



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES**

State Compliance Examination  
 For the Two Years Ended June 30, 2023

Release Date: July 2, 2024

| FINDINGS THIS AUDIT: 7 | AGING SCHEDULE OF REPEATED FINDINGS |          |          |                |            |            |            |
|------------------------|-------------------------------------|----------|----------|----------------|------------|------------|------------|
|                        | New                                 | Repeat   | Total    | Repeated Since | Category 1 | Category 2 | Category 3 |
| Category 1:            | 1                                   | 0        | 1        | 2015           |            | 3          |            |
| Category 2:            | 2                                   | 4        | 6        | 2019           |            | 2          |            |
| Category 3:            | 0                                   | 0        | 0        | 2021           |            | 5,6        |            |
| <b>TOTAL</b>           | <b>3</b>                            | <b>4</b> | <b>7</b> |                |            |            |            |
| FINDINGS LAST AUDIT: 5 |                                     |          |          |                |            |            |            |

**SYNOPSIS**

- (23-01) The Illinois Council on Developmental Disabilities (Council) failed to properly complete monthly reconciliations of its records maintained by the Office of Comptroller.
- (23-03) The Council was not fully seated and had several members serving on expired terms.

**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**

**INADEQUATE CONTROLS OVER  
RECONCILIATIONS**

The Illinois Council on Developmental Disabilities (Council) failed to properly complete monthly reconciliations of its records maintained by the Office of Comptroller (Comptroller).

During testing, we noted the following:

- Two of 28 (7%) required reconciliations of the Council's internal expenditures records to the Comptroller's *Monthly Appropriation Status Report* (SB01) were performed 11 to 27 days late.
- Two of 24 (8%) required reconciliations of the Council's internal receipts records to the Comptroller's *Monthly Revenue Status Report* (SB04) reconciliations were performed 11 to 27 days late.
- Two of 24 (8%) required reconciliations of the Council's internal expenditure and receipt records to the Comptroller's *Monthly Cash Report* (SB05) were performed 11 to 27 days late.

**Reconciliations performed 11 to 27 days late**

**SB05 differences in beginning balances of \$36,382 for June 30, 2022 and \$10,304 for June 30, 2023**

In addition, during our review of the June 30, 2022 and June 30, 2023 SB05 reconciliations prepared by the Council, we noted differences in beginning balances of \$36,382 for June 30, 2022 and \$10,304 for June 30, 2023 against the SB05 balances. The Council could not provide explanations for those differences. (Finding 1, pages 10-11)

We recommended the Council ensure all reconciliations are prepared timely as required by the SAMS Manual and discrepancies between Comptroller and Council records are reviewed and investigated accordingly.

**The Council agrees with the recommendation**

The Council agreed with the recommendation. The Council stated they will strengthen processes to ensure reconciliations are completed within the required timeframe. In addition, the Council stated they will investigate any discrepancies between the Comptroller and Council records.

**NONCOMPLIANCE WITH ILLINOIS COUNCIL ON  
DEVELOPMENTAL DISABILITIES LAW**

The Council was not fully seated and had several members serving on expired terms.

During testing, we noted the following:

**Board was not fully seated**

- The Council’s Board was not fully seated during the examination period. Of the statutorily required 19 seats, we noted 18 were filled. The vacant seat was one of the two voting members that represents local and non-governmental agency and private non-profit groups concerned with services for individuals with developmental disabilities.

**Board members serving expired terms**

- Seven of 18 (39%) Board members appointed by the Governor were serving under expired terms as of June 30, 2023. Six of these members served two consecutive terms, and the second term for these individuals expired between January 2015 and January 2023.

**Failure to advise the Governor’s Office**

- Though the Council provided appointment recommendations and rotational requirements to the Governor’s Office during Fiscal Year 2022, the Council did not advise the Governor’s Office of the Board’s membership requirements and vacancies during Fiscal Year 2023. (Finding 3, Pages 14-15) **This finding has been reported since 2015.**

We recommended the Council work with the Governor’s Office to ensure Council vacancies are filled and reappointments or replacements of members with expired terms are made in a timely manner.

**The Council agrees with the recommendation**

The Council agreed with the recommendation. The Council stated they will provide appointment recommendations and rotational requirements to the Governor’s Office in a timely manner.

**OTHER FINDINGS**

The remaining findings pertain to voucher processing weakness, inadequate controls over reporting, weaknesses in cybersecurity programs, weakness in disaster recovery planning, and inadequate controls over the review of internal controls over service provider. We will review the Council’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 Council for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2023-001. Except for the noncompliance described in this finding, the accountants

stated the Council complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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