



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**DEPARTMENT ON AGING**

State Compliance Examination  
For the Two Years Ended June 30, 2024

Release Date: August 5, 2025

FINDINGS THIS AUDIT: 19				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	3	10	13	2022	4, 6, 10	17, 18	
Category 2:	0	6	6	2020	11, 12, 14	19	
Category 3:	0	0	0	2018	8, 13		
TOTAL	3	16	19	2016	9	3, 15	
				2012	5		
FINDINGS LAST AUDIT: 27				2006		16	

**SYNOPSIS**

- (24-04) The Department did not comply with notification requirements of the Adult Protective Services Act.
- (24-05) The Department failed to maintain adequate controls over personal services.
- (24-10) The Department did not maintain adequate internal controls over users' access to its applications and data.

**Category 1:** Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

**Category 2:** Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

**Category 3:** Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **NONCOMPLIANCE WITH THE ADULT PROTECTIVE SERVICES ACT**

The Department on Aging (Department) did not comply with notification requirements of the Adult Protective Services Act (Act).

#### **Did not provide notification to required party**

During testing, we noted for two of 60 (3%) case investigations on abuse, abandonment, neglect, or financial exploitation of an eligible adult, the Department could not provide evidence of the Department having notified the eligible adult, or an eligible adult's guardian or agent, cared for by the caregiver, of the occurrence, that his or her caregiver's name may be placed on the Adult Protective Service Registry (Registry) based on a verified and substantiated finding of abuse, abandonment, neglect, or financial exploitation of an eligible adult (Finding 4, pages 19-20).

We recommended the Department either comply with notification requirements of the Act itself, or it should implement internal controls to adequately monitor the Adult Protective Services providers to ensure the notification requirements of the Act are met.

#### **Department partially agreed**

Department management partially concurred with this finding stating the Department has a robust monitoring, quality assurance and educational initiatives in place as controls to ensure compliance with this requirement. Additionally the Department stated, aside from the fact it is the provider versus the Department that provides the notice to an individual the Department respectfully submits that one instance should not rise to the level considered for material non-compliance.

#### **Accountant's Comment**

In an accountant's comment, we stated while we acknowledge the Department's monitoring, quality assurance, and education initiatives designed to support compliance, this requirement serves as a critical safeguard for vulnerable individuals and is fundamental to the integrity of the program; therefore, even two instances of noncompliance is significant and warrants a material classification.

### **INADEQUATE CONTROLS OVER PERSONAL SERVICES**

The Department failed to maintain adequate controls over personal services.

For our testing of personal services, the Department provided a population of active, newly hired, and terminated employees. However, we were unable to determine the completeness and accuracy of the listing provided in order to obtain reasonable

assurance on the reported hire and separation effective dates of employees in order to properly test compliance.

Despite these limitations, we selected a sample of employees to review personnel files, performance evaluations, payroll vouchers, time sheets, leave requests, accrued leave balances, overtime cards, and training certificates. Our testing identified the following:

**Did not have I-9 on file**

- One of 23 (4%) employees tested did not have Form I-9 in their personnel files. As a result, we were unable to verify whether the Department had examined the employee's identity and employment authorization.

**Did not complete annual evaluations**

- Four of 23 (17%) employees' performance evaluations were not completed during Fiscal Year 2024.

**Time sheets were not timely approved**

- Five of 23 (22%) employees had time sheets that were not approved in a timely manner, with delays ranging from 2 to 28 days.

**Did not complete annual trainings timely**

- One of 23 (4%) employees tested did not complete the 2022 annual ethics training on time, with a delay of 8 days.

- Three of 23 (13%) employees tested did not complete the 2022 annual harassment and discrimination prevention training on time, with delays ranging from 3 to 8 days.

- One of 23 (4%) employees tested completed the 2022 annual combined Identity Protection Act and security awareness training six days late.

**Overtime lacked documentation of prior approval**

- Ten of 45 (22%) overtime transactions lacked documentation of prior supervisory approval (Finding 5, pages 21-24). **This finding has been reported since 2012.**

We recommended the Department maintain complete and accurate employee listings, retain and properly complete the Form I-9s, complete performance evaluations at least annually, timely approve timesheets, timely complete the mandated training programs, and ensure that all overtime transactions receive prior supervisory approval and are supported by appropriate documentation.

**Department agreed**

The Department agreed with this finding. Please see the full State Compliance Examination Report for further details of the Department's response.

## **INADEQUATE CONTROLS OF ACCESS TO APPLICATIONS AND DATA**

The Department did not maintain adequate internal controls over users' access to its applications and data.

During testing of eight applications to determine whether an annual review of user access was completed for each fiscal year tested, we noted the following:

**Did not review user rights annually**

**Could not provide evidence of  
Department review over user rights**

**Department agreed**

- The Department did not conduct an annual review of users' access rights during Fiscal Year 2023 for five (63%) applications.
- The Department was not able to provide supporting documentation evidencing review of users' access rights during Fiscal Year 2023 was performed for three (37%) applications (Finding 10, pages 36-37).

We recommended the Department conduct and document periodic reviews of users of its systems to ensure access is appropriate.

Management indicated that the Department concurs with this finding, and the Department conducted a comprehensive examination of users' access rights for all applications, servers, and Resource Access Control Facility (RACF) Mainframe IDs and terminated access rights for users that no longer required access. Management additionally noted this review process will continue as an ongoing security practice.

**OTHER FINDINGS**

The remaining findings pertain to fiscal and administrative responsibilities, statutory mandates, and information technology controls. We will review the Department's progress towards the implementation of our recommendations in our next State compliance examination.

## **ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Department for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001, 2024-002, and 2024-004 through 2024-014. Except for the noncompliance described in these findings, the accountants stated the Department complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Maharlika PLLC.

**SIGNED ORIGINAL ON FILE**

---

COURTNEY DZIERWA  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

---

FRANK J. MAUTINO  
Auditor General

FJM:EGB