

SPRINGFIELD OFFICE:  
 400 WEST MONROE  
 SUITE 306 • 62704  
 PHONE: 217/782-6046  
 FAX: 217/785-8222 • TTY: 888/261-2887  
 FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:  
 MICHAEL A. BILANDIC BLDG. • SUITE S-900  
 160 NORTH LASALLE • 60601-3103  
 PHONE: 312/814-4000  
 FAX: 312/814-4006  
 FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL  
 FRANK J. MAUTINO

April 15, 2026

RECEIVED

APR 15 2026

Legislative Audit Commission  
 622 Stratton Office Building  
 Springfield, IL 62706

Dear Members:

In accordance with section 3-15 of the Illinois State Auditing Act (30 ILCS 5/3-15), I hereby submit the report of the operations of the Office of the Auditor General for the third quarter FY 26 ending March 31, 2026.

**FISCAL MATTERS**

FY 2026 – THIRD QUARTER				
	Appropriations	Expended	Obligated	Balance
<b>GRF Operations:</b>				
Personal Services	\$ 8,000,000	\$ 5,289,775	\$ -	\$ 2,710,225
Social Security	620,000	384,658	-	235,342
<b>GRF Operations Total</b>	<b>\$ 8,620,000</b>	<b>\$ 5,674,433</b>	<b>\$ -</b>	<b>\$ 2,945,567</b>
<b>Audit Expense Fund</b>				
Audit/Studies/Invest.	\$ 35,592,488	\$ 15,199,771	\$ 13,145,194	\$ 7,247,523

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**PERSONNEL**

<b>PERSONNEL</b>					
	<b>01/01/2026</b>	<b>Appointments</b>	<b>Separations</b>	<b>Transfers</b>	<b>03/31/2026</b>
Springfield	71	0	0	-1	70
Chicago	5	0	0	1	6
<b>TOTAL</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76</b>

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**CONTRACTS**

During the third quarter of Fiscal Year 2026, the Office of the Auditor General entered into six Regional Office of Education audit contracts and three Financial/Compliance audit contracts.

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**TRAINING**

During the third quarter of Fiscal Year 2026, OAG-sponsored training included:

- Audit Roundtable: January 2026
- OAG Audit Issues Update: March 2026

Additional external-sponsored training in which OAG staff participated included:

- Sikich: Fraud Considerations in the Public Sector
- Becker: individual webcasts

## PERFORMANCE AUDITS

The Office of the Auditor General conducts performance audits pursuant to Section 3-2 of the Illinois State Auditing Act (30 ILCS 5/) when directed by the Legislative Audit Commission or by either house of the General Assembly. Findings and recommendations are reported to the General Assembly and to the Governor. Performance Audits are conducted in accordance with Government Auditing Standards established by the Government Accountability Office (GAO), which is headed by the U.S. Comptroller General, and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

<b>PERFORMANCE DIVISION 2025-2026</b>		
<b>Name of Audit</b>	<b>Authority</b>	<b>Date Released</b>
1. Performance Audit of the Illinois Emergency Management Agency's administration of contracts and staffing	LAC #167	
2. Performance Audit of State monies provided to Discovery Partners Institute and the Illinois Innovation Network	LAC #168	
3. Performance Audit of DCFS Child Safety and Well Being	PA 101-237	
4. Performance Audit of Emergency Procurements	LAC #169	
5. Performance Audit of the State's Business Enterprise Program and the State's Veterans Business Program	LAC #166	09-10-25
6. Performance Audit of Medicaid eligibility determinations for Long-Term Care	305 ILCS 5/11-5.4	07-16-25
7. Performance Audit of Health Benefits for Immigrant Seniors and Adults	LAC #165	02-26-25

**PERFORMANCE AUDIT FOLLOW-UP REPORTS  
2025-2026**

<b>Name of Follow-Up Report</b>	<b>Original Audit Authority</b>	<b>Date Released</b>
1. Performance Audit Follow-Up Report: Management Audit of the Department of Children and Family Services' Search for Missing Children	HR #120 (98 <sup>th</sup> General Assembly)	07-29-25
2. Performance Audit Follow-Up Report: Performance Audit of the Department of Children and Family Services' Placement of Children	SR #140 (99 <sup>th</sup> General Assembly)	07-29-25
3. Performance Audit Follow-Up Report: Performance Audit of the Department of Children and Family Services Investigations of Abuse and Neglect	HR #418 (100 <sup>th</sup> General Assembly)	07-29-25
4. Performance Audit Follow-Up Report: Performance Audit of the Department of Children and Family Services LGBTQ Youth In Care	SR #403 (101 <sup>st</sup> General Assembly)	07-29-25
5. Summary Report on Follow-up to Performance Audit Recommendations	N/A	07-16-25
6. Performance Audit Follow-Up Report: Performance Audit of the Economic Development for a Growing Economy (EDGE) Tax Credit Program	HR #381 (101 <sup>st</sup> General Assembly)	07-08-25
7. Performance Audit Follow-Up Report: Program Audit of the Business Interruption Grant (BIG) Program	LAC #159	07-08-25
8. Performance Audit Follow-Up Report: Management and Program Audit of the Illinois State Police's Division of Forensic Services	HR #451 (95 <sup>th</sup> General Assembly)	06-12-25
9. Performance Audit Follow-Up Report: Management Audit of the Department of State Police's Administration of the Firearm Owner's Identification Card Act	HR #89 (97 <sup>th</sup> General Assembly)	06-12-25
10. Performance Audit Follow-Up Report: Management Audit of the Firearm Owner's Identification Card and Concealed Carry License Programs	LAC #155	06-12-25

**OTHER REPORTS ISSUED BY THE PERFORMANCE DIVISION  
2025-2026**

<b>Name of Report</b>	<b>Authority</b>	<b>Date Released</b>
1. Annual Review of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems	PA 97-694 PA 100-465	12-23-25
2. Annual Review of Information Submitted by the Chicago Transit Authority's Retiree Health Care Trust	PA 95-708	12-23-25
3. Annual Review of Information Submitted by the Retirement Plan for Chicago Transit Authority Employees	PA 95-708	11-25-25

# REGIONAL OFFICES OF EDUCATION AUDITS

Public Act 92-544, effective June 12, 2002, gave the Office of the Auditor General the responsibility for the conduct of annual audits of the financial statements of all accounts, funds and the moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State. Previously, these audits were the responsibility of the Illinois State Board of Education.

The following is a list of audits for the period ending June 30, 2025. As the audits for this fiscal year are released, the "Date Released" column will be completed. In addition, the list of fiscal year 2024 and 2023 audits are presented afterwards.

<b>REGIONAL OFFICE OF EDUCATION AUDITS</b>			
For the Period Ending June 30, 2025			
<i>F = Financial Audit                      S = Single Audit</i>			
Name of Audit	F	S	Date Released
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X		02-18-26
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X		02-18-26
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		02-18-26
ROE # 09: Champaign, Ford Counties	X	X	03-30-26
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties			*
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties			*
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		01-14-26
ROE # 16: DeKalb County	X		02-18-26
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	03-11-26
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		03-30-26
ROE # 21: Franklin, Johnson, Massac, Williamson Counties			*
ROE # 24: Grundy, Kendall Counties	X		01-14-26
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X		03-30-26
ROE # 28: Bureau, Henry, Stark Counties	X	X	03-11-26
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County			*
ROE # 32: Iroquois, Kankakee Counties	X		02-11-26
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	02-11-26
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X		12-10-25
ROE # 39: Macon, Piatt Counties			*
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties			*
ROE # 41: Madison County			*
ROE # 44: McHenry County			*
ROE # 45: Monroe, Randolph Counties			*
ROE # 47: Lee, Ogle, Whiteside Counties			*
ROE # 48: Peoria County			*
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County			*
ROE # 51: Menard, Sangamon Counties	X		02-18-26
ROE # 53: Mason, Tazewell, Woodford Counties	X		01-28-26
ROE # 54: Vermilion County	X		02-18-26
ROE # 56: Will County			*
Intermediate Service Center # 01: North Cook			*
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X		02-11-26

\*Report not released as of March 31, 2026

**REGIONAL OFFICE OF EDUCATION AUDITS**

For the Period Ending June 30, 2024

*F = Financial Audit*

*S = Single Audit*

<b>Name of Audit</b>	<b>F</b>	<b>S</b>	<b>Date Released</b>
ROE # 01: Adams, Brown, Cass, Morgan, Pike, Scott Counties	X	X	04-30-25
ROE # 03: Bond, Christian, Effingham, Fayette, Montgomery Counties	X	X	01-22-25
ROE # 04: Boone, Winnebago Counties			*
ROE # 08: Carroll, Jo Daviess, Stephenson Counties	X		03-05-25
ROE # 09: Champaign, Ford Counties	X	X	05-14-25
ROE # 11: Clark, Coles, Cumberland, Douglas, Edgar, Moultrie, Shelby Counties	X		04-30-25
ROE # 12: Clay, Crawford, Jasper, Lawrence, Richland Counties	X		04-30-25
ROE # 13: Clinton, Jefferson, Marion, Washington Counties	X		01-22-25
ROE # 16: DeKalb County	X		02-19-25
ROE # 17: Dewitt, Livingston, Logan, McLean Counties	X	X	04-09-25
ROE # 19: DuPage County			*
ROE # 20: Edwards, Gallatin, Hamilton, Hardin, Pope, Saline, Wabash, Wayne, White Counties	X		03-26-25
ROE # 21: Franklin, Johnson, Massac, Williamson Counties	X	X	06-04-25
ROE # 24: Grundy, Kendall Counties	X		01-22-25
ROE # 26: Fulton, Hancock, McDonough, Schuyler Counties	X	X	06-04-25
ROE # 28: Bureau, Henry, Stark Counties	X	X	05-28-25
ROE # 30: Alexander, Jackson, Perry, Pulaski, Union Counties			*
ROE # 31: Kane County	X	X	04-30-25
ROE # 32: Iroquois, Kankakee Counties	X	X	03-05-25
ROE # 33: Henderson, Knox, Mercer, Warren Counties	X	X	05-14-25
ROE # 34: Lake County			*
ROE # 35: LaSalle, Marshall, Putnam Counties	X	X	02-19-25
ROE # 39: Macon, Piatt Counties	X	X	11-19-25
ROE # 40: Calhoun, Greene, Jersey, Macoupin Counties	X	X	03-30-26
ROE # 41: Madison County	X		04-09-25
ROE # 44: McHenry County	X		01-28-26
ROE # 45: Monroe, Randolph Counties	X		07-09-25
ROE # 47: Lee, Ogle, Whiteside Counties	X	X	08-27-25
ROE # 48: Peoria County	X		04-09-25
ROE # 49: Rock Island County			*
ROE # 50: St. Clair County	X		04-09-25
ROE # 51: Menard, Sangamon Counties	X		03-05-25
ROE # 53: Mason, Tazewell, Woodford Counties	X		03-05-25
ROE # 54: Vermilion County	X		02-19-25
ROE # 56: Will County			*
Intermediate Service Center # 01: North Cook	X		04-09-25
Intermediate Service Center # 02: West Cook			*
Intermediate Service Center # 04: South Cook	X	X	02-19-25

*\*Report not released as of March 31, 2026*

# FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2024 and December 31, 2024. As the year progresses the “date released” column will be completed.

## FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2024 AND DECEMBER 31, 2024

*F = Financial Audits*

*C = Compliance Attestation Examinations*

*S = Single Audits*

AGENCY	F	C	S	DATE RELEASED
Attorney General		X		05-22-25
Capital Development Board	X			01-23-25
Capitol Development Board		X		03-04-25
Chicago State University	X			03-13-25
Chicago State University		X		05-20-25
Chicago State University			X	03-25-25
Comptroller - <i>Fiscal Officer Responsibilities</i>	X			12-19-24
Comptroller - <i>Fiscal Officer Responsibilities</i>		X		03-11-25
Comptroller - <i>Non-Fiscal Officer</i>		X		05-13-25
Department on Aging		X		08-05-25
Department of Central Management Services	X			03-13-25
Department of Central Management Services – <i>University Benefit Schedule</i>		X		12-12-24
Department of Central Management Service – <i>Teacher Health Insurance Security Fund</i>	X			03-13-25
Department of Central Management Service – <i>Teacher Health Insurance Security Fund – Special Report</i>	X			09-04-25
Department of Central Management Services – <i>Local Gov’t Health Insurance Reserve Fund</i>	X			03-13-25
Department of Central Management Services – <i>Community College Health Insurance Security Fund</i>	X			03-13-25
Department of Central Management Services – <i>Community College Health Ins. Security Fund – Special Report</i>	X			09-04-25
Department of Central Management Services – <i>State Employees Group Insurance Program</i>		X		07-24-25
Department of Children and Family Services		X		07-29-25
Department of Commerce and Economic Opportunity		X		07-08-25

AGENCY	F	C	S	DATE RELEASED
Department of Corrections		X		09-23-25
Department of Employment Security	X			10-30-25
Department of Financial and Professional Regulation		X		05-06-25
Department of Healthcare and Family Services	X			02-10-26
Department of Human Services	X			02-10-26
Department of Innovation and Technology	X			04-29-25
Department of Innovation and Technology		X		07-17-25
Department of Insurance		X		07-15-25
Department of Juvenile Justice		X		06-17-25
Department of Military Affairs		X		07-15-25
Department of Natural Resources – <i>Capital Asset Account</i>	X			02-20-25
Department of Natural Resources		X		07-29-25
Department of Revenue (NOTE: Re-released 02-05-26)	X			07-15-25
Department of Revenue				
Department of Transportation	X			07-08-25
Department of Transportation		X		01-29-26
Department of Veterans' Affairs		X		04-29-25
Eastern Illinois University	X			01-16-25
Eastern Illinois University		X		03-27-25
Eastern Illinois University			X	02-25-25
Environmental Protection Agency – <i>Water Revolving Fund</i>	X			02-20-25
Environmental Protection Agency		X		07-17-25
Environmental Protection Trust Fund Commission		X		07-17-25
General Assembly Retirement System	X			01-14-25
General Assembly Retirement System – <i>House and Senate Census Data Report</i>		X		06-17-25
Governors State University	X			03-27-25
Governors State University		X		05-22-25
Governors State University			X	03-27-25
Illinois Commerce Commission – <i>Statewide 911 Fund &amp; Wireless Carrier</i>		X		06-12-25
Illinois Conservation Foundation	X			02-20-25
Illinois Finance Authority	X			01-09-25

AGENCY	F	C	S	DATE RELEASED
Illinois Gaming Board – <i>Gaming Fund</i>	X			01-28-25
Illinois Gaming Board		X		07-29-25
Illinois Joining Forces Foundation	X			10-23-25
Illinois Joining Forces Foundation		X		10-23-25
Illinois Housing Development Authority	X			12-12-24
Illinois Housing Development Authority		X		04-08-25
Illinois Housing Development Authority			X	02-25-25
Illinois Mathematics and Science Academy	X			05-13-25
Illinois Mathematics and Science Academy		X		05-13-25
Illinois Mathematics and Science Academy Fund	X			11-26-24
Illinois Power Agency	X			04-10-25
Illinois Power Agency		X		04-29-25
Illinois Racing Board		X		04-29-25
Illinois State Board of Investment	X			01-14-25
Illinois State Police		X		06-12-25
Illinois State Police – <i>Statewide 911 Fund &amp; Wireless Carrier</i>		X		06-12-25
Illinois State Police – <i>State Asset Forfeiture Fund</i>		X		06-12-25
Illinois State Toll Highway Authority (12/31)	X			07-24-25
Illinois State Toll Highway Authority (12/31)		X		08-26-25
Illinois State University	X			12-12-24
Illinois State University		X		03-27-25
Illinois State University			X	02-25-25
Illinois Student Assistance Commission	X			04-08-25
Illinois Student Assistance Commission		X		07-29-25
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		02-20-25
Illinois Student Assistance Commission - <i>Prepaid Tuition</i>	X			04-08-25
Illinois Workers' Comp. Comm. - <i>Self Insurer's Fund</i>	X			02-20-25
Joint Committee on Administrative Rules		X		11-13-25
Judges' Retirement System	X			01-14-25
Judges' Retirement System – <i>Supreme Court Census Data Report</i>		X		06-17-25
Judicial Inquiry Board		X		02-20-25
Law Enforcement Training and Standards Board		X		07-01-25

<b>AGENCY</b>	<b>F</b>	<b>C</b>	<b>S</b>	<b>DATE RELEASED</b>
Legislative Ethics Commission		X		04-29-25
Legislative Information System		X		07-08-25
Legislative Inspector General		X		06-03-25
Lottery	X			02-04-25
Northeastern Illinois University	X			03-27-25
Northeastern Illinois University		X		05-08-25
Northeastern Illinois University			X	04-08-25
Northern Illinois University	X			03-13-25
Northern Illinois University		X		05-06-25
Northern Illinois University			X	03-27-25
Pollution Control Board		X		07-17-25
Prisoner Review Board				
Procurement Policy Board		X		11-13-25
Property Tax Appeal Board		X		12-16-25
Railsplitter Tobacco Settlement Authority	X			05-06-25
Railsplitter Tobacco Settlement Authority		X		05-06-25
Roseland Community Medical District Commission (12/31)		X		01-27-26
Secretary of State	X			01-23-25
Sex Offender Management Board		X		01-15-26
Southern Illinois University	X			03-04-25
Southern Illinois University		X		09-30-25
Southern Illinois University			X	03-25-25
State Appellate Defender		X		02-25-25
State's Attorneys Appellate Prosecutor		X		02-25-25
State Board of Education	X			02-04-25
State Board of Education		X		05-06-25

AGENCY	F	C	S	DATE RELEASED
State Employees' Retirement System	X			01-14-25
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			03-11-25
State Employees' Retirement System – <b>Census Data Reports</b>				
- Capital Development Board		X		06-17-25
- Department of Central Management Services		X		03-20-25
- Department of Children and Family Services		X		06-17-25
- Department of Corrections		X		03-20-25
- Department of Healthcare and Family Services		X		06-17-25
- Department of Human Services		X		06-17-25
- Department of Innovation and Technology		X		03-20-25
- Department of Revenue		X		06-17-25
- Department of Transportation		X		03-20-25
- Environmental Protection Agency – <i>Water Revolving Fund</i>		X		06-17-25
- Illinois State Police (District 15)		X		06-17-25
- Illinois State Toll Highway Authority		X		06-17-25
- Illinois Student Assistance Commission		X		06-17-25
- Illinois Workers' Compensation Commission – <i>Self Insurer's Security Fund</i>		X		06-17-25
- Lottery		X		06-17-25
- Secretary of State		X		06-17-25
- State Board of Education		X		06-17-25
State Fire Marshal				
State Police Merit Board		X		03-19-26
State Universities' Retirement System	X			01-09-25
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-27-25
State Universities' Retirement System – <i>Report on Allocation of Special Funding Allocation</i>	X			06-24-25
State Universities' Retirement System – <b>Census Data Reports</b>				
- Chicago State University		X		04-15-25
- Eastern Illinois University		X		04-15-25
- Governors State University		X		04-15-25
- Illinois State University		X		04-15-25
- Northeastern Illinois University		X		04-15-25
- Northern Illinois University		X		04-15-25
- Southern Illinois University		X		04-15-25
- University of Illinois		X		04-15-25
- Western Illinois University		X		04-15-25

<b>AGENCY</b>	<b>F</b>	<b>C</b>	<b>S</b>	<b>DATE RELEASED</b>
Statewide Financial Statement Audit	X			02-10-26
Statewide Single Audit – <i>Federal Funds</i>				
Teachers’ Retirement System	X			01-09-25
Teachers’ Retirement System – – <i>Report on Allocation of Pension Amounts</i>	X			01-30-25
Teachers’ Retirement System – <i>Census Data Reports</i>		X		10-02-25
Treasurer - <i>College Savings Program</i>	X			08-21-25
Treasurer - <i>Fiscal Officer</i>	X			07-17-25
Treasurer - <i>Illinois Funds</i>	X			09-16-25
Treasurer - <i>Securities Lending Program</i>		X		01-09-25
University of Illinois	X			01-28-25
University of Illinois – <i>Health Services Facilities System</i>	X			01-28-25
University of Illinois – <i>Auxiliary Facilities System</i>	X			01-28-25
University of Illinois		X		04-17-25
University of Illinois			X	03-11-25
Western Illinois University	X			03-11-25
Western Illinois University		X		06-03-25
Western Illinois University			X	03-25-25

## INFORMATION SYSTEMS AUDITS

These audits are components of each agency’s regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2024.

<p><b>INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2025</b></p>	
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●	Comptroller
●	Department of Children and Family Services
●	Department of Human Services
●	Illinois State Toll Highway Authority
●	Illinois Student Assistance Commission
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i>
	<ul style="list-style-type: none"> <li>➤ Enterprise Resource Planning System</li> <li>➤ Information Technology Shared Services</li> </ul>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i>
	<ul style="list-style-type: none"> <li>➤ Information Technology and Hosting Systems</li> </ul>
●	Northern Illinois University
●	Southern Illinois University
●	University of Illinois

# FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2025, September 30, 2025 and December 31, 2025. As the year progresses the “date released” column will be completed.

## FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2025, SEPTEMBER 30, 2025 AND DECEMBER 31, 2025

*F = Financial Audits      C = Compliance Attestation Examinations      S = Single Audits*

AGENCY	F	C	S	DATE RELEASED
Abraham Lincoln Presidential Library and Museum		X		03-31-26
Architect of the Capitol				
Arts Council		X		03-31-26
Arts Council Foundation		X		03-31-26
Board of Examiners		X		12-16-25
Board of Higher Education				
Chicago State University	X			03-10-26
Chicago State University				
Chicago State University			X	03-24-26
Civil Service Commission				
Commission on Equity and Inclusion				
Commission on Government Forecasting and Accountability				
Court of Claims				
Coroner Training Board				
Criminal Justice Information Authority				
Deaf and Hard of Hearing Commission				
Department of Agriculture				

AGENCY	F	C	S	DATE RELEASED
Department of Central Management Services				
Department of Central Management Services – <i>University Benefit Schedule</i>		X		11-13-25
Department of Central Management Services – <i>Teacher Health Insurance Security Fund</i>	X			02-05-26
Department of Central Management Services – <i>Teacher Health Insurance Security Fund – Special Report</i>				
Department of Central Management Services – <i>Local Government Health Insurance Reserve Fund</i>	X			02-05-26
Department of Central Management Services – <i>Community College Health Insurance Security Fund</i>	X			02-05-26
Department of Central Management Services – <i>Community College Health Ins. Security Fund – Special Report</i>				
Department of Central Management Services – <i>State Employees Group Insurance Program</i>				
Department of Employment Security				
Department of Healthcare and Family Services				
Department of Human Rights		X		02-24-26
Department of Human Services				
Department of Labor				
Department of Public Health				
DuQuoin State Fair (09/30)				
Eastern Illinois University	X			12-18-25
Eastern Illinois University				
Eastern Illinois University			X	01-29-26
Emergency Management Agency and Office of Homeland Security				
Executive Ethics Commission				
Executive Office of Inspector General				
General Assembly – <b>Senate</b>				
General Assembly – <b>House</b>				
General Assembly Retirement System	X			03-31-26
General Assembly Retirement System				
Governor’s Office of Management and Budget		X		02-24-26
Governors State University	X			03-24-26
Governors State University				
Governors State University			X	03-31-26
Guardianship and Advocacy Commission				
Human Rights Commission				
Illinois Commerce Commission				
Illinois Community College Board		X		03-17-26

<b>AGENCY</b>	<b>F</b>	<b>C</b>	<b>S</b>	<b>DATE RELEASED</b>
Illinois Conservation Foundation	X			01-27-26
Illinois Conservation Foundation		X		01-27-26
Illinois Council on Developmental Disabilities				
Illinois Court Commission		X		03-26-26
Illinois Educational Labor Relations Board				
Illinois Finance Authority	X			12-16-25
Illinois Finance Authority				
Illinois Finance Authority			X	02-24-26
Illinois Grain Insurance Corporation	X			03-31-26
Illinois Grain Insurance Corporation		X		03-31-26
Illinois Housing Development Authority	X			12-18-25
Illinois Housing Development Authority			X	03-10-26
Illinois Labor Relations Board				
Illinois Math and Science Academy				
Illinois Math and Science Academy				
Illinois Math and Science Academy Fund	X			01-13-26
Illinois Math and Science Academy Fund		X		01-13-26
Illinois State Fair (09/30)				
Illinois State Toll Highway Authority (12/31)				
Illinois State University	X			12-16-25
Illinois State University		X		03-26-26
Illinois State University			X	03-05-26
Illinois Student Assistance Commission - <i>Illinois Designated Account Purchase Program</i>	X			03-10-26
Illinois Student Assistance Commission – <i>Prepaid Tuition</i>	X			02-10-26
Illinois Student Assistance Commission - <i>Golden Apple Scholars of Illinois AUP</i>		X		03-10-26
Illinois Supreme Court		X		02-26-26
Illinois Workers' Compensation Commission		X		03-10-26
Independent Tax Tribunal		X		02-05-26
Judges' Retirement System	X			03-31-26
Judges' Retirement System				
Legislative Audit Commission				
Legislative Printing Unit				
Legislative Reference Bureau				
Liquor Control Commission				

AGENCY	F	C	S	DATE RELEASED
Literacy Foundation	X			02-24-26
Literacy Foundation		X		02-24-26
Lottery – <i>State Lottery Fund</i>	X			01-13-26
Lottery		X		03-05-26
Mid Illinois Medical District Commission				
Metropolitan Pier and Exposition Authority				
Northeastern Illinois University	X			03-26-26
Northeastern Illinois University				
Northeastern Illinois University			X	03-26-26
Northern Illinois University	X			03-05-26
Northern Illinois University				
Northern Illinois University			X	03-17-26
Office of the Governor				
Office of the Lieutenant Governor				
Railsplitter Tobacco Settlement Authority	X			01-27-26
Secretary of State				
Southern Illinois University	X			03-24-26
Southern Illinois University				
Southern Illinois University			X	03-24-26
State Board of Elections		X		03-12-26
State Board of Investment	X			03-26-26
State Board of Investment				
State Employees' Retirement System	X			03-31-26
State Employees' Retirement System				
State Employees' Retirement System – <i>Report on Allocation of Pension Amounts</i>				
State Employees' Retirement System – <b>Census Data Reports</b> - Illinois State Police (District 15)				
- Illinois State Toll Highway Authority				
- Illinois Student Assistance Commission – <i>Illinois Designated Account Purchase Fund</i>				
- Illinois Student Assistance Commission – <i>Illinois Prepaid Tuition Trust Fund</i>				
- Lottery – <i>State Lottery Fund</i>				

AGENCY	F	C	S	DATE RELEASED
State Universities' Retirement System	X			01-13-26
State Universities' Retirement System				
State Universities' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			03-10-26
State Universities' Retirement System – <i>Report on Allocation of Special Funding Situation</i>				
State Universities' Retirement System – <b>Census Data Reports</b>				
- Chicago State University		X		01-13-26
- Eastern Illinois University		X		01-13-26
- Governors State University		X		01-13-26
- Illinois State University		X		01-13-26
- Northeastern Illinois University		X		01-13-26
- Northern Illinois University		X		01-13-26
- Southern Illinois University		X		01-13-26
- University of Illinois		X		01-13-26
- Western Illinois University		X		01-13-26
Statewide Financial Audit				
Statewide Single Audit – <i>Federal Funds</i>				
Supreme Court Historic Preservation Commission				
Teachers' Retirement System	X			01-13-26
Teachers' Retirement System		X		03-05-26
Teachers' Retirement System – <i>Report on Allocation of Pension Amounts</i>	X			02-03-26
Teachers' Retirement System – <i>Census Data Reports</i>				
Teachers' Pension and Retirement System – <i>Chicago</i>		X		01-22-26
Treasurer – <i>College Savings Program</i>				
Treasurer – <i>Illinois Funds</i>	X			03-19-26
Treasurer – <i>Securities Lending Program</i>		X		11-06-25
Treasurer – <i>Non-Fiscal Officer</i>				
Universities Civil Service Commission				
University of Illinois	X			01-15-26
University of Illinois – <i>Health Services Facilities System</i>	X			01-15-26
University of Illinois – <i>Auxiliary Facilities System</i>	X			01-15-26
University of Illinois				
University of Illinois			X	03-19-26
Western Illinois University	X			03-26-26
Western Illinois University				
Western Illinois University			X	03-26-26

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## INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial audits, single audits and compliance attestation examinations for the period ending June 30, 2025.

<b>INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2026</b>	
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●	Comptroller
●	Department of Healthcare and Family Services
●	Department of Human Services
●	Legislative Information System
●	Innovation and Technology – <i>System and Organization Controls Examination SOC 1</i> <ul style="list-style-type: none"><li>➤ Enterprise Resource Planning System</li><li>➤ Information Technology Shared Services</li></ul>
●	Innovation and Technology – <i>System and Organizational Controls Examination SOC 2</i> <ul style="list-style-type: none"><li>➤ Information Technology and Hosting Systems</li></ul>
●	State Universities Civil Service System

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## EMERGENCY PURCHASES

The Illinois Procurement Code requires agencies expending funds in an emergency to file a statement with the Auditor General within 10 days after the procurement, setting forth the amount expended, the name of the contractor, and the circumstances requiring the emergency purchase. The Auditor General, in turn, is required to file a quarterly report with the Commission and the Governor setting forth a complete listing of all emergency purchases reported during that quarter. The latest report is for the third quarter of Fiscal Year 2026 and it contains one hundred and fifteen filings with this office.

Yours truly,



FRANK J. MAUTINO  
Auditor General