

1998

Annual Report

STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL



William G. Holland
Auditor General

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

March 1, 1999

Honorable Members of the General Assembly
The Legislative Audit Commission
The Honorable George Ryan, Governor
Citizens of Illinois

Ladies and Gentlemen:

In compliance with Section 3-15 of the Illinois State Auditing Act, I submit the Annual Report of the Office of the Auditor General for the year ended December 31, 1998.

I have always believed the audit process cannot have value unless it is fair. With this in mind, my goal has been to present objective, balanced and unbiased audits. I believe this annual report reflects the success of my office in meeting that goal during 1998. It will continue to be my goal during the coming year.

I thank all those who made possible the results reported including, in particular, members of the General Assembly, members and staff of the Legislative Audit Commission, and the staff of this office.

Yours truly,

A handwritten signature in black ink, appearing to read "William G. Holland".

WILLIAM G. HOLLAND
Auditor General

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OVERVIEW

Since August 1992, William G. Holland has served as Auditor General of the State of Illinois. He was appointed by the General Assembly to a ten-year term on July 2, 1992.

As a constitutional officer, the Auditor General audits public funds of the State and reports findings and recommendations to the General Assembly and to the Governor. The establishment of the Auditor General under the Legislature is important. It ensures that the Legislature, which grants funds and sets program goals, will ultimately review program expenditures and results. Thus, agencies are accountable to the people through their elected representatives.

The Auditor General's office performs several types of audits to review State agencies. Financial and Compliance audits are mandated by law. They disclose the obligation, expenditure, receipt, and use of public funds. They also provide agencies with specific recommendations to ensure full compliance with State and federal statutes, rules, and regulations.

Performance audits are conducted at the request of legislators to assist them in overseeing government. Programs, functions, and activities are reviewed according to the direction of the audit resolution or law directing the audit. The General Assembly may then use the audit recommendations to develop legislation for the improvement of government.

Information Systems audits are performed on the State's computer networks. They determine whether appropriate controls and recovery procedures exist to manage and protect the State's financial and confidential information.

Copies of all audits are made available to members of the Legislature, the Governor, the media, and the public. Findings include areas such as accounts receivable, contracts, expenditure control, leases, misappropriation of funds, personnel and payroll, property control, purchasing, reimbursements, computer security, telecommunications, and travel.

Audit reports are reviewed by the Legislative Audit Commission in a public hearing which includes the agency's officials. Testimony is taken from the agency regarding the audit findings and the plans the agency has for corrective action. In some cases, the Commission may decide to sponsor legislation to correct troublesome fiscal problems brought to light by the audit. All outstanding recommendations are reviewed during the next regularly scheduled audit of the agency; or, if the Commission requests, a special interim audit may be conducted. •

PUBLIC INFORMATION

An audit and its supporting workpapers, unless confidential by, or pursuant to, law or regulation, are public documents once the report has been officially released to the Legislature, the public, and the press. These documents are available for review in our Springfield and Chicago offices.

The following information is also available by request:

- Late Filing Affidavits
- Emergency Purchase Affidavits
- Professional or Artistic Services Affidavits
- Contractual Services Certifications

AUDITOR GENERAL'S HOME PAGE

Information about the Auditor General is now available on a Home Page on the Internet.

This information includes current digests of financial/compliance audits and the year each Illinois state agency is audited. Also available is information on our performance and information systems audits.

We believe a presence on the "Information Super Highway" enhances the public's access to our audits.

In order to reach our Home Page, please use the following Internet address:

<http://www.state.il.us/auditor/audhome.html>

Public Information is available by writing:

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THE COMPLIANCE AUDIT PROGRAM

The Auditor General is required by the Illinois State Auditing Act to conduct a financial and compliance audit of every State agency at least once every two years. These audits inform the public, the Legislature, and State officers about the obligation, expenditure, receipt, and use of public funds and provide State agencies with specific recommendations to ensure full compliance with State and federal statutes, rules, and regulations.

The Compliance Audit Division conducted 145 compliance, financial, federal, and special audits in 1998. Staff auditors conducted 11 of these audits. The remainder were performed by public accounting firms under the general direction and management of the Auditor General's audit managers.

The Illinois Constitution of 1970 revised and expanded the traditional financial audits conducted of State agencies to focus on compliance with legislative intent and proper performance of governmental operations, as well as financial accountability.

The compliance audit program has a positive impact on the operations of State government because agencies implement many of the recommendations made in these audits. Compliance audits are also reviewed by the Legislative Audit Commission where legislators question agency directors about audit findings and the corrective action they plan to take. Legislators and their staffs also use compliance audits during appropriation hearings in the spring legislative session. To maximize the usefulness of audit information, the Office attempts to deliver audits as early as possible in the legislative session. •

ACCOUNTABILITY

A number of compliance audits issued in 1998 had findings which were critically important from an accountability standpoint.

SCHOLARSHIPS AWARDED TO INELIGIBLE STUDENTS

Chicago State University Foundation awarded scholarships to six students who were ineligible. Further, the Foundation did not have adequate documentation to support the award of one scholarship, and, on another occasion the Foundation made an inappropriate payment to a student for room and board. Specifically:

- A recipient of the Advocate HealthCare scholarship was awarded \$3,261 but was not enrolled in the required program.
- Five recipients of the Roosevelt Richards Scholarship were awarded \$500 each but did not meet minimum academic achievement requirements.
- In 1 out of 25 scholarship recipients' files reviewed, documents were not available to determine eligibility for the award.
- The Foundation paid \$2,495 for the room and board of a student. The Foundation could not provide documentation to substantiate the reason for the payment.

We recommended the Foundation verify and maintain documentation that all students meet eligibility requirements prior to awarding a scholarship. Also, the Foundation should establish procedures to substantiate scholarship disbursements to eligible recipients and should require supporting documents and evidence of Board approval for all disbursements to students.

The Foundation responded that it concurred with our recommendation. The Foundation also said it would take the necessary steps to ensure that all scholarship recipients meet eligibility requirements.

QUESTIONED COSTS

The **Department of Alcoholism and Substance Abuse** did not resolve discrepancies identified between subrecipient audit reports and the Department's grant tracking system.

The Department attempted to reconcile 22 subrecipient audit reports to the Department's grant tracking systems for Fiscal Year 1996. For these records, 18 either traced exactly to the Department's grant tracking system or were adequately followed up on by the Department. The remaining four instances were yet to be resolved. The unresolved discrepancies amounted to \$2,019,549 in Department funds that were unaccounted for. This amount is considered a questioned cost.

The Department advised a provider that a financial and single audit report would not be required for Fiscal Year 1996. This is a violation of the Single Audit Act. The total contract amount disbursed to the provider by the Department was \$25,000, which meets the minimum amount requiring an annual audit report filing with the Department. At this point, we consider the disbursed amount of \$25,000 as a questioned cost.

We recommended the Department resolve discrepancies identified in subrecipient audit reports to determine whether correcting adjustments need to be completed or whether these differences constituted questioned costs. Also, we recommended the Department fully comply with the Single Audit Act to ensure all required provider audit reports are submitted.

The **Department of Human Services** responded it will implement a system to ensure year end audits and reconciliations of overpayments are completed. Adjustments for questioned costs, if any, will be completed as necessary. Further they will ensure all audits are filed as required by the Single Audit Act.

ENFORCEMENT PROCESS DEFICIENCIES

The **Department of Professional Regulation** had deficiencies in its enforcement process including untimely activity in the investigation and prosecution functions.

In testing the investigation of pharmacy and dental cases, we found:

- 4 of 25 cases reflected time delays, ranging from 51 to 102 days, between receipt of the complaint and the date of the first follow-up or investigative activity.
- 6 of 25 cases referred for investigation reflected time delays, ranging from 37 to 80 days, between the date of the last recorded investigative activity and the date the case was either closed or referred to prosecutions.
- 7 of 25 cases referred for investigation reflected periods, ranging from 61 to 89 days, during which no substantive investigative activities were performed.

In testing the prosecution of pharmacy and dental cases, we found:

- 12 of 25 cases reflected time delays, ranging from 32 to 291 days, between the date referred to the Legal Unit and the date of the first prosecutorial activity.
- 2 of 25 cases referred for prosecution reflected periods, ranging from 91 to 211 days, during which no substantive prosecutorial activities were performed.
- 2 of 25 cases referred for prosecution reflected time delays for a period of 47 days between the date of the last recorded prosecutorial activity and the date the case was signed by the director.

We recommended the Department establish adequate procedures over investigative and prosecutorial duties.

The Department concurred with our recommendation, stating that management changes have been implemented to improve timeliness in both dental and pharmacy cases.

OVERPAYMENT TO LONG TERM PROVIDERS

The **Department of Public Aid** failed to adequately monitor payments made to nursing homes.

We examined two open provider audits and found that \$645,000 had been paid by the Department to nursing homes for recipients no longer residing in the facilities. We also noted \$1,398,448 had been paid to nursing homes for recipients no longer residing at the audited facilities for audits closed for year ended June 30, 1996 and another \$69,142 for the year ending June 30, 1997. The Department's local offices have responsibility to monitor nursing homes and their patients. Department policies and procedures, however, do not require the local offices to verify the accuracy of information submitted by nursing homes.

We recommended the Department create a system which would require nursing homes to provide the local offices with a recipient list each month in order to receive a payment for their claims.

Department officials agreed with our recommendation and stated that they and the **Department of Human Services** are jointly planning the implementation of electronic data collection of information regarding status changes for Medicaid patients residing in long term care facilities. When implemented the process will electronically update Department payment records and forward the patient status information to the local Human Service office for other activities.

EXPENDITURES CHARGED TO INCORRECT LINE ITEMS

The **Department of Agriculture** was not following appropriate methodology for charging Fair costs among Illinois Department of Agriculture line items or to the Illinois State Fair Fund.

The Department incorrectly charged approximately \$483,255 of fair related expenditures to other line items for the 1996 Fair and approximately \$296,302 for the 1997 Fair. If Fair expenses had been properly charged, the Fair deficit for the 1996 year would have been reported as \$569,971 instead of \$86,716 and the 1997 Fair would have reported a deficit of \$68,052 instead of a surplus of \$228,250. In addition, the Department charged \$21,376 of administrative related costs to the “non-fair” portion of the Fair Fund.

We recommended the Department develop a methodology for charging fair costs to the Illinois State Fair Fund, and that the Department identify, quantify, and define the costs necessary to operate the Fair. If the Department concludes the Fair cannot be self-sufficient, then it should seek additional funding from the General Assembly.

The Department did not agree with this finding, stating expenditures were properly charged and that the General Assembly never intended revenues from previous fairs to serve as the only financial support of the State Fair. *In an Auditor’s Comment, we pointed out that in the past the Department has acknowledged that the State Fair was intended to be “self supporting” and further, while the Department may believe some Fair costs are properly expendable from other appropriations, they have not identified these costs, have not developed a methodology for apportioning them, and have not been consistent in charging them from year to year.*

INCORRECT INVESTMENT MANAGER FEES

The **Teachers’ Retirement System** failed to ensure investment manager fees were properly calculated in accordance with contractual terms. The System contracts with investment management companies for portfolio management services. We reviewed 15 investment manager quarterly fee calculations totaling \$6,371,012, noting one quarterly fee was incorrectly calculated, resulting in an overpayment of \$11,489.

In addition, the System’s internal auditor examined 35 additional management fee calculations during the fiscal year and noted three fees were incorrectly calculated. These three incorrectly calculated fees resulted in cumulative overpayments of \$713,604.

Sound internal controls require that payments be made according to contractual terms and should only be for services received and benefits derived. The System’s current process puts it at risk of making overpayments when compensating its investment managers.

We recommended the System:

- Calculate all fees in accordance with the terms and conditions of the investment management agreements;
- Standardize the manager fee payment process;
- Design spreadsheets to facilitate the review and recalculation process;
- Show all the necessary calculations on the face of the spreadsheet;
- Document reviews, recalculations and benchmark confirmations to ensure they are proper and timely.

The System responded it has implemented additional controls to assure that fees are calculated in accordance with the investment management agreement. It has established a multi-step calcula-

tion and review process which requires two separate calculations and review approval by the appropriate Director of Investment.

NEED TO PROPERLY REVIEW UNEMPLOYMENT CLAIMS

The **University of Illinois'** failure to develop adequate controls over the review of unemployment benefit claims and payments resulted in several problems, including unemployment benefits being paid by the State to employees who were still receiving a paycheck from the University. During the audit period, the Illinois Department of Employment Security (IDES) paid unemployment benefits of almost \$1.9 million to 805 former/current employees of the University. Some of the problems included:

- Questionable unemployment benefit payments of approximately \$9,600 for 69 weeks of unemployment were paid to 12 employees while they were working at the University.
- The University failed to protest that four individuals who resigned from their employment were subsequently paid \$21,887 for 95 weeks of unemployment. Individuals are ineligible for unemployment benefits in weeks in which they have voluntarily left work.
- The University failed to testify at IDES Referees Hearings after a local IDES office had denied benefits to three individuals (based on a claim protested by the University). At these three hearings the Referee set aside the local office decision and granted unemployment benefits. The three individuals were paid \$14,946 in benefits for 55 weeks of unemployment.

We recommended the University develop adequate policies and procedures for the review of unemployment benefit claims, investigate the cases where questionable benefits were paid, and work with the Illinois Department of Employment Security to see if any funds should be recovered.

University officials concurred with the finding and stated they will establish systemwide guidelines and procedures for reviewing, monitoring and responding to unemployment claims by March 1, 1998. Also, effective September 1, 1997, the University reorganized the management and operations of the Human Resource Offices in order to improve the control and coordination of these functions across all three campuses. They state they are working with the Illinois Department of Employment Security to recover funds where questionable benefits were paid to employees. •

FEDERAL AUDITING

In 1998, our Office distributed 30 audits which were designed to meet both federal and State compliance audit requirements. Such combined purpose audits are mandated by the federal Single Audit Act. Reimbursements to the State's General Revenue Fund for the federal share of these audits released by our Office in 1998 should exceed \$825,000.

Audits for federal compliance purposes disclosed a number of questioned costs in federal programs which could result in the need for repayment to the federal government. •

OTHER AUDIT RESPONSIBILITIES

The Auditor General is required by law to annually review the Comptroller's Statewide accounting system. This review is accomplished through the Office's audit of the State Comptroller, and by ensuring that all agency audits are performed in accordance with the Auditor General's Audit Guide.

In addition, the Auditor General annually reviews the State Comptroller's pre-audit function which is required by law. Pre-audit is the primary control over expenditure voucher processing. The State Comptroller pre-audits financial transactions to determine if they are proper and legal.

On July 1, 1997, the Comptroller's Office implemented the new Statewide Accounting Management System (SAMS).

Agency officials stated that the new SAMS system takes advantage of the latest technology and has replaced the antiquated CUSAS system. They feel the new system will resolve our audit finding that has recurred since 1975 to replace CUSAS. •

THE PERFORMANCE AUDIT PROGRAM

Performance audits are conducted at the request of legislators to assist them in their oversight function. Based on the scope specified in the resolution or the law requesting the audit, agencies' programs, functions, and activities are reviewed. The audits determine if resources are used efficiently, economically, and effectively to provide services which the General Assembly intended. These audits are important to furthering public accountability.

The General Assembly uses performance audit information to develop legislation, to deal with budgetary issues, and to direct agencies to change and improve programs.

Some audits produce immediate changes. For example, our Program Audit of the Nursing Home Prescreening Program released in June 1998 identified weaknesses in the Department on Aging's management controls over payments for screenings. As a result, a total of \$19,896 was recovered from provider agencies who submitted duplicate billings.

In addition, our Management Audit of Tuition and Fee Waivers, released in April 1998, resulted in the formation of a committee composed of the Illinois Board of Higher Education and State universities to address the findings we reported.

In other instances, significant changes may not be seen for several years. The length of time it takes to see some changes is due to the process of transforming the audit findings and recommendations into legislative bills, converting bills into law, and the passing of time to see the effect of change.

For example, Public Act 90-699, approved August 1998 and effective January 1999, amended the Medical Practice Act of 1987. The amendment was requested by the Department of Professional Regulation as a way to address certain findings and recommendations in our Program Audit of Physicians Regulated Under The Medical Practice Act released in May of 1997.

Performance audits also directly impact and improve agency operations. In 1998, the Auditor General released five major performance audits. State agencies accepted many of the audit recommendations to correct or improve operations.

AUDITS COMPLETED IN 1998

DEPARTMENT OF TRANSPORTATION'S ROAD CONSTRUCTION PROGRAM

Legislative Audit Commission Resolution Number 111, adopted May 5, 1997, directed the Auditor General to conduct a management audit to determine whether costs paid by the Illinois Department of Transportation (IDOT) for roadbuilding materials are comparable with costs paid by other midwestern states, why there are cost differences, and whether changes in IDOT's procurement methods are warranted. Based on a review of calendar year 1996 data for Illinois and six other midwestern states (Indiana, Iowa, Kentucky, Missouri, Ohio, and Wisconsin), we found:

- IDOT's average unit costs for selected pay items were higher than other midwestern states' average unit costs for 9 of 10 major roadbuilding pay items examined, including excavation, asphalt, and portland cement concrete.
- Factors contributing to cost differences included Illinois' higher labor costs, limited availability of certain materials, differences in project requirements, and differences in cost reporting among states.
- Award amounts for IDOT's 106 single bid contracts averaged 0.64 percent above IDOT's estimated cost, while 783 multiple bid contracts averaged 10.88 percent below the estimated cost.
- Fifty-four percent of IDOT's project cost estimates were not within 10 percent of the low bid.

The audit made 12 recommendations to help control roadbuilding costs through the procurement process. For example, we recommended that IDOT evaluate differences in project requirements between Illinois and other states to identify areas where cost savings can be real-

ized, and that IDOT increase the number of lettings and centralize the collection of bids. IDOT fully or partly concurred with all the recommendations.

TUITION AND FEE WAIVERS

Legislative Audit Commission Resolution Number 108, adopted July 25, 1996, directed the Auditor General to conduct a management audit of tuition and fee waivers granted to students attending the State's public universities. The audit issued in April of 1998 found that tuition revenue in Fiscal Year 1996 for the State's nine universities was \$507 million, of which \$117 million (23 percent) was waived. The total number of waivers was 40,752. In addition, universities waived almost \$5 million in fees. We also reported the following:

- Of the \$117 million in tuition waived, \$106 million was granted at the discretion of the individual universities and \$11 million was for programs established by law.
- Of the \$117 million waived, 80% was for graduate students.
- Statewide guidelines for awarding waivers were minimal. While undergraduate institutional waivers were generally limited to a percentage of undergraduate tuition set by IBHE, no policy or dollar limit existed on graduate waivers.
- Our sample of tuition waivers showed that the administration of waivers was decentralized and guided by few written policies.

The audit made 10 recommendations to improve the awarding, management, and reporting of waivers. The universities and agencies generally concurred with the recommendations.

NURSING HOME PRESCREENING

Senate Resolution Number 207 directed the Auditor General's Office to complete a program audit of the new universal screening program to determine the cost effectiveness of the universal screening mandate. This mandate became effective July 1, 1996, when the Nursing Home Care Act was amended to require universal prescreening for all individuals seeking admission to a nursing facility (210 ILCS 45/2-201.5).

Responsibility for the mandate is shared among the Departments on Aging, Human Services, and Public Health. In our review, released in June of 1998, we determined that:

- In its first year, the universal screening program at the Department on Aging appears to have been cost effective for individuals aged 60 and over. Even though only a small proportion of individuals screened were deflected from nursing facility care to less expensive community based care, we estimate that during Fiscal Year 1997, the State may have saved approximately \$2.8 million as a result of Aging's screenings.
- Due to this new requirement, the Department on Aging did 332 percent more nursing facility prescreenings during Fiscal Year 1997 than in the prior year. In Fiscal Year 1997, Aging paid for 62,747 screenings performed for individuals 60 years of age or older at a total cost of \$3.6 million. Of the 62,747 screenings performed, 51,189 resulted in the person being placed in a nursing facility.
- The universal screening requirement had little impact on the screenings for individuals under age 60. The Department of Human Services' divisions of rehabilitation services and of mental health and developmental disabilities are responsible for these screenings.
- The Department of Public Health had not established a control to assure that all indi-

viduals are screened as required by law to determine the need for nursing facility services prior to admission.

The audit report contained seven recommendations, five for the Department on Aging and one each for Public Aid and Public Health. The agencies generally concurred with the recommendations.

COMPTROLLER'S OFFSET SYSTEM

Legislative Audit Commission Resolution Number 110 adopted April 28, 1997, directed the Auditor General to conduct a special audit of the 10 agencies with the largest amount of net receivables, as identified in the Comptroller's Receivables Report for 1996. The Resolution asked the Auditor General to determine whether all eligible debts have been placed in the Comptroller's Offset System as required by law. The Offset System is a collection tool used to intercept State payments to debtors who owe the State money.

The 10 agencies in the scope of the special audit included: the Teachers' Retirement System, the Illinois Student Assistance Commission, the University of Illinois, Southern Illinois University, and the Departments of Public Aid, Revenue, Employment Security, Children and Family Services, Transportation, and Central Management Services.

The audit, issued in September of 1998, found that in the 1,000 randomly sampled accounts receivable cases (that were over \$1,000 and more than a year old):

- 522 receivables (52 percent) did not comply with the provisions of the State Collection Act or the Administrative Code which govern the use of the Offset System. Of these,
 - 330 (totaling almost \$3.6 million) were not placed in the Offset

System by the agencies, and

- 192 (totaling over \$2.5 million) were placed in the Offset System but not within one year, as required by the Act. On average, agencies submitted these 192 receivables to Offset 3.7 years after the debt's due date.
- 478 receivables (48 percent) complied with the provisions of the State Collection Act or Administrative Code. Of these,
 - 191 were placed by the State agency in the Offset System within one year, and
 - 287 were not eligible for offset (e.g., a deferred payment plan had been established).

We analyzed our sample of receivables to determine how much might have been recovered if agencies had submitted the 192 untimely receivables in a timely manner or had submitted the 330 eligible receivables which were not submitted. We determined that offsets could have been taken in 121 of these 522 receivables (23 percent), for a potential recovery of \$1,019,525.

Based on our sample of 1,000 receivables, we projected that potentially \$13.5 million could have been recovered if agencies had submitted **all** eligible accounts receivable that exceeded \$1,000 and were over one year old. Since many agency receivables were several years old, this \$13.5 million does not represent an annual recovery amount, but rather, would be spread over several years.

We also found that: some receivables in the Offset System were not accurate; differences existed between the balances of receivables in agency records and the balances reported in the Offset System; and some receivable amounts reported to the Comptroller were either understated or overstated.

The audit report contained six recommendations to State agencies. The agencies generally concurred with the recommendations.

DHS OFFICE OF THE INSPECTOR GENERAL

The Abused and Neglected Long Term Care Facility Residents Reporting Act directed the Auditor General to conduct a program audit of the Office of the Inspector General, Department of Human Services (210 ILCS 30/6.8). This was the fifth audit of the Office of the Inspector General's effectiveness in investigating allegations of abuse or neglect.

The mission of the Inspector General is to "identify, evaluate, and communicate the prevention of abuse or neglect." The Inspector General is appointed by the Governor and confirmed by the Senate for a four-year term. The Inspector General reports to the Secretary of the Department of Human Services. The current Inspector General was appointed in October 1995.

The audit found the following:

- Overall timeliness of the investigations has deteriorated since our last audit. Eighty-six percent of Fiscal Year 1998 investigations took longer than the 60 days allowed in DHS policy. The number of cases taking more than 200 days to complete increased to 211 in Fiscal Year 1998 from 13 in Fiscal Year 1997.
- Case file documentation has improved since our last audit. We noted 18 percent of cases in our sample missing one or more required documents. In our prior audit, we reported that 44 percent were missing documentation.
- Supervisory review of case files needs to be improved. Of 186 OIG investigations requiring a supervisory review form, 30 (16%) did not have the form. Supervisory review also

needs to be improved in investigations conducted by community agencies and facilities. Eighty-nine percent of community and 32 percent of facility investigations did not contain the appropriate case review documentation.

- Although the number of investigators who received all required training has improved, 12 of 30 investigators were lacking one or more of the 15 required courses. In addition, the OIG has not monitored the training received by facility investigators who conduct investigations and the initial steps in OIG investigations.
- The OIG has also not imposed or defined sanctions against facilities although the OIG has had statutory authority since January 1990.

The audit made 11 recommendations to the Office of the Inspector General. The OIG agreed with all of the recommendations. •

PERFORMANCE AUDITS IN PROGRESS

CHICAGO AIRPORTS

Public Act 89-386, effective August 18, 1995, directs the Auditor General to “conduct a compliance and management audit of the City of Chicago and any other entity with regard to the operation of Chicago O’Hare International Airport, Chicago Midway Airport and Merrill C. Meigs Field.” The law specifies that the audit shall include “an examination of revenues, expenses, and transfers of funds; purchasing and contracting policies and practices; staffing levels; and hiring practices and procedures.”

On September 9, 1996, the City of Chicago filed a lawsuit against the Auditor General seeking to enjoin our efforts to carry out the audit required by Public Act 89-386.

The Auditor General’s Office is represented in this lawsuit by the Illinois Attorney General’s Office.

OFFICE OF THE STATE FIRE MARSHAL

House Resolution Number 486, adopted May 21, 1998, directs the Auditor General to conduct a management audit of the State Fire Marshal’s role in fire investigations. The resolution directs that the audit include a review of the:

- timeliness of the Fire Marshal’s investigations;
- policy or protocol statements; and
- the agency’s utilization of overtime compensation.

MEDICAID HOME HEALTH CARE

Legislative Audit Commission Resolution Number 114 adopted July 16, 1998, directs the Auditor General to participate in the National State Auditors Association’s joint audit of the

State’s Medicaid expenditures for home health care and the State’s regulatory control over home health care agencies. The Resolution directs the Auditor General to:

- Determine whether the home health services billed for Medicaid clients by providers are properly authorized, approved, allowable, and provided;
- Determine if there are adequate management controls over the regulatory function which controls home health care agencies; and
- Determine whether the State has procedures in place to ensure that quality care is provided to Medicaid home health care clients.

SURVEY OF PROVIDER COSTS

House Resolution Number 504, adopted May 12, 1998, directs the Auditor General to conduct a survey to determine the cost of providing selected health and human services that are paid for by the Department on Aging, the Department of Children and Family Services, the Department of Human Services, the Department of Corrections, and the Department of Public Aid, through grants or contracts with providers. The Resolution asks that the survey summarize how each State agency included in the study sets, reviews, and updates reimbursement rates for the programs selected.

The Resolution states that the cost data collected in the survey may be based upon the costs reported by the State agency and providers and need not be independently verified by the Office of the Auditor General. The Resolution also states that the survey may be conducted by sampling a limited number of providers for each program included in the review.

PILSEN-LITTLE VILLAGE COMMUNITY MENTAL HEALTH CENTER

Illinois House of Representatives Resolution Number 385, adopted May 20, 1998, directs the Auditor General to conduct a management audit of the Pilsen-Little Village Community Mental Health Center, located in Chicago, Illinois. The Resolution asks the Auditor General to determine whether funds received by the Center have been spent according to applicable State law, regulations, contracts, and grants.

DELTA DENTAL

Legislative Audit Commission Resolution Number 113, adopted on April 20, 1998, directs the Auditor General to conduct a management audit of the Department of Public Aid's contracts with the Delta Dental Plan of Illinois. The Auditor General's Office previously conducted a similar audit, which was released in 1990. Resolution Number 113 asks the Auditor General to determine:

- Whether the Department of Public Aid has addressed concerns expressed in the prior management audit and implemented the recommendations contained in the prior audit;
- Whether the Department's current contract provided the Department with adequate controls to effectively manage the performance of Delta Dental Plan of Illinois;
- Whether the Department's review of Delta Dental's performance assessed compliance with all pertinent contract provisions, including the timeliness of claims processing and the disposition of claims denied for reimbursement;

- Whether the fees paid by the State, under the terms of the current contract and any new contract, for dental care are reasonable;
- Whether the manner of soliciting proposals for a new contract was adequate and in conformity with any applicable laws and prudent business practices; and
- Whether the manner and basis of evaluating proposals for dental care was adequate and in conformity with any applicable laws and prudent business practices. •

THE INFORMATION SYSTEMS AUDIT PROGRAM

Computers are an integral part of State government, processing billions of dollars in financial transactions each year and helping control the operations of State agencies. Since financial transactions and confidential information are processed using computers, audits of information system activities are necessary to ensure that computer processing is secure and accurate.

TESTING CONTROLS AND SYSTEMS

The Auditor General's office plans to review the information system controls of all the State agencies. In 1998, we reviewed the following agencies:

Department of Public Aid, Secretary of State, Illinois Student Assistance Commission, Treasurer, Department of Professional Regulation, Supreme Court, Department of Public Health, Chicago State University, Governors State University, Southern Illinois University, Western Illinois University, Department of Employment Security, Department of Mental Health & Disabilities.

As end-user computing has proliferated in State government, the Auditor General has increased audit efforts in these areas. To enhance the control environment in the implementation of statewide end-user computing, the Auditor General has emphasized the review of local and wide area networks. These reviews have focused on the necessity of establishing consistent and effective security policies and programs on all computer systems.

The information systems audit staff also reviewed and tested the systems and procedures at the State's central computer facility operated by the **Department of Central Management Services**. Through its facilities, the Department provides data processing services to approximately 103 user entities throughout State of Illinois governmental agencies. Auditors tested

the facility's controls and the application systems used by many State agencies, such as accounting, payroll, inventory, and timekeeping.

Additional emphasis was placed on the use of Computer Assisted Audit Techniques (CAATs) in the application reviews. Computer programs were developed and executed to verify the integrity and validity of data. No major problems were identified with the data.

Controls at the central computer facility were generally adequate. However, we did recommend that the Department of Central Management Services continue and intensify its efforts in coordinating the Year 2000 compliance issues for the Department and for State agencies. We also noted that disaster contingency resources and procedures may not be adequate for resumption of data processing following a disaster. •

ISA FINDINGS

Three agencies, **Northeastern Illinois University, Chicago State University, and the Department of Public Aid** did not adequately plan the implementation of new computer systems.

Public Aid did not completely define its needs and the requirements of an accounting system project prior to executing a contract with its vendor and significant cost overruns resulted.

The agency published a Request for Proposals in January 1995 and rewarded the contract in June 1995 to the lowest bidder for \$3.4 million. This bid was substantially less than the second lowest bid of \$8 million. In recommending the selected vendor, Department officials stated: “the accounting functionality of the software meets the required needs of the Department”.

In the two years following the award, the contract was amended three times, four additional agreements were signed with the vendor, and four task orders were charged to a master contract arranged through the Department of Central Management Services. Public Aid’s total obligations with the vendor increased from \$3.4 million to \$13.6 million. The Department at June 30, 1997 estimated an additional \$1 million would be needed to complete the project.

We recommended the Department review its contracting procedures to identify steps to more thoroughly plan future system projects and limit substantial cost overruns.

Department officials agreed with our recommendation and stated the procurement process was under review and steps were added to the process to assure comprehensive planning.

Northeastern Illinois University purchased a software package that did not meet its needs, required extensive modifications, and was paid for before it was delivered. Although the project was originally targeted to be completed by November 1996, it was still incomplete at the end of our audit period.

Chicago State University did not have an effective planning framework in place to direct and assist the University through a major development system, such as the implementation of a new administrative software package, or critical Year 2000 problem.

Other ISA findings pointed out inadequate and incomplete disaster recovery contingency plans, outdated and inefficient computer systems, and lack of security, or outdated security procedures in State agencies’ Local Area Networks and mainframe computers.

The agencies generally concurred with our recommendations concerning these issues.

Information systems audit staff also reviewed the Generally Accepted Accounting Principles (GAAP) System at the **Office of the Comptroller**. This system is used to accumulate fiscal information from all State agencies into the State’s comprehensive financial report. No significant problems were identified in the computational portion of the automated GAAP System.

The Information Systems Audit Division also provides audit staff and management with data processing and reference support, and with professional training to supplement job skills and to comply with Government Auditing Standards.

Y2K

The year 2000 can cause problems with computer-based systems due to the manner in which computers process calendar dates. Until recently, computers have stored the calendar year as two digits rather than four. For example, the year 1998 is stored as “98”. In the year 2000, the computer would store “00” as the calendar year. Therefore, the computer would not know if the year is 1900 or 2000.

If State agencies do not give high priority to this issue, systems relied upon to meet mandates and objectives could have serious problems.

Corrective work often requires considerable programming effort to examine numerous lines of source code in order to locate the date fields and correct them. As we rapidly approach 2000, the corrective process should have been defined and scheduled, or implemented.

The IS audits completed in 1998 found the following agencies deficient in their efforts to define and correct impending Y2K problems:

Southern Illinois University
Northeastern Illinois University
Chicago State University
Governors State University
Criminal Justice Information Authority
Department of Rehabilitation Services
Department of Public Health

ISA staff will continue to increase awareness of the Y2K problem and monitor State agency efforts to ensure computer systems will function properly in the new millennium.

In addition to auditing the Y2K problem, the Auditor General and Director of Information Systems Audits are members of the Year 2000 Technology Task Force for the State of Illinois.

On July 30, 1998, Governor Jim Edgar signed Public Act 90-666 which created the Task Force and designated the following objectives:

- assess the current status of Year 2000 compliance within State and local government;
- analyze and prioritize corrective measures that must be taken to become Year 2000 compliant;
- prepare an estimated timetable for completing these corrective measures; and
- conduct additional inquiries or studies as deemed appropriate.

The Task Force published its Preliminary Report in November 1998. For further information, contact the State's Year 2000 Project Office or visit the State of Illinois Home Page www.state.il.us/cms/y2k

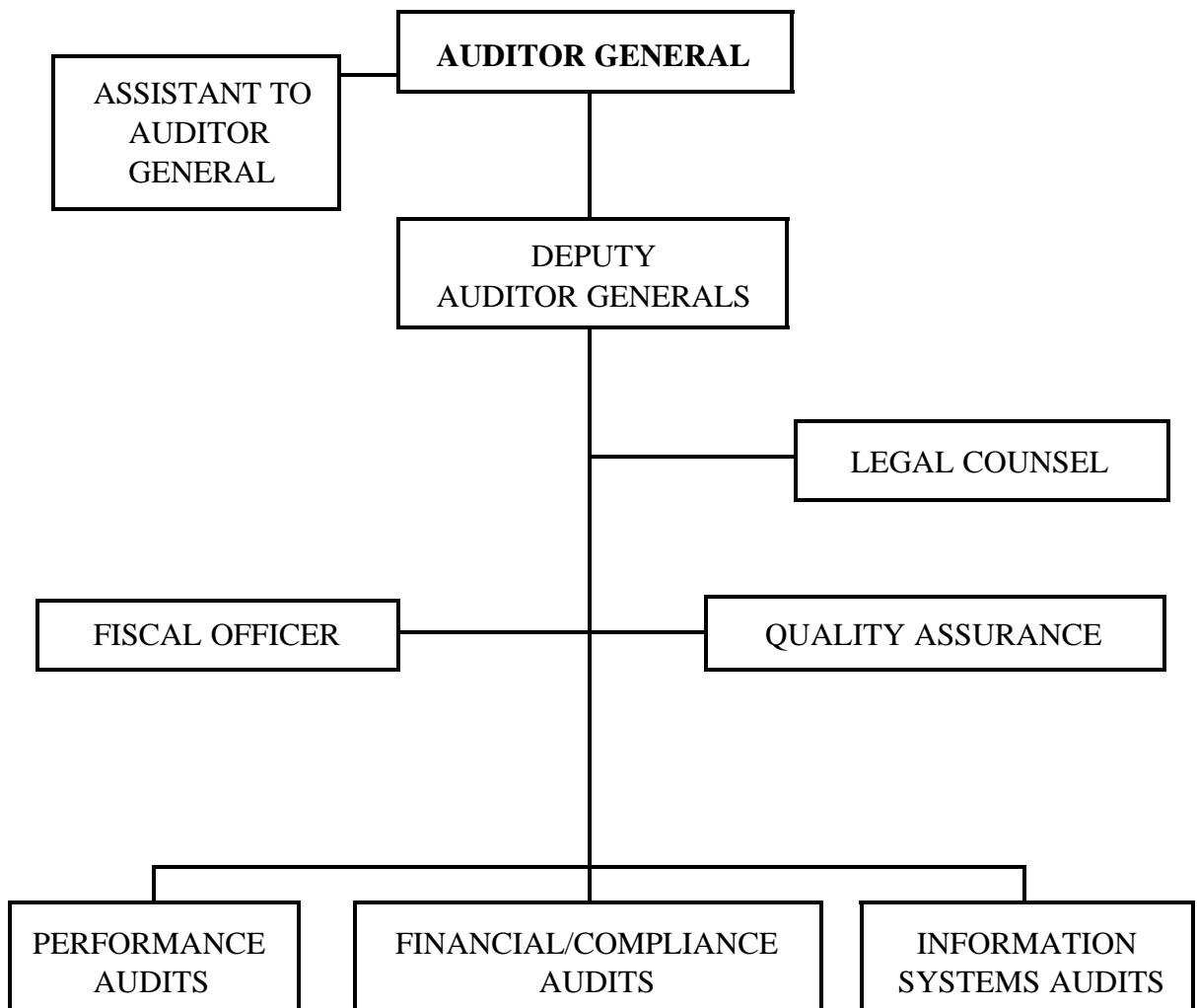
CONTINUING EDUCATION AND TRAINING REQUIREMENTS

The U.S. General Accounting Office (GAO) has established the Yellow Book which contains standards for audits of governmental organizations, programs, activities, and functions. The first general standard in the Yellow Book requires that auditors should collectively possess adequate professional proficiency for the tasks required. This standard establishes continuing education requirements for those auditors who are responsible for planning, directing, conducting, or reporting on governmental audits performed in accordance with Yellow Book Standards.

This training requirements first became effective January 1, 1989 and states that auditors must complete 80 hours of Continuing Education and Training every 2 years, with a minimum of 20 hours in any one year. Additionally, at least 24 of the 80 hours should be in subjects directly related to the government environment and to government auditing. The most recent completed two-year period for training requirements as measured by the Office of the Auditor General was January 1, 1997 through December 31, 1998. All required auditors, audit directors, and information specialists were in compliance with the training requirements for that two year measuring period.

Additionally, the Office of the Auditor General is a registered sponsor with the Department of Professional Regulation and complies with the rules of the Illinois Public Accounting Act. •

ORGANIZATIONAL CHART



As of December 1998, there were 75 employees. Sixty four were located in the Springfield office and eleven in the Chicago office.

CLAIMS DUE THE STATE AND METHODS OF COLLECTION

As required by law (30 ILCS 205/2 (k)), the Office of the Auditor General is reporting that the total amount of claims administered by the Office that were due and payable to the State as of December 31, 1998, was \$158,000.00. This represents one account receivable. The accounts receivables generated by our Office primarily represent billings to other State agencies for reimbursement of audit costs. Reimbursements for federal single audits are deposited into the General Revenue Fund. Reimbursements for audits not associated with federal single audits are deposited or transferred to the Audit Expense Fund. If normal collection methods fail, we request assistance from the Office of the Attorney General. To date we have never used the services of a private collection agency.

SUMMARY OF APPROPRIATIONS AND EXPENDITURES

The Office of the Auditor General was funded by appropriations from the General Revenue Fund and Audit Expense Fund for fiscal year 1998 (July 1, 1997 to June 30, 1998).

| <i>FY 1998 - Final</i> | | | |
|----------------------------|--------------------------|-------------------------|-------------------------|
| | <i>Appropriation</i> | <i>Expended</i> | <i>Balance</i> |
| Personal Services | \$ 3,080,500 | \$ 2,942,852 | \$ 137,648 |
| Employee Retire (Employer) | 123,200 | 115,325 | 7,875 |
| Retirement | 191,470 | 191,470 | 0 |
| Social Security | 225,130 | 217,564 | 7,566 |
| Contractual Services | 536,260 | 461,340 | 74,920 |
| Travel | 83,600 | 70,083 | 13,517 |
| Commodities | 18,800 | 16,719 | 2,081 |
| Printing | 16,700 | 14,930 | 1,770 |
| Equipment | 37,200 | 36,995 | 205 |
| EDP | 104,500 | 100,918 | 3,582 |
| Telecommunications | 73,200 | 69,272 | 3,928 |
| Oper. of Auto. Equip. | 5,240 | 5,240 | 0 |
| Audits/Studies/Invest.* | <u>10,567,860</u> | <u>8,888,935</u> | <u>1,678,925</u> |
| TOTAL | \$15,063,660 | \$13,131,643 | \$1,932,017 |
| *Audit Expense Fund | | | |

FINANCIAL & COMPLIANCE AUDITS

FOR THE PERIOD ENDING JUNE 30, 1997

F = Financial

C = Compliance

| AGENCY | F | C | DATE RELEASED |
|---|----------|----------|----------------------|
| Agriculture - General Office | x | x | 04-15-98 |
| Alton Mental Health Center | | x | 03-12-98 |
| Anna Mental Health Center (Choate) | | x | 03-12-98 |
| Arts Council and Foundation | x | x | 04-98-98 |
| Attorney Registration and Disciplinary Commission | x | x | 05-13-98 |
| Board of Admissions to the Bar | x | x | 05-13-98 |
| Board of Higher Education | x | x | 07-22-98 |
| Bureau of Admin. Support Services | | x | 03-12-98 |
| Bureau of the Budget | x | x | 03-24-98 |
| Capital Development Board | x | | 03-24-98 |
| Chester Mental Health Center | x | x | 03-12-98 |
| Chicago Metro Child and Adol. Ctr. | | x | 03-12-98 |
| Chicago Read Mental Health Center | x | x | 03-12-98 |
| Chicago State University | x | x | 04-23-98 |
| Chicago State University Foundation | x | x | 04-23-98 |
| Choate Mental Health and Developmental Center | | x | 03-12-98 |
| Civil Service Commission | x | x | 04-29-98 |
| Commerce Commission | x | x | 04-29-98 |
| Commission on Intergovernmental Cooperation | x | x | 04-08-98 |
| Comptroller - Fiscal Officer | x | x | 05-13-98 |
| Comptroller - Statewide Financial Opinion | x | | 12-31-97 |
| Correctional Industries | x | | 03-24-98 |
| Court of Claims | x | x | 03-24-98 |
| Criminal Justice Information Authority | x | x | 03-24-98 |
| Department of Alcoholism and Substance Abuse | x | x | 05-06-98 |
| Department of Central Management Services - Deferred Compensation Plan Fund | x | | 07-22-98 |
| Department of Central Management Services - Internal Service & Enterprise Fund | x | | 03-24-98 |
| Department of Employment Security | x | x | 03-26-98 |
| Department of Insurance | x | x | 03-18-98 |
| Department of Insurance - Special Deputy | | | |
| Department of Labor | x | x | 03-26-98 |
| Department of Lottery | x | x | 04-15-98 |
| Department of Mental Health and Developmental Disabilities | x | x | 03-12-98 |
| Department of Nuclear Safety | x | x | 05-06-98 |
| Department of Professional Regulation | x | x | 03-18-98 |
| Department of Public Aid | x | x | 05-06-98 |
| Department of Public Health | x | x | 03-18-98 |
| Department of Rehabilitation Services | x | x | 05-06-98 |

| AGENCY | F | C | DATE RELEASED |
|--|----------|----------|----------------------|
| Department of Revenue | x | x | 04-15-98 |
| Department of Transportation | x | | 03-24-98 |
| Development Finance Authority | x | x | 03-05-98 |
| DuQuoin State Fair | x | x | 04-15-98 |
| Eastern Illinois University | x | x | 04-23-98 |
| Eastern Illinois University Alumni Association | x | x | 04-23-98 |
| Eastern Illinois University Foundation | x | x | 04-23-98 |
| Economic and Fiscal Commission | | x | 04-08-98 |
| Educational Facilities Authority | x | x | 03-05-98 |
| Educational Labor Relations Board | x | x | 03-26-98 |
| Elgin Mental Health Center | x | x | 03-12-98 |
| Emergency Management Agency | x | x | 03-18-98 |
| Farm Development Authority | x | x | 03-05-98 |
| Fox Mental Health Center | | x | 03-12-98 |
| General Assembly - House | | x | 05-13-98 |
| General Assembly - Senate | | x | 05-13-98 |
| General Assembly Retirement System | x | x | 01-27-98 |
| Governor | x | x | 05-13-98 |
| Governors State University | x | x | 04-23-98 |
| Governors State University Alumni Association | x | x | 04-23-98 |
| Governors State University Foundation | x | x | 04-23-98 |
| Grain Insurance Corporation | x | x | 04-15-98 |
| Guardianship and Advocacy Commission | x | x | 03-18-98 |
| Health Facilities Authority | x | x | 03-05-98 |
| High School Association | x | x | 04-08-98 |
| Housing Development Authority | x | x | 03-05-98 |
| Howe Mental Health Center | | x | 03-12-98 |
| Human Rights Commission | x | x | 03-26-98 |
| Illinois Center for Rehab. And Education | x | x | 07-22-98 |
| Illinois Conservation Foundation | x | | 01-29-98 |
| Illinois Distance Learning Foundation | x | x | 05-13-98 |
| Illinois Gaming Board | x | x | 04-15-98 |
| Illinois Literacy Foundation | x | x | 05-13-98 |
| Illinois Math and Science Academy | x | x | 05-06-98 |
| Illinois Public Treasurers Investment Pool | x | | 01-29-98 |
| Illinois Rural Bond Bank | x | x | 03-05-98 |
| Illinois State Fair | x | x | 04-15-98 |
| Illinois State University | x | x | 04-23-98 |
| Illinois State University Foundation | x | | 04-23-98 |
| IMSA Fund | x | x | 05-06-98 |
| Industrial Commission | x | x | 03-26-98 |
| Jacksonville Mental Health Center | | x | 03-12-98 |
| Judges Retirement System | x | x | 01-27-98 |
| Kankakee River Valley Area Airport Authority | x | x | 07-22-98 |
| Kiley Mental Health Center | x | x | 03-12-98 |

| AGENCY | F | C | DATE RELEASED |
|---|----------|----------|----------------------|
| Legislative Audit Commission | | x | 04-08-98 |
| Legislative Printing Unit | | x | 04-08-98 |
| Legislative Reference Bureau | x | x | 04-08-98 |
| Legislative Research Unit | | x | 04-08-98 |
| Lieutenant Governor | x | x | 05-13-98 |
| Lincoln Mental Health Center | | x | 03-12-98 |
| Ludeman Mental Health Center | | x | 03-12-98 |
| Mabley Mental Health Center | | x | 03-12-98 |
| Madden Mental Health Center | x | x | 03-12-98 |
| McFarland Mental Health Center | | x | 03-12-98 |
| Metropolitan Child and Adolescents Center | | x | 03-12-98 |
| Metropolitan Pier and Exposition Authority | x | | 07-22-98 |
| Murray Mental Health Center | | x | 03-12-98 |
| Northeastern Illinois University | x | x | 07-22-98 |
| Northeastern Illinois University Foundation | x | | 07-22-98 |
| Northern Illinois University | x | x | 04-23-98 |
| Northern Illinois University Foundation | x | | 04-23-98 |
| Pension Laws Commission | | x | 07-22-98 |
| Planning Council on Developmental Disabilities | x | x | 03-18-98 |
| Prairie State 2000 Authority | x | x | 03-26-98 |
| Public School Teachers Pension and Retirement Fund of Chicago | | x | 04-08-98 |
| Rural Bond Bank | x | x | 03-05-98 |
| School for the Deaf | x | x | 05-06-98 |
| School for the Visually Impaired | x | x | 05-06-98 |
| Secretary of State | x | x | 05-13-98 |
| Shapiro Mental Health Center | | x | 03-12-98 |
| Singer Mental Health Center | | x | 03-12-98 |
| SIU - Carbondale Alumni Association | x | | 01-29-98 |
| SIU - Carbondale Alumni AssociationS | | x | 04-23-98 |
| SIU - Carbondale Foundation | x | | 01-29-98 |
| SIU - Carbondale Foundation | | x | 04-23-98 |
| SIU - Carbondale Foundation ET | | x | 01-29-98 |
| SIU - Edwardsville Alumni Association | x | | 01-29-98 |
| SIU - Edwardsville Alumni Association | | x | 04-23-98 |
| SIU - Edwardsville Foundation | x | | 01-29-98 |
| SIU - Edwardsville Foundation | | x | 04-23-98 |
| SIU - University Park | x | | 01-29-98 |
| SIU - University Park | | x | 04-23-98 |
| Southern Illinois University | x | x | 04-23-98 |
| Space Needs Commission | | x | 04-08-98 |
| State Board of Education | x | | 04-08-98 |
| State Board of Elections | | x | 04-29-98 |
| State Board of Investment | x | x | 01-27-98 |
| State Employees Retirement System | x | x | 01-27-98 |

| <i>AGENCY</i> | <i>F</i> | <i>C</i> | <i>DATE RELEASED</i> |
|--|-----------------|-----------------|-----------------------------|
| State Labor Relations Board | | x | 03-26-98 |
| State Universities Civil Service System | x | x | 04-29-98 |
| State Universities Retirement System | x | x | 01-27-98 |
| Summer School for the Arts | x | x | 04-08-98 |
| Supreme Court | x | x | 05-13-98 |
| Teachers Pension and Retirement System - Chicago | x | x | 04-08-98 |
| Teachers Retirement System | x | x | 01-27-98 |
| Tinley Park Mental Health Center | | x | 03-12-98 |
| Treasurer - Fiscal Officer | x | x | 05-13-98 |
| Treasurer - Non fiscal Officer | x | x | 05-13-98 |
| UIHMO, Inc. | x | | 01-29-98 |
| UIHMO, Inc. | x | | 07-22-98 |
| University of Illinois | x | x | 04-23-98 |
| University of Illinois - Chicago HMO | x | | 01-29-98 |
| University of Illinois Alumni Association | x | | 01-29-98 |
| University of Illinois Foundation | x | | 01-29-98 |
| Western Illinois University | x | x | 04-23-98 |
| Western Illinois University Foundation | x | x | 04-23-98 |
| Zeller Mental Health Center | | x | 03-12-98 |

PERFORMANCE AUDITS, INQUIRIES, & SPECIAL REPORTS

1980-1998

AUDITS IN PROGRESS

- CHICAGO AIRPORTS
- OFFICE OF THE STATE FIRE MARSHAL
- MEDICAID HOME HEALTH CARE
- SURVEY OF PROVIDER COSTS
- PILSEN-LITTLE VILLAGE COMMUNITY HEALTH CENTER
- DELTA DENTAL

| | | | |
|-------|--|-------|---|
| 12/98 | DHS: Inspector General | 7/92 | St. Anne's Lease |
| 9/98 | Comptroller's Offset System | 6/92 | State Police I-SEARCH Program |
| 6/98 | Nursing Home Prescreening | 5/92 | Privatizing Weigh Stations |
| 5/98 | IDOT's Road Construction Program | 4/92 | Henry Horner's Children's Care |
| 4/98 | Tuition & Fee Waivers | 3/92 | Governor's Council on Health & Physical Fitness |
| 5/97 | Professional Regulation - Physicians Regulated Under the Medical Practices Act | 3/92 | Case Management Practices |
| 12/96 | DMHDD - Office of the Inspector General | 1/92 | State Legal Services |
| 6/96 | IHSA - Site Selection for Boys Basketball Finals | 11/91 | State Regulation of Insurer Solvency |
| 4/96 | DMHDD - Reporting of Resident Abuse & Neglect | 8/91 | High Education "Systems of Systems" |
| 5/95 | Summer Unemployment at State Universities | 7/91 | Eastern Illinois University Coal Conversion Project |
| 2/95 | Laws Considered Obsolete | 6/91 | Special Analysis: Build Illinois |
| 1/95 | Public Aid's Child Support Program | 5/91 | Availability of Obstetric Care |
| 12/94 | Office of the Inspector General | 5/91 | Collection of Sales & Taxes Receivable |
| 6/94 | Toll Highway: Helicopters | 5/91 | Property Forfeited Under the Illinois Controlled Substances Act |
| 6/94 | DMHDD: Abuse & Neglect | 3/91 | Illinois Competitive Access & Reimbursement Equity Program |
| 5/94 | Correctional Industries | 3/91 | Nutritional Services Paid by the Department of Children & Family Services |
| 5/94 | Central Management Services: Telecommunications | 2/91 | Illinois Multi-Year Fixed Contractual Obligations |
| 3/94 | Collection of Money from Circuit Clerks | 2/91 | Administrative Citations: Environmental Protection Agency |
| 1/94 | State Housing Benefits | 10/90 | Project Chance Evaluation Contract |
| 5/93 | Public Aid: Property Transfers | 10/90 | Frequent Flyer Programs |
| 4/93 | Office of the Inspector General | 8/90 | Parents Too Soon Program |
| 4/93 | Early Intervention Services System | 7/90 | State University Tuition & Fee Policies & Practices |
| 4/93 | User Fees | 7/90 | Debt Collection Practices of Illinois & Other States |
| 11/92 | DMHDD: Abuse & Neglect | 5/90 | DMHDD: Abuse & Neglect |
| | | 4/90 | Veterans' Affairs Field Office Closures |
| | | 3/90 | Illinois Competitive Access & Reimbursement Equity Program |
| | | 1/90 | Public Aid's-Delta Dental |
| | | 12/89 | Regional Transportation Auth. |
| | | 11/89 | Illinois Sports Facilities Authority & the Chicago White Sox |

| | | | |
|-------|---|-------|---|
| 11/89 | Five State Retirement Systems' Financial Status | 11/85 | Hazardous Waste Management |
| 10/89 | Feasibility of Consolidating State Revenue Bond Agencies | 9/85 | Management & Collection of Claims Receivable |
| 7/89 | Commerce & Community Affairs' Economic Development Programs | 3/85 | Perinatal Medical Care |
| 5/89 | EPA's Hazardous Waste Management Program | 10/84 | State Employee Travel |
| 4/89 | Selected Auditor Comparability: Jobs & Pay | 10/84 | Feasibility Study: Rock Island Co. Facility |
| 2/89 | AIDS Testing: Statutory Requirements & Costs | 9/84 | Employment Security Unemployment Insurance |
| 1/89 | Public Univ. Instructional Costs | 8/84 | Salaried Non-working Time Benefits |
| 1/89 | Vehicle Emissions Testing Program | 8/84 | Responsible Relative Requirements |
| 10/88 | U of I Athletic Association | 5/84 | Bd. of Investment: 5 State Retirement Systems |
| 8/88 | JTPA | 10/83 | Commerce Comm.: Management Audits of Public Utilities |
| 7/88 | Audit Status of Circuit Courts | 5/83 | Contractual Legal Services |
| 6/88 | Dept. of Revenue - Corporate Income Tax | 4/83 | Industrial Commission |
| 5/88 | State Program of Internal Auditing | 12/82 | Procurement Policies & Procedures |
| 7/87 | Computer Acquisition & Use in Higher Education | 7/82 | Criminal History Components |
| 6/87 | Chicago Housing Authority | 4/82 | Financing of Improvements of Rock Island State Park |
| 6/87 | Cash Management Practices | 1981 | Chicago Road Fund |
| 4/87 | State Laboratory Services | 12/81 | DMHDD: Region 2 |
| 4/87 | U of I Hospital & Affiliated Clinics | 11/81 | Procurement of Real Property |
| 4/87 | Chicago's Use of State Appropriated Funds | 10/81 | Registration & Education: Investigation & Enforcement Functions |
| 10/86 | State Pensions Assets Investment Performance | 1/81 | Licensing & Regulation of Bingo |
| 10/86 | CMS - Lottery Building Lease | 1/81 | Chicago Bd. of Education |
| 10/86 | Property Management Problems - Mental Health Centers | 12/80 | Nursing Home Reimbursement System |
| 5/86 | Illinois Preferential Procurement Programs | 12/80 | DCFS Day Care Activities |
| 4/86 | State Toxicology Lab | 11/80 | Dept. of Personnel Management |
| 4/86 | Engineering Programs in Illinois - NIU | 10/80 | Public Aid's Local Office Management |
| 3/86 | Claims & Accounts Receivable | 9/80 | Licensing of Grain Dealers |
| 3/86 | Capitol Development Board: Construction of the State of Illinois Center | 7/80 | Illinois Fair Employment Practices Commission |
| 2/86 | Illinois Commerce Commission | 6/80 | Sect of State Vending Services |
| 2/86 | Advisory Boards & Commissions | 5/80 | Coastal Zone Management |
| 11/85 | Data Security Practices | 1/80 | Court of Claims |
| | | 1/80 | Cook Co. Health & Hospitals • |