STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

STATE UNIVERSITIES CIVIL SERVICE SYSTEM

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: August 13, 2026

FINDINGS THIS AUDIT: 3	New	Repeat	Total
Category 1:	**1**	**1**	**2**
Category 2:	**0**	**1**	**1**
Category 3:	**0**	**0**	**0**
TOTAL	**1**	**2**	**3**

FINDINGS LAST AUDIT: 2

AGING SCHEDULE OF REPEATED FINDINGS			
Repeated Since	**Category 1**	**Category 2**	**Category 3**
2023	**25-01**		
2021		25-03	

SYNOPSIS

- (**25-01**) The State Universities Civil Service System's (System) internal controls over its voucher processing function were not operating effectively during the examination period.

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

VOUCHER PROCESSING INTERNAL CONTROLS NOT OPERATING EFFECTIVELY

The State Universities Civil Service System's (System) internal controls over its voucher processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning (ERP) System operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the System to determine whether certain key attributes were properly entered by the System's staff into the ERP System. In order to determine the operating effectiveness of the System's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's ERP System based on supporting documentation. The attributes tested were 1) vendor information, 2) expenditure amount, 3) object(s) of expenditure, and 4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

Key attributes were not properly entered into the ERP system

Our testing noted seven of 160 (4%) attributes were not properly entered into the ERP System. Specifically, the System did not enter the later of the receipt date of the proper bill or the receipt of goods and/or services into the ERP System correctly for seven of 40 (18%) vouchers tested, totaling $33,109. Therefore, the System's internal controls over voucher processing **were not operating effectively**

Even given the limitations noted above, we conducted an analysis of the System's expenditures data for Fiscal Years 2024 and 2025 and noted the following:

Vouchers approved untimely

- The System did not timely approve 3 of 490 (1%) vouchers, totaling $10,567, processed during the examination period. We noted these vouchers were approved between 36 and 51 days after receipt of a proper bill or other obligating document.

Improper payment of sales tax

- For 1 of 40 (3%) vouchers selected for testing, totaling $255, the payment included sales tax in the amount of $15. (Finding 1, Pages 10-12).

We recommended the System design and maintain internal controls to provide assurance its data entry of key attributes into the ERP System is complete and accurate. In addition, we recommend the System timely approve proper bills and obligations due within 30 days of receipt. Finally, we recommended the System ensure sales tax is not paid on purchases.

The System agreed with the finding

The System agreed with the finding.

OTHER FINDINGS

The remaining findings pertain to system security and cybersecurity programs and practices. We will review the System'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 System for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2025-001 and 2025-002. Except for the noncompliance described in these findings, the accountants stated the System complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:AXG