKA(241)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number

4BD5(727)	D8L5(738)	MVME(817)	XEW5(656)
4BWY(452)	D8MA(732)	MVN0(936)	XF3Q(109)
4C22(368)	D9BN(988)	MWP9(383)	XFF8(387)
4CAG(821)	D9ZW(143)	MWZM(808)	XG1Q(992)
4CBA(026)	DA1Q(824)	MX0G(334)	XGDF(875)
4CJN(786)	DA6W(102)	MX3I(058)	XGRJ(146)
4CL6(757)	DAPC(863)	MXY3(094)	XGUD(791)
4CT4(284)	DB7C(904)	MYEZ(172)	XI3S(600)
4D9R(018)	DBR2(180)	MYQF(797)	XI1A(083)
4DLB(391)	DC9E(666)	MYR1(616)	XIL3(358)
4DRY(794)	DCK8(437)	MZ30(678)	XJ7W(211)
4EBR(531)	DCKB(695)	MZV2(562)	XJW7(005)
4EL9(586)	DCKQ(295)	MZVJ(960)	XKCD(116)
4F44(272)	DD82(764)	MZYZ(554)	XKQU(515)
4F7I(733)	DDVH(407)	N1NR(397)	XM3N(979)
4FWD(747)	DEBN(330)	N1ZY(422)	XMWJ(817)
4FXM(998)	DET3(352)	N284(034)	XN98(445)
4GWB(520)	DFK0(929)	N2R8(831)	XNIJ(873)
4I29(808)	DGAB(930)	N3B4(564)	XNJ2(691)
4IGF(401)	DGXE(283)	N3YG(292)	XNJ4(629)
4IGJ(142)	DH2Z(648)	N47Q(963)	XPLQ(704)
4ILJ(461)	DHBY(495)	N5B8(289)	XQMP(661)
4IPS(181)	DHDL(850)	N5GS(735)	XR33(393)
4JP9(977)	DHIF(586)	N5ZA(565)	XRLL(074)
4KCS(772)	DHRH(671)	N60V(808)	XRZP(593)
4KDL(260)	DHUM(590)	N66N(285)	XSSJ(274)
4LK2(935)	DI3U(058)	N6MY(382)	XTEX(142)
4LN4(874)	DI60(536)	N7CA(309)	XTG6(386)
4LP3(180)	DIF8(992)	N7US(362)	XVNB(231)
4LS2(375)	DIH4(994)	N8C1(095)	XVP4(996)
4N43(133)	DJ8G(849)	N8D8(427)	XY0N(936)
4N6T(124)	DJRP(146)	N8JF(892)	XZ9T(937)
4P58(029)	DK7T(237)	N9C1(743)	XZUQ(878)

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Schedule of Findings and Questioned Costs
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Year Ended June 30, 2023

Name of Federal Program or Cluster (ALN):

4PR8(852)	DKBK(413)	N9WG(419)	Y0Z4(963)
4QN3(132)	DKHS(061)	NA2W(012)	Y1TG(329)
4QRB(420)	DKNM(748)	NAG1(733)	Y1Y0(174)
4R99(551)	DKZD(763)	NAHP(655)	Y254(955)
4RL5(285)	DLJV(387)	NAPG(918)	Y2C7(245)
4RLM(896)	DLQZ(827)	NAUZ(108)	Y2YC(254)
4RWK(784)	DM2U(328)	NCBK(060)	Y3AS(483)
4S0G(995)	DNC9(460)	NDIS(474)	Y3HR(634)
4SQ3(982)	DP0H(427)	NECT(434)	Y3MI(801)
4SZW(816)	DQ15(011)	NELH(523)	Y3ZY(066)
4VZT(164)	DQBS(464)	NHN4(655)	Y4TH(575)
4WMK(327)	DQCT(671)	NHZQ(007)	Y5CZ(777)
4WP9(637)	DQKF(597)	NI5S(589)	Y61B(796)
4WRW(872)	DQTF(431)	NIVM(261)	Y6SU(567)
4WVR(541)	DQUP(988)	NJ6S(279)	Y70U(040)
4Y9I(600)	DR3G(309)	NJW7(438)	Y7GU(564)
4Z2A(720)	DR8P(303)	NK2T(212)	Y8WW(854)
4ZD3(546)	DRE3(238)	NL00(156)	Y9LY(932)
4ZLH(286)	DRTW(734)	NLCB(158)	YA23(869)
5008(030)	DS3N(965)	NLNK(934)	YABU(439)
5011(266)	DS9Y(049)	NM6I(269)	YACW(910)
5011(331)	DSBE(099)	NMKM(136)	YB5F(857)
5011(352)	DSSQ(974)	NMKU(643)	YBF1(666)
5011(358)	DT0V(161)	NMM1(544)	YBVF(723)
5011(399)	DT4I(630)	NMVT(172)	YC56(433)
5011(408)	DTKK(148)	NMYU(698)	YCSH(559)
5011(422)	DUFQ(766)	NNFT(704)	YDGE(720)
5011(426)	DVIZ(877)	NP26(319)	YEBT(303)
5025(061)	DWDM(637)	NP7I(917)	YF8F(033)
5032(030)	DWH1(242)	NPFR(074)	YFPF(232)
5050(012)	DWT7(178)	NQB1(400)	YGTU(370)
5058(032)	DXAF(431)	NQEF(216)	YIFW(123)
5065(009)	DXAM(324)	NQF5(266)	YIH6(696)
5071(012)	DXPY(816)	NQJU(219)	YITF(606)
5099(071)	DY2E(975)	NQQE(685)	YJF4(247)
50H4(804)	DY6E(401)	NQRV(012)	YJLB(572)
50HR(689)	DYD1(613)	NR4Q(532)	YJTA(949)
50RF(108)	DYW8(744)	NSA6(276)	YK3P(693)
5109(325)	DZ4F(034)	NSII(653)	YM1X(365)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
5146(086)	DZ9C(453)	NT28(066)	YM4Y(059)
5146(094)	DZNE(071)	NU63(081)	YN79(785)
5146(096)	E0A5(414)	NU7Z(619)	YP1W(899)
52XN(475)	E0EF(542)	NUAM(578)	YPH2(056)
53W1(019)	E0HU(878)	NUCQ(765)	YPKZ(604)
54WB(918)	E0LC(881)	NUW3(186)	YQ35(110)
5554(706)	E0SX(066)	NW8M(249)	YQLY(753)
559C(473)	E0XE(790)	NW93(884)	YQT9(213)
56YG(953)	E12T(712)	NWC1(568)	YRAT(781)
57G6(339)	E1PI(920)	NWPA(903)	YRIQ(430)
58DV(799)	E2FP(500)	NWQA(467)	YRL9(293)
59I8(130)	E2U2(259)	NX33(575)	YRLW(961)
5B33(714)	E30B(007)	NXM7(129)	YRP3(905)
5BS5(085)	E36C(153)	NXVY(948)	YS8Q(420)
5CLR(026)	E40V(511)	NZP4(947)	YSAE(963)
5CR1(969)	E4IE(937)	NZW5(343)	YSAL(570)
5D8F(020)	E59Q(751)	P0BW(075)	YT62(028)
5DBD(085)	E5GQ(580)	P1D4(353)	YVIB(188)
5DI0(888)	E6FS(043)	P1R6(049)	YVN7(824)
5DWY(902)	E71C(186)	P1SK(144)	YW4V(072)
5FM7(562)	E750(768)	P2SZ(025)	YWA3(647)
5FZ0(460)	E856(707)	P2XH(285)	YWBI(561)

STATE OF ILLINOIS
Schedule of Findings and Questioned Costs
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Name of Federal Program or Cluster (ALN):

5G1J(081)	E88M(879)	P3N3(274)	YWNL(484)
5GJ9(457)	E98C(694)	P3UM(244)	YXFW(601)
5GSK(528)	E9X1(752)	P3Z4(920)	YXHR(640)
5GYP(565)	EA55(939)	P45F(785)	YXTH(139)
5HGD(022)	EA7K(799)	P4AD(126)	YY9S(980)
5HK4(003)	EALZ(125)	P4KK(570)	YZ29(705)
5HN1(180)	EASC(707)	P5KQ(618)	YZ5A(590)
5IFG(411)	EC51(795)	P5L6182	YZBV(742)
5JVD(162)	EC6D(063)	P65F(810)	YZUI(431)
5JZQ(983)	EDAZ(739)	P6H3(350)	Z0BK(342)
5KWM(112)	EDG3(378)	P716(736)	Z154(691)
5L60(161)	EDHK(810)	P78Y(773)	Z17R(922)
5M7P(264)	EDT0(503)	P7VB(096)	Z18A(786)
5M8T(355)	EDTI(227)	P8VI(787)	Z1JT(017)
5M9A(516)	EE5D(283)	P8W4(209)	Z1KQ(351)
5MJ7(305)	EF64(538)	P8YD(085)	Z3Q2(622)
5MRX(415)	EFPK(112)	P9CG(353)	Z3YG(601)
5MZC(407)	EFYW(541)	P9CR(696)	Z3ZJ(255)
5N67(356)	EG63(256)	P9UP(227)	Z44C(597)
5NCV(564)	EGGU(990)	PAAM(598)	Z4QB(167)
5P9F(515)	EGVZ(677)	PABS(284)	Z586(134)
5PBJ(546)	EH0C(074)	PAL2(183)	Z5II(549)
5PK1(530)	EHFW(607)	PAUE(180)	Z6G0(662)
5Q2R(535)	EIBV(945)	PBGC(469)	Z6JD(990)
5Q6F(305)	EII8(902)	PBSN(685)	Z6S7(332)
5QDV(060)	EILA(318)	PD13(378)	Z78N(062)
5QHN(688)	EJ4Z(291)	PDX3(462)	Z7S5(424)
5R59(722)	EJN4(216)	PECJ(583)	Z8LT(765)
5RFL(507)	EJVT(684)	PEDC(545)	Z98R(181)
5SXD(991)	EK7V(944)	PET2(318)	Z9PU(847)
5TBC(829)	EKJD(697)	PFFU(066)	Z9U8(514)
5TKA(826)	ELCP(673)	PFLI(796)	ZA9X(037)
5TMG(041)	ELPX(942)	PFNA(930)	ZAAA(576)
5TRB(226)	ELZL(228)	PG0L(189)	ZAGJ(418)
5U6N(186)	EMW5(449)	PGGY(853)	ZAI0(651)
5UJG(656)	ENT7(919)	PGTQ(239)	ZAQG(640)
5UU5(557)	EPHD(203)	PHGK(424)	ZC09(107)
5WHF(094)	EPRZ(583)	PHWE(465)	ZD5E(422)
5WL6(766)	EPSK(058)	PHYV(585)	ZDW0(068)
5XCE(712)	ER0E(637)	PI5I(722)	ZE44(595)
5XPZ(018)	ER54(094)	PIIS(915)	ZEC3(030)
5YAC(792)	ER8W(032)	PIPJ(725)	ZERK(053)
5YD8(582)	ERGY(028)	PISC(989)	ZF6B(543)
5YF7(613)	ES2L(270)	PJ6K(322)	ZF8R(670)
5YPU(502)	ES8C(840)	PJKV(854)	ZG5X(901)
5YWH(907)	ESMM(700)	PKDA(808)	ZGJE(464)
5Z7G(417)	ESPL(325)	PKJE(161)	ZH6U(095)
5ZHJ(528)	ESWG(850)	PKJM(437)	ZHIL(299)
5ZIU(018)	ESXB(775)	PKQ9(260)	ZHND(242)
6000(100)	ET41(896)	PKU1(100)	ZIW8(204)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
6000(154)	ETVX(869)	PKWL(494)	ZJ9M(800)
6000(194)	EU3I(520)	PKXU(134)	ZK0U(268)
6000(205)	EWS6(611)	PL0H(466)	ZL24(463)
6000(213)	EWUI(480)	PL10(830)	ZLJX(201)
6000(218)	EXLE(581)	PL1E(411)	ZLPK(228)
6000(221)	EXNU(599)	PL6K(530)	ZM03(138)
6000(266)	EXSB(004)	PM0G(569)	ZM0X(092)
6000(272)	EYJ4(183)	PMUX(528)	ZM57(675)
6000(276)	EYJB(594)	PMX4(730)	ZMBM(399)
6000(307)	EYKD(286)	PNT4(836)	ZMDR(822)
6000(308)	EZ9T(765)	PP0T(622)	ZMS9(499)
6000(318)	EZKQ(381)	PP90(359)	ZMZI(498)

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Schedule of Findings and Questioned Costs
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Name of Federal Program or Cluster (ALN):

6000(323)	EZQ5(068)	PPX9(360)	ZN4W(267)
6000(325)	F075(818)	PQ16(726)	ZNQ5(399)
6000(356)	F0IY(879)	PQ6L(385)	ZNRC(423)
6000(366)	F0MB(113)	PQR8(399)	ZPHZ(416)
6000(368)	F0ZQ(065)	PR6D(061)	ZQTZ(533)
6000(373)	F1U5(430)	PRNY(932)	ZR18(517)
6000(375)	F25F(265)	PRTG(464)	ZRHS(449)
6000(394)	F2RB(680)	PRZ4(873)	ZRJP(255)
6000(405)	F3AK(724)	PT7R(411)	ZTC3(414)
6000(409)	F3PS(358)	PTG0(688)	ZTRJ(706)
6000(413)	F3SF(323)	PU04(552)	ZTY2(055)
6000(422)	F3XX(392)	PU9G(553)	ZU8T(217)
6000(428)	F47X(289)	PULN(430)	ZU8U(580)
6000(434)	F4WR(928)	PUQP(908)	ZUNH(034)
6000(453)	F54Y(270)	PVXF(934)	ZV08(547)
6000(465)	F5CI(133)	PWW7(474)	ZWCU(271)
6000(469)	F5N9(250)	PXDT(851)	ZWFR(395)
6000(472)	F6E9(834)	PXFB(516)	ZWMQ(856)
6000(475)	F779(769)	PY00(391)	ZWPL(369)
6000(476)	F85N(069)	PY70(729)	ZX7F(566)
6000(477)	F866(342)	PYGG(620)	ZX8F(847)
6000(478)	F8MI(872)	PYGX(374)	ZXAQ(441)
6000(479)	F8ZD(726)	PYM1(396)	ZXCE(603)
6000(481)	F99X(455)	PZYZ(176)	ZXJZ(629)
6000(482)	F9TY(264)	Q0QL(089)	ZXKA(039)
6000(488)	FA58(411)	Q0SC(562)	ZYCH(319)
6000(490)	FAP6(281)	Q18X(185)	ZYNC(463)
6000(491)	FB4M(631)	Q1EP(164)	ZZ2U(798)
6000(492)	FBG0(207)	Q1G3(467)	ZZ3G(685)
6000(493)	FBGR(420)	Q26M(384)	ZZJL(091)
6000(501)	FBUF(974)	Q5EE(327)	ZZRD(583)
6000(502)	FBUW(189)	Q5RM(365)	ZZSV(089)
6000(503)	FBYL(491)	Q5VV(232)	
6000(504)	FC1Z(714)	Q76C(202)	

COVID-19 - Emergency Rental Assistance Program (21.023):

Award Number (Federal Fiscal Year/Award Year)

no award number (2023)

COVID-19 - Homeowner Assistance Fund Program (21.026):

Award Number (Federal Fiscal Year/Award Year)

no award number (2023)

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (21.027)

Award Number (Federal Fiscal Year/Award Year)

no award number (2023)

Title I Grants to Local Educational Agencies (84.010)

Award Number (Federal Fiscal Year/Award Year)

S010A220013 (2022)	S010A200013 (2020)
S010A210013 (2021)	S010A190013 (2019)

Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)

Award Number (Federal Fiscal Year/Award Year)

H126A210018 (2021)	H126A220018 (2022)	H126A230018 (2023)
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Twenty-First Century Community Learning Centers (84.287)

Award Number (Federal Fiscal Year/Award Year)

S287C190013 (2019)	S287C210013 (2021)
S287C200013 (2020)	S287C220013 (2022)

Supporting Effective Instruction State Grants (84.367)

Award Number (Federal Fiscal Year/Award Year)

S367A220012 (2022)	S367A200012 (2020)
S367A210012 (2021)	S367A190012 (2019)

STATE OF ILLINOIS
Schedule of Findings and Questioned Costs
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Name of Federal Program or Cluster (ALN):

Education Stabilization Fund (ESF) (84.425):

Award Number (Federal Fiscal Year/Award Year)

S425D200041 (2020)	S425D210041 (2021)	S425U210041 - 21A (2021)
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Immunization Cooperative Agreements (93.268)

Award Number (Federal Fiscal Year/Award Year)

5NH23IP922637-04-00 (2022)	6NH23IP922637-02-04 (2021)	6NH23IP922637-02-12 (2022)	6NH23IP922637-04-03 (2023)
6NH23IP922637-01-01 (2020)	6NH23IP922637-02-05 (2021)	6NH23IP922637-04-01 (2022)	
6NH23IP922637-02-02 (2020)	6NH23IP922637-02-09 (2021)	6NH23IP922637-04-02 (2023)	

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323):

Award Number (Federal Fiscal Year/Award Year)

5NU50CK000559-03-00 (2021)	6NU50CK000559-01-10 (2020)	6NU50CK000559-02-08 (2021)	6NU50CK000559-04-06 (2023)
5NU50CK000559-04-00 (2022)	6NU50CK000559-02-03 (2021)	6NU50CK000559-03-01 (2021)	6NU50CK000559-05-01 (2023)
5NU50CK000559-05-00 (2023)	6NU50CK000559-02-04 (2021)	6NU50CK000559-03-03 (2022)	
6NU50CK000559-01-09 (2020)	6NU50CK000559-02-06 (2021)	6NU50CK000559-04-02 (2022)	

Temporary Assistance for Needy Families (93.558):

Award Number (Federal Fiscal Year/Award Year)

2101ILTANFC6 (2021)	2202ILTANF (2022)	2302ILTANF (2023)
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Child Support Enforcement (93.563)

Award Number (Federal Fiscal Year/Award Year)

2021ILCSES (2021)	2201ILCSES (2022)	2301ILCSES (2023)
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Low-Income Home Energy Assistance Program (93.568)

Award Number (Federal Fiscal Year/Award Year)

2101ILLIE4 (2021)	2102ILE5C6 (2021)	2102ILLIEA (2021)	2201ILLIE4 (2022)
2202ILLIEA (2022)	2202ILLIEI (2022)	2302ILLIEA (2023)	2302ILLIEE (2023)
2302ILLIEI (2023)			

CCDF Cluster (93.575/93.596):

Award Number (Federal Fiscal Year/Award Year)

2001ILCCC3 (2020)	2101ILCSC6 (2021)	2101ILCCC5 (2021)	2101ILCDC6 (2021)
2201ILCCDD (2022)	2201ILCCDF (2022)	2301ILCCDD (2023)	2301ILCCDF (2023)

Adoption Assistance (93.659):

Award Number (Federal Fiscal Year/Award Year)

2201ILADPT (2022)	2301ILADPT (2023)
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Social Services Block Grant (93.667)

Award Number (Federal Fiscal Year/Award Year)

2102ILSOSR (2021)	2202ILSOSR (2022)	2302ILSOSR (2023)
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Children's Health Insurance Program (CHIP) (93.767):

Award Number (Federal Fiscal Year/Award Year)

2105IL5021 (2021)	2205IL5021 (2022)	202305IL3002 (2023)	202305IL5021 (2023)
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Medicaid Cluster (93.775/93.777/93.778):

Award Number (Federal Fiscal Year/Award Year)

2205IL5ADM (2022)	2205ILIMPL (2022)	2305IL5MAP (2023)	2305ILIMPL (2023)
2205IL5MAP (2022)	2305IL5ADM (2023)		

Block Grants for Prevention and Treatment of Substance Abuse (93.959):

Award Number (Federal Fiscal Year/Award Year)

B08TI083445 (2021)	B08TI083497 (2021)	B08TI083937 (2021)	B08TI084576 (2021)
B08TI084640 (2022)	B08TI085802 (2023)		

Disability Insurance/SSI Cluster (96.001/96.006)

Award Number (Federal Fiscal Year/Award Year)

2104ILDI00 (2021)	2204ILDI00 (2022)	2304ILDI00 (2023)
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