



STATE OF ILLINOIS

Single Audit Report

For the Year Ended June 30, 2025

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois

Independent Auditors' Report on the
Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of the Schedule of Expenditures of Federal Awards
Performed in Accordance with *Government Auditing Standards*

Independent Auditors' Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance

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Single Audit Report

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Other Reports Issued Applicable to the Single Audit:

The Annual Comprehensive Financial Report of the State of Illinois for the year ended June 30, 2025 was issued under separate cover by other special assistant auditors of the Auditor General of the State of Illinois.

The Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the year ended June 30, 2025 was issued under separate cover by other special assistant auditors of the Auditor General of the State of Illinois.

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Summary

The compliance audit testing performed in this audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance).

Auditors' Reports

The auditors' report on compliance and on internal control applicable to each major program contains modifications for the following programs:

Adverse:

Food Distribution Cluster (10.565/10.568/10.569)

Qualified (Scope Limitation):

Summer Electronic Benefits Transfer Program for Children (10.646)

Qualified (Noncompliance):

SNAP Cluster (10.551/10.561)

WIC Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)

Unemployment Insurance (UI) (17.225)

WIOA Cluster (17.258/17.259/17.278)

Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19

Airports Programs (20.106)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205)

Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)

Twenty-First Century Community Learning Centers (84.287)

Student Support and Academic Enrichment Program (84.424)

Aging Cluster (93.044/93.045/93.053)

COVID-19 – Immunization Cooperative Agreements (93.268)

COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)

Temporary Assistance for Needy Families (TANF) (93.558)

Low-Income Home Energy Assistance (93.568)

Child Care and Development Fund Cluster (93.575/93.596)

Foster Care Title IV-E (93.658)

Adoption Assistance (93.659)

Social Services Block Grant (93.667)

Children's Health Insurance Program (CHIP) (93.767)

Medicaid Cluster (93.775/93.777/93.778)

Block Grants for Prevention and Treatment of Substance Abuse (93.959)

Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)

Homeland Security Grant Program (97.067)

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Summary

Summary of Audit Findings

Number of audit findings:	<u>This audit</u>	<u>Prior audit</u>
This audit	53	51
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KPMG LLP
Aon Center
Suite 5500
200 E. Randolph Street
Chicago, IL 60601-6436

Independent Auditors' Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Honorable Christopher B. Meister
Auditor General
State of Illinois

Report on the Audit of the Schedule of Expenditures of Federal Awards

Opinion

As special assistant auditors for the Auditor General, we have audited the accompanying schedule of expenditures of federal awards of the State of Illinois for the year ended June 30, 2025, and the related notes (the Schedule).

In our opinion, the accompanying Schedule presents fairly, in all material respects, the expenditures of federal awards of the State of Illinois for the year ended June 30, 2025 in accordance with the cash basis of accounting described in note 1(c).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the State of Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to note 1(c) of the Schedule, which describes the basis of accounting. The Schedule is prepared on the cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the cash basis of accounting described in note 1(c), and for determining that the cash basis of accounting is an acceptable basis of accounting for the preparation of the Schedule in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.



Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

As described in note 1(a) to the Schedule, the Schedule does not include expenditures of federal awards for those agencies determined to be component units of the State of Illinois for financial statement purposes. Each of these agencies has their own independent audit in compliance with the Uniform Guidance, if required.

Also as described in note 1(a) to the Schedule, the Schedule does not include federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission, under the Federal Family Educational Loan program ALN 84.032L. IDAPP uses a service organization and has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2026 on our consideration of the State of Illinois' internal control over financial reporting for the Schedule and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting for the Schedule and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois' internal control over financial reporting for the Schedule or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Illinois' internal control over financial reporting for the Schedule and compliance.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
October 15, 2026

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
<u>R&D Cluster</u>			
U.S. Department of Agriculture			
Specialty Crop Block Grant Program - Farm Bill	10.170	\$ 64,273	\$ 64,273
U.S. Department of Transportation			
Highway Planning and Construction	20.205	4,758,572	4,724,212
U.S. Department of Education			
Statewide Longitudinal Data Systems	84.372A	718,509	—
U.S. Department of Health and Human Services			
Food and Drug Administration Research	93.103	354,487	—
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	148,577	—
R&D Cluster Total		<u>6,044,418</u>	<u>4,788,485</u>
<u>U.S. Department of Agriculture</u>			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	199,451	—
Conservation Reserve Program	10.069	298,595	96,175
Voluntary Public Access and Habitat Incentive Program	10.093	673,373	397,864
Market Protection and Promotion	10.163	66,800	—
Specialty Crop Block Grant Program - Farm Bill	10.170	582,778	530,480
COVID-19 - Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	10.182	18,139,840	424,492
Local Food for Schools Cooperative Agreement Program	10.185	1,502,563	1,497,999
The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187	2,102,785	2,096,204
Resilient Food System Infrastructure Program	10.190	89,627	28,920
Commodity Credit Corporation (CCC) Funding to Alleviate Emergency Supply Chain Disruption in the			
Commodity Supplemental Food Program (CSFP)	10.194	221,250	221,250
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	8,915,620	—
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	24,595	24,595
Supplemental Nutrition Assistance Program Fraud Framework Implementation Grant	10.535	147,107	—
Supplemental Nutrition Assistance Program Employment and Training (E&T) Data and Technical Assistance Grants	10.537	15,318	—
Child Nutrition-Technology Innovation Grant	10.541	298,145	—
Non-Cash - COVID-19 - Pandemic Electronic Benefits Transfer Food Benefits	10.542	7,771	—
Supplemental Nutrition Assistance Program Cluster:			
Non-Cash - Supplemental Nutrition Assistance Program	10.551	\$ 4,477,445,784	—
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	184,597,135	31,989,429
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	<u>14,851,818</u>	—
Total Supplemental Nutrition Assistance Program Cluster		4,676,894,737	
Child Nutrition Cluster:			
School Breakfast Program	10.553	190,413,372	190,236,203
National School Lunch Program	10.555	583,944,135	583,074,494
Non-Cash - National School Lunch Program	10.555	66,681,169	66,627,546
Special Milk Program for Children	10.556	1,350,554	1,350,554
Summer Food Service Program for Children	10.559	16,831,609	16,820,540
Fresh Fruit and Vegetable Program	10.582	<u>5,222,628</u>	<u>5,222,628</u>
Total Child Nutrition Cluster		864,443,467	

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
Women, Infants, and Children Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 211,116,030	\$ 94,135,589
Child and Adult Care Food Program	10.558	173,768,929	172,045,422
State Administrative Expenses for Child Nutrition	10.560	10,019,067	—
Food Distribution Cluster:			
Commodity Supplemental Food Program	10.565	\$ 860,674	761,668
Non-Cash - Commodity Supplemental Food Program	10.565	3,844,869	3,844,869
Emergency Food Assistance Program (Administrative Costs)	10.568	2,660,874	2,584,932
COVID-19 - Emergency Food Assistance Program (Administrative Costs)	10.568	1,230,168	1,230,168
Non-Cash - Emergency Food Assistance Program (Food Commodities)	10.569	41,774,478	41,774,478
Total Food Distribution Cluster		50,371,063	
Women, Infants, and Children Farmers' Market Nutrition Program (FMNP)	10.572	282,546	110,457
Senior Farmers Market Nutrition Program	10.576	1,186,485	—
Child Nutrition Discretionary Grants Limited Availability	10.579	1,401,533	1,351,276
Farm to School State Formula Grant	10.645	764,226	—
Summer Electronic Benefit Transfer Program:			
Summer Electronic Benefit Transfer Program for Children	10.646	3,813,347	—
Non-Cash - Summer Electronic Benefit Transfer Program for Children	10.646	239,582,148	—
Summer Electronic Benefit Transfer Program Total		243,395,495	
COVID-19 - Pandemic Electronic Benefits Transfer Administrative Costs	10.649	40,365	—
Cooperative Forestry Assistance	10.664	250,568	—
Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665	238,013	—
Total Schools and Roads Cluster		238,013	
Urban and Community Forestry Program	10.675	818,793	587,475
Forest Legacy Program	10.676	16,585	—
Forest Stewardship Program	10.678	526,518	—
Pass-Through from Slow the Spread Foundation (QHYVAGN844)			
Forest Health Protection	10.680	63,933	—
State & Private Forestry Cooperative Fire Assistance	10.698	595,620	168,929
Inflation Reduction Act Urban & Community Forestry Program	10.727	1,434,141	1,384,449
Soil and Water Conservation	10.902	2,341,094	—
Conservation Stewardship Program	10.924	177,577	177,577
U.S. Department of Agriculture Total		6,273,432,403	1,220,796,662
<u>U.S. Department of Commerce</u>			
State Digital Equity Planning and Capacity Grant	11.032	90,135	—
Broadband Equity, Access, and Deployment Program	11.035	3,597,092	—
Economic Development Cluster:			
Economic Adjustment Assistance	11.307	1,120,901	1,120,901
Total Economic Development Cluster		1,120,901	

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
Interjurisdictional Fisheries Act of 1986	11.407	\$ 15,639	\$ 15,639
Coastal Zone Management Administration Awards	11.419	2,413,582	622,329
Office for Coastal Management	11.473	87,220	—
U.S. Department of Commerce Total		<u>7,324,569</u>	<u>1,758,869</u>
<u>U.S. Department of Defense</u>			
Procurement Technical Assistance For Business Firms	12.002	835,964	351,704
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	676,851	—
Military Construction, National Guard	12.400	35,589,877	—
National Guard Military Operations and Maintenance Projects	12.401	30,664,210	—
National Guard ChalleNGe Program	12.404	8,396,983	—
U.S. Department of Defense Total		<u>76,163,885</u>	<u>351,704</u>
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grants – Entitlement/Special Purpose Grants Cluster:			
Community Development Block Grants/Entitlement Grants	14.218	\$ <u>13,518</u>	—
Total Community Development Block Grants – Entitlement/Special Purpose Grants Cluster		13,518	
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	28,211,978	26,497,328
Emergency Solutions Grant Program	14.231	4,909,690	4,703,331
Housing Opportunities for Persons with Acquired Immunodeficiency Syndrome	14.241	3,379,792	3,379,792
Fair Housing Assistance Program	14.401	271,945	—
U.S. Department of Housing and Urban Development Total		<u>36,786,923</u>	<u>34,580,451</u>
<u>U.S. Department of Interior</u>			
Energy Community Revitalization Program (ECRP)	15.018	3,857,763	—
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	3,191,596	103,784
Abandoned Mine Land Reclamation (AMLR)	15.252	18,012,693	1,215,023
Fish and Wildlife Cluster:			
Sport Fish Restoration	15.605	8,623,199	5,088,610
Wildlife Restoration and Basic Hunter Education and Safety	15.611	<u>25,606,381</u>	9,941,825
Total Fish and Wildlife Cluster		34,229,580	
Fish and Aquatic Conservation - Aquatic Invasive Species	15.608	4,772,960	4,772,960
Cooperative Endangered Species Conservation Fund	15.615	130,177	33,541
Coastal	15.630	38,511	—
State Wildlife Grants	15.634	2,681,450	1,256,470
Great Lakes Restoration	15.662	9,646,600	6,894,115
White-nose Syndrome National Response Implementation	15.684	41,975	41,975
Historic Preservation Fund Grants-In-Aid	15.904	1,377,314	134,986
Outdoor Recreation Acquisition, Development and Planning	15.916	<u>1,940,241</u>	<u>1,690,327</u>
U.S. Department of Interior Total		<u>79,920,860</u>	<u>31,173,616</u>

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
<u>U.S. Department of Justice</u>			
Sexual Assault Services Formula Program	16.017	\$ 790,518	\$ 789,958
Matthew Shepard and James Byrd, Jr. Hate Crimes Education, Investigation and Prosecution Program	16.040	15,408	—
Community-Based Violence Intervention and Prevention Initiative	16.045	662,713	662,713
Khalid Jabara and Heather Heyer NO HATE Act	16.048	367,738	145,668
Services for Trafficking Victims	16.320	97,961	62,260
Education, Training, and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	18,488	18,488
Juvenile Justice and Delinquency Prevention	16.540	377,727	351,719
Missing Children's Assistance	16.543	646,348	—
Delinquency Prevention Program	16.548	\$ 89,778	89,778
Pass-Through from Coalition for Juvenile Justice (U754GBLQ6N97)			
Delinquency Prevention Program	16.548	4,392	—
Total Delinquency Prevention Program		94,170	—
State Justice Statistics Program for Statistical Analysis Centers	16.550	16,051	—
National Criminal History Improvement Program (NCHIP)	16.554	52,140	—
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	312,827	—
Crime Victim Assistance	16.575	47,144,629	45,215,766
Crime Victim Compensation	16.576	4,412,046	—
Treatment Court Discretionary Grant Program	16.585	424,889	365,461
Violence Against Women Formula Grants	16.588	7,343,388	7,030,127
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	5,300	5,300
Residential Substance Abuse Treatment for State Prisoners	16.593	868,773	604,288
Pass-Through from Hoyleton Youth & Family Services (UK7BDP7HPAS8):			
Project Safe Neighborhoods	16.609	63,564	—
Pass-Through from County of Winnebago (SBEVXUKXKGK3)			
Project Safe Neighborhoods	16.609	85,544	—
Total Project Safe Neighborhoods		149,108	—
Public Safety Partnership and Community Policing Grants	16.710	538,903	—
Edward Byrne Memorial Justice Assistance Grant Program	16.738	4,213,185	3,779,461
Deoxyribonucleic Acid Backlog Reduction Program	16.741	2,663,620	—
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	903,118	686,453
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	85,268	20,847
Harold Rogers Prescription Drug Monitoring Program	16.754	1,814,990	—
Second Chance Act Reentry Initiative	16.812	308,173	93,079
John R. Justice Prosecutors and Defenders Incentive Act	16.816	178,215	—
Postconviction Testing of DNA Evidence	16.820	131,950	—
Emergency Law Enforcement Assistance Grant	16.824	37,661	37,661
Justice Reinvestment Initiative	16.827	714,109	6,029
Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE	16.828	34,935	2,900
Domestic Trafficking Victim Program	16.834	27,121	26,975
Equitable Sharing Program	16.922	528,679	509,770
U.S. Department of Justice Total		75,980,149	60,504,701

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
<u>U.S. Department of Labor</u>			
Labor Force Statistics	17.002	\$ 2,904,277	\$ —
Compensation and Working Conditions	17.005	100,612	—
Employment Service Cluster:			
Employment Service/Wagner-Peyser Funded Activities	17.207	\$ 26,866,893	—
Jobs for Veterans State Grants	17.801	<u>4,977,894</u>	—
Total Employment Service Cluster		31,844,787	
Unemployment Insurance	17.225	2,445,265,153	—
COVID-19 - Unemployment Insurance	17.225	<u>21,789,765</u>	—
Total Unemployment Insurance		2,467,054,918	
Senior Community Service Employment Program	17.235	3,137,515	2,969,435
Trade Adjustment Assistance	17.245	3,252,705	2,501,847
Workforce Innovation and Opportunity Act Cluster:			
Workforce Innovation and Opportunity Act, Adult Programs	17.258	42,503,884	38,015,807
Workforce Innovation and Opportunity Act Youth Activities	17.259	44,829,773	40,076,714
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grants	17.278	<u>58,852,804</u>	48,959,813
Total Workforce Innovation and Opportunity Act Cluster		146,186,461	
H-1B Job Training Grants	17.268	(1,133)	—
Reentry Employment Opportunities	17.270	1,179,561	1,073,379
Work Opportunity Tax Credit Program (WOTC)	17.271	908,840	—
Temporary Labor Certification for Foreign Workers	17.273	508,581	—
Workforce Innovation and Opportunity Act National Dislocated Worker Grants / WIA National Emergency Grants	17.277	6,514,664	6,478,190
Registered Apprenticeship	17.285	2,733,153	2,452,861
Occupational Safety and Health State Program	17.503	1,180,951	—
Consultation Agreements	17.504	1,966,271	—
Mine Health and Safety Grants	17.600	256,373	—
Women's Bureau	17.700	<u>1,026,242</u>	963,696
U.S. Department of Labor Total		<u>2,670,754,778</u>	<u>143,491,742</u>
<u>U.S. Department of Transportation</u>			
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	75,273,759	74,737,282
COVID-19 - Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	<u>2,574,387</u>	2,574,387
Total Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs		77,848,146	
Highway Research and Development Program	20.200	1,352,010	30,545
Highway Planning and Construction	20.205	2,448,254,507	133,623,602
COVID-19 - Highway Planning and Construction	20.205	<u>36,058,324</u>	1,016,305
Total Highway Planning and Construction		2,484,312,831	

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
Highway Training and Education	20.215	\$ 238,407	\$ —
Federal Motor Carrier Safety Administration Cluster:			
Motor Carrier Safety Assistance	20.218	\$ 9,947,982	—
Total Federal Motor Carrier Safety Administration Cluster		9,947,982	
Recreational Trails Program	20.219	1,532,031	1,532,031
Federal Lands Access Program	20.224	1,128,473	69,471
Railroad Development	20.314	9,537	9,537
High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	20.319	21,497,551	—
Federal-State Partnership for Intercity Passenger Rail	20.326	82,338	—
Federal Transit Cluster:			
Federal Transit Capital Investment Grants	20.500	105,131	105,131
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	14,399,994	—
Total Federal Transit Cluster		14,505,125	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	6,833,013	2,318,773
Formula Grants for Rural Areas and Tribal Transit Program:	20.509	33,365,064	20,516,539
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	904,616	904,616
Total Formula Grants for Rural Areas and Tribal Transit Program		34,269,680	
Transit Services Programs Cluster:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	17,005,977	—
Total Transit Services Programs Cluster		17,005,977	
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528	4,605,645	2,590
Highway Safety Cluster:			
State and Community Highway Safety	20.600	15,874,890	10,486,417
National Priority Safety Programs	20.616	11,005,951	1,256,976
Total Highway Safety Cluster		26,880,841	
Incentive Grant Program to Prohibit Racial Profiling	20.611	351,042	—
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614	273,713	—
Pipeline Safety Program State Base Grant	20.700	2,601,885	—
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	1,208,632	1,168,965
Pipeline Emergency Response Grant (PERG)	20.706	236,306	—
State Damage Prevention Program Grants	20.720	86,229	—
Pipeline and Hazardous Materials Safety Administration Pipeline Safety Program One Call Grant	20.721	46,899	—
Pipeline and Hazardous Materials Safety Administration Pipeline Safety Underground Natural Gas Storage Grant	20.725	284,928	—
National Infrastructure Investments	20.933	8,070,748	3,005,362
Nationally Significant Freight and Highway Projects	20.934	35,235,818	656
Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	20.941	27,933	—
U.S. Department of Transportation Total		2,750,473,720	253,359,186

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Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
<u>U.S. Treasury Department</u>			
COVID-19 - Coronavirus Relief Fund	21.019	\$ (2,052,189)	\$ —
Emergency Rental Assistance Program	21.023	2,142,699	2,142,699
Homeowner Assistance Fund	21.026	(873,319)	(873,319)
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 13,895,147	12,269,156
Pass-Through from City of Chicago (V99FJ8MSDB43):			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	193,570	—
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		14,088,717	
COVID-19 - Coronavirus Capital Projects Fund	21.029	53,011,013	52,255,311
U.S. Treasury Department Total		66,316,921	65,793,847
<u>Equal Employment Opportunity Commission</u>			
Employment Discrimination State and Local Fair Employment Practices Agency Contracts	30.002	432,138	—
Equal Employment Opportunity Commission Total		432,138	—
<u>General Services Administration</u>			
Non-Cash - Donation of Federal Surplus Personal Property	39.003	5,551,479	5,480,291
General Services Administration Total		5,551,479	5,480,291
<u>National Endowment for the Arts</u>			
Promotion of the Arts Partnership Agreements	45.025	1,137,067	1,102,997
National Endowment for the Arts Total		1,137,067	1,102,997
<u>National Endowment for the Humanities</u>			
Promotion of the Humanities Research	45.161	79,209	—
National Endowment for the Humanities Total		79,209	—
<u>Institute of Museum and Library Services</u>			
Grants to States	45.310	5,567,908	3,763,662
Institute of Museum and Library Services Total		5,567,908	3,763,662
<u>U.S. Small Business Administration</u>			
Small Business Development Centers	59.037	5,357,997	2,020,473
State Trade Expansion	59.061	501,526	329,429
U.S. Small Business Administration Total		5,859,523	2,349,902
<u>U.S. Department of Veterans Affairs</u>			
Veterans State Domiciliary Care	64.014	344,351	—
Veterans State Nursing Home Care	64.015	50,724,487	—
All-Volunteer Force Educational Assistance	64.124	1,643,471	—
U.S. Department of Veterans Affairs Total		52,712,309	—

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<u>U.S. Environmental Protection Agency</u>			
State and Tribal Indoor Radon Grants	66.032	\$ 344,931	\$ 331,970
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	1,360,060	—
Climate Pollution Reduction Grants	66.046	322,836	158,638
Clean Ports Program	66.051	5,618	—
Multipurpose Grants to States and Tribes	66.204	110,261	5,551
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	59,600	—
State Underground Water Source Protection	66.433	545,718	—
Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	66.442	7,281	—
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444	89,319	—
Water Quality Management Planning	66.454	510,526	437,775
Clean Water State Revolving Fund	66.458	98,866,713	96,869,390
Nonpoint Source Implementation Grants	66.460	7,529,244	5,983,537
Drinking Water State Revolving Fund	66.468	119,453,692	117,862,753
Geographic Programs - Great Lakes Restoration Initiative	66.469	210,116	—
Beach Monitoring and Notification Program Implementation Grants	66.472	34,556	—
Support for the Gulf Hypoxia Action Plan	66.485	563,250	73,930
Performance Partnership Grants	66.605	25,940,891	1,291,238
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	68,805	—
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	29,961	—
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	3,870,916	—
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804	764,652	—
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	6,127,334	—
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809	74,639	—
State and Tribal Response Program Grants	66.817	1,281,626	—
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	307,754	299,672
State Programs for Control of Coal Combustion Residuals	66.820	468,875	—
U.S. Environmental Protection Agency Total		<u>268,949,174</u>	<u>223,314,453</u>
<u>U.S. Department of Energy</u>			
State Energy Program	81.041	2,541,535	1,537,510
Weatherization Assistance for Low-Income Persons	81.042	29,887,572	18,087,917
Fossil Energy Research and Development	81.089	177,803	105,049
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	72,675	60,675
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	60,680	25,755
U.S. Department of Energy Total		<u>32,740,265</u>	<u>19,816,906</u>

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<u>U.S. Department of Education</u>			
Adult Education - Basic Grants to States	84.002	\$ 24,239,177	\$ 22,043,220
Title I Grants to Local Educational Agencies	84.010A	841,918,401	833,435,926
Migrant Education State Grant Program	84.011A	2,954,839	1,101,154
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A	503,508	—
Special Education Cluster (IDEA):			
Special Education Grants to States (IDEA)	84.027A	\$ 616,903,586	595,414,780
COVID-19 - Special Education Grants to States (IDEA)	84.027X	341,463	341,463
Special Education Preschool Grants	84.173A	18,139,264	17,752,946
COVID-19 - Special Education Preschool Grants	84.173X	29,411	29,411
Total Special Education Cluster (IDEA)		635,413,724	
Career and Technical Education - Basic Grants to States	84.048	100,727	—
Career and Technical Education - Basic Grants to States	84.048A	48,180,793	44,626,034
Total Career and Technical Education - Basic Grants to States		48,281,520	
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126A	157,890,252	—
Migrant Education Coordination Program	84.144F	38,000	—
Rehabilitation Services Independent Living Services for Older Individuals Who Are Blind	84.177	1,232,297	1,232,297
Special Education-Grants for Infants and Families	84.181A	19,799,171	—
School Safety National Activities	84.184H	2,517,091	—
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187B	553,312	553,312
Education for Homeless Children and Youth	84.196A	5,625,173	5,048,014
Twenty-First Century Community Learning Centers	84.287C	44,018,938	42,816,217
Special Education - State Personnel Development	84.323A	2,083,547	—
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326T	314,581	314,581
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334S	948,352	400,841
Rural Education	84.358B	1,519,339	1,505,178
English Language Acquisition State Grants	84.365A	34,699,009	33,804,302
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	83,612,375	82,406,902
Competitive Grants for State Assessments	84.368A	1,797	—
Grants for State Assessments and Related Activities	84.369A	7,913,252	—
Disability Innovation Fund (DIF)	84.421E	4,307,678	1,817,895
Student Support and Academic Enrichment Program	84.424A	75,576,513	75,292,422
Student Support and Academic Enrichment Program	84.424F	19,099,645	19,041,961
Student Support and Academic Enrichment Program	84.424H	30,357	—
Total Student Support and Academic Enrichment Program		94,706,515	

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COVID-19 - Education Stabilization Fund	84.425C	\$ 121,961	\$ 121,961
COVID-19 - Education Stabilization Fund	84.425D	9,438,064	9,433,308
COVID-19 - Education Stabilization Fund	84.425U	932,474,109	916,792,776
COVID-19 - Education Stabilization Fund	84.425V	19,829,147	19,429,147
COVID-19 - Education Stabilization Fund	84.425W	6,789,810	5,016,473
Total Education Stabilization Fund		\$ 968,653,091	
U.S. Department of Education Total		2,983,744,939	2,729,772,522
<u>National Archives and Records Administration</u>			
National Historical Publications and Records Grants	89.003	38,545	28,000
National Archives and Records Administration Total		38,545	28,000
<u>Election Assistance Commission</u>			
Help America Vote Act Requirements Payments	90.401	16,961	—
HAVA Election Security Grants	90.404	2,034,313	1,464,330
Election Assistance Commission Total		2,051,274	1,464,330
<u>U.S. Department of Health and Human Services</u>			
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	173,497	173,497
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	804,456	804,456
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	88,746	88,746
Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		893,202	
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	955,112	955,112
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	484,981	484,981
Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		1,440,093	
<u>Aging Cluster:</u>			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	20,346,230	20,200,146
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	3,984,591	3,984,591
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	31,990,863	30,480,897
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	6,039,285	6,039,285
Nutrition Services Incentive Program	93.053	5,269,928	5,269,928
Total Aging Cluster		67,630,897	
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	67,543	67,543
National Family Caregiver Support, Title III, Part E	93.052	6,596,907	6,596,907
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	1,569,639	1,569,639
Total National Family Caregiver Support, Title III, Part E		8,166,546	

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Public Health Emergency Preparedness	93.069	\$ 16,554,770	\$ 9,538,016
Environmental Public Health and Emergency Response	93.070	705,684	88,647
Medicare Enrollment Assistance Program	93.071	564,161	531,167
Lifespan Respite Care Program	93.072	310,570	310,570
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	720,095	—
Cooperative Agreements to Promote Adolescent Health through School-Based Human Immunodeficiency Virus/STD Prevention and School-Based Surveillance	93.079	32,096	—
Guardianship Assistance	93.090	9,640,564	—
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	1,758,644	1,757,198
Food and Drug Administration Research	93.103	290,374	—
Maternal and Child Health Federal Consolidated Programs	93.110	1,527,887	204,446
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1,814,527	3,727
Emergency Medical Services for Children	93.127	118,510	52,267
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	382,377	96,072
Injury Prevention and Control Research and State and Community Based Programs	93.136	4,580,832	2,318,710
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2,626,670	2,553,396
Grants to States for Loan Repayment	93.165	823,093	—
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	423,713	—
Family Planning Services	93.217	6,268,921	4,963,793
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	284,780	284,780
Grants to States to Support Oral Health Workforce Activities	93.236	310,299	168,494
State Capacity Building	93.240	415,204	—
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	12,963,413	8,609,159
Early Hearing Detection and Intervention	93.251	128,397	39,265
Immunization Cooperative Agreements	93.268	\$ 7,574,917	1,392,217
Non-Cash - Immunization Cooperative Agreements	93.268	127,726,509	—
COVID-19 - Immunization Cooperative Agreements	93.268	5,658,769	869,774
Total Immunization Cooperative Agreements		140,960,195	
Viral Hepatitis Prevention and Control	93.270	304,770	—
Small Rural Hospital Improvement Grant Program	93.301	843,752	—
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	217,722	—
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	1,855,764	189,284
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	71,584,197	12,574,649
Total Epidemiology and Laboratory Capacity for Infectious Diseases		73,439,961	
State Health Insurance Assistance Program	93.324	1,645,394	614,680
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334	468,664	405,955
Behavioral Risk Factor Surveillance System	93.336	581,593	—
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	656,548	—
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	13,449,338	9,363,865
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response		14,105,886	

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Administration for Community Living Independent Living State Grants	93.369	\$ 873,103	\$ 873,103
National and State Tobacco Control Program	93.387	2,093,099	1,141,350
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	1,736,335	1,377,117
The National Cardiovascular Health Program	93.426	1,275,458	482,069
Every Student Succeeds Act/Preschool Development Grants	93.434	1,994,929	—
Well-Integrated Screening and Evaluation For Women Across the Nation (WISEWOMAN)	93.436	660,880	264,170
Administration for Community Living Assistive Technology	93.464	719,499	719,499
Title IV-E Prevention Program	93.472	34,806,173	—
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	198,335	—
COVID-19 - Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.497	1,615,414	1,615,414
COVID-19 - Low Income Household Water Assistance Program	93.499	(111,407)	(111,407)
MaryLee Allen Promoting Safe and Stable Families Program	93.556	8,740,055	2,796,938
Temporary Assistance for Needy Families	93.558	\$ 586,113,709	6,355,940
Non-Cash - Temporary Assistance for Needy Families	93.558	<u>7,767,516</u>	—
Total Temporary Assistance for Needy Families		593,881,225	
Child Support Services	93.563	146,728,300	11,760,786
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	27,186,759	24,230,587
Low-Income Home Energy Assistance	93.568	215,662,419	209,280,144
Community Services Block Grant	93.569	37,443,594	34,567,498
Child Care and Development Fund Cluster:			
Child Care and Development Block Grant	93.575	73,441,970	61,257,774
Non-Cash - Child Care and Development Block Grant	93.575	153,788,825	—
COVID-19 - Child Care and Development Block Grant	93.575	62,022,569	61,831,986
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	32,820,348	18,005,796
Non-Cash - Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	<u>102,622,010</u>	—
Total Child Care and Development Fund Cluster		424,695,722	
State Court Improvement Program	93.586	784,868	607,139
Community-Based Child Abuse Prevention Grants	93.590	1,474,628	1,323,123
COVID-19 - Community-Based Child Abuse Prevention Grants	93.590	<u>4,077,819</u>	2,798,146
Total Community-Based Child Abuse Prevention Grants		5,552,447	
Grants to States for Access and Visitation Programs	93.597	330,785	—
Chafee Education and Training Vouchers Program (ETV)	93.599	2,923,424	—
Head Start Cluster:			
Head Start	93.600	5,708,697	5,534,302
COVID-19 - Head Start	93.600	<u>10,537</u>	10,537
Total Head Start Cluster		5,719,234	

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Adoption and Legal Guardianship Incentive Payments Program	93.603	\$ 987,354	\$ —
Developmental Disabilities Basic Support and Advocacy Grants	93.630	2,832,972	946,382
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	394,365	374,808
Children's Justice Grants to States	93.643	541,184	481,220
Foster Care Title IV-E	93.658	190,740,988	—
Adoption Assistance	93.659	114,759,333	—
Social Services Block Grant	93.667	53,464,167	51,182,305
Child Abuse and Neglect State Grants	93.669	\$ 3,721,680	3,718,246
COVID-19 - Child Abuse and Neglect State Grants	93.669	1,265,000	722,294
Total Child Abuse and Neglect State Grants		4,986,680	
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	11,066,659	11,066,192
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	672,237	671,290
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services		11,738,896	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	6,272,721	—
Elder Justice Act – Adult Protective Services	93.698	87,539	75,000
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	5,269,082	3,488,564
Children's Health Insurance Program	93.767	583,280,105	—
Medicaid Cluster:			
State Medicaid Fraud Control Units	93.775	6,280,519	—
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	34,514,858	—
Grants to States for Medicaid	93.778	20,677,852,522	63,459,213
COVID-19 - Grants to States for Medicaid	93.778	102,766,992	—
Total Medicaid Cluster		20,821,414,891	
State Opioid Response	93.788	35,738,994	34,833,412
Money Follows the Person Rebalancing Demonstration	93.791	812,669	—
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	12,322,038	11,959,820
National Bioterrorism Hospital Preparedness Program	93.889	8,626,251	6,153,464
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	8,256,713	5,670,531
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	953,554	—
Grants to States for Operation of State Offices of Rural Health	93.913	222,973	—
Human Immunodeficiency Virus Care Formula Grants	93.917	46,445,627	6,211,667
Human Immunodeficiency Virus Prevention and Surveillance Activities-Health Department Based	93.940	4,109,679	1,467,969
Human Immunodeficiency Virus/Acquired Immunodeficiency Virus Syndrome Surveillance	93.944	431,942	—
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	414,076	—
Block Grants for Community Mental Health Services	93.958	55,410,319	51,753,720
Block Grants for Prevention and Treatment of Substance Abuse	93.959	73,731,416	71,442,482
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93.959	28,826,971	27,026,971
Total Block Grants for Prevention and Treatment of Substance Abuse		102,558,387	

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Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	\$ 13,304,208	\$ 122,432
Sexually Transmitted Diseases Prevention and Control Grants	93.977	\$ 2,297,494	151,196
COVID-19 - Sexually Transmitted Diseases Prevention and Control Grants	93.977	<u>3,995,620</u>	<u>2,168,030</u>
Total Sexually Transmitted Diseases Prevention and Control Grants		6,293,114	
Mental Health Disaster Assistance and Emergency Mental Health	93.982	1,140,934	1,140,934
Cooperative Agreements for Diabetes Control Programs	93.988	733,758	231,740
Preventive Health and Health Services Block Grant	93.991	3,361,038	387,897
Maternal and Child Health Services Block Grant to the States	93.994	27,981,123	15,181,104
Assisted Outpatient Treatment	93.997	<u>91,808</u>	<u>38,300</u>
U.S. Department of Health and Human Services Total		<u>24,015,675,428</u>	<u>952,495,053</u>
<u>Corporation for National and Community Service</u>			
AmeriCorps State Commissions Support Grant	94.003	295,818	—
AmeriCorps State and National	94.006	10,394,615	10,390,970
AmeriCorps Commission Investment Fund	94.008	111,636	—
AmeriCorps Volunteer Generation Fund	94.021	<u>449,369</u>	<u>—</u>
Corporation for National and Community Service Total		<u>11,251,438</u>	<u>10,390,970</u>
<u>Social Security Administration</u>			
Disability Insurance/Social Security Insurance Cluster:			
Social Security Disability Insurance	96.001	<u>79,315,142</u>	—
Total Disability Insurance/Social Security Insurance Cluster		<u>79,315,142</u>	<u>—</u>
Social Security Administration Total		<u>79,315,142</u>	<u>—</u>
<u>U.S. Department of Homeland Security</u>			
Non-Profit Security Program	97.008	8,157,660	7,665,180
Boating Safety Financial Assistance	97.012	1,519,138	—
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	261,892	—
Emergency Food and Shelter National Board Program	97.024	9,321,312	9,321,312
Flood Mitigation Assistance	97.029	12,123	—
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	14,844,569	80,000
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	<u>303,015,563</u>	<u>54,507,033</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		317,860,132	
Hazard Mitigation Grant	97.039	12,779,282	11,463,428
National Dam Safety Program	97.041	143,811	—
Emergency Management Performance Grants	97.042	9,592,211	3,044,333
Cooperating Technical Partners	97.045	24,648	—
BRIC: Building Resilient Infrastructure and Communities	97.047	2,855,566	2,733,755

THE STATE OF ILLINOIS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency/Program or Cluster	Federal ALN	Expenditures	Amounts passed- through to subrecipients
Emergency Operations Center	97.052	\$ 983,474	\$ 983,474
Homeland Security Grant Program	97.067	80,821,527	75,340,118
Earthquake State Assistance	97.082	24,560	24,560
Disaster Assistance Projects	97.088	1,823,354	—
Homeland Security Biowatch Program	97.091	1,048,748	—
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137	5,302,167	—
Shelter and Services Program	97.141	1,760,588	1,760,588
U.S. Department of Homeland Security Total		454,292,193	166,923,781
Total expenditures of federal awards		\$ 39,962,596,657	\$ 5,933,502,129

STATE OF ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

1) Summary of Significant Accounting Policies

a) Reporting Entity

The Schedule of Expenditures of Federal Awards (Schedule) includes all federal award programs administered by the State of Illinois (State), except for the State's component units, for the fiscal year ended June 30, 2025. The State's financial reporting entity is described in Note 1a of the State's Annual Comprehensive Financial Report.

The entities listed below are discretely presented component units in the State's Annual Comprehensive Financial Report, which received federal financial assistance for the year ended June 30, 2025. Each of these entities is subject to separate audits in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).

The federal transactions of the following entities are not reflected in this Schedule:

University of Illinois	Southern Illinois University
Illinois State University	Illinois State Toll Highway Authority
Northern Illinois University	Illinois Medical District Commission
Chicago State University	Illinois Finance Authority
Western Illinois University	Illinois Housing Development Authority
Governors State University	Southwestern Illinois Development Authority
Northeastern Illinois University	Upper Illinois River Valley Development Authority
Eastern Illinois University	

Additionally, the federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission under the Federal Family Education Loan program, ALN 84.032L, are not reflected in the Schedule. IDAPP has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.

b) Basis of Presentation

The Schedule presents total federal awards expended for each individual federal program in accordance with the Uniform Guidance. Federal award program titles are reported as presented in the Assistance Listings on SAM.gov. Federal award program titles not presented in the listing are identified by federal agency number followed by (.U01, .U02, etc.).

c) Basis of Accounting

The expenditures for each of the federal financial assistance programs are presented in the Schedule on a cash basis. Under the cash basis of accounting, expenditures are reported when paid by the State.

For non-cash federal assistance (e.g., loans and loan guarantees, insurance, commodities, food stamps, donated property, or free rent), the value of the assistance is reported on a cash basis and is recognized when the non-cash aid is disbursed.

STATE OF ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

For the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program (ALN 97.036), expenditures are reported on a cash basis at the point in time when the federal funding agency approves the reimbursement request. As a result, amounts may be reported in a different period than when the underlying expenditures were incurred by the State.

d) Matching Costs

Matching costs are the non-federal share of certain program costs and are not included in the Schedule, except for the State's share of unemployment insurance (Note 4).

e) Relationship to Federal Financial Reports

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same federal agency. Accordingly, the amounts reported in the federal financial reports submitted by the State may not agree with the amounts reported in the accompanying Schedule.

f) Indirect Cost

The State does not use the de minimis indirect cost rate discussed in 2 C.F.R. section 200.414(f) of the Uniform Guidance.

2) Non-monetary Assistance

Non-cash assistance, such as donated food commodities, is reported in the Schedule at fair value at the time of disbursement. The State reports the following non-cash federal awards in the Schedule:

<u>ALN</u>	<u>Program Title</u>	<u>Non-cash Award</u>
10.542	COVID-19 – Pandemic EBT Food Benefits	\$7,771
10.551	Supplemental Nutrition Assistance Program	4,477,445,784
10.555	National School Lunch Program	66,681,169
10.565	Commodity Supplemental Food Program (Food Commodities)	3,844,869
10.569	Emergency Food Assistance Program (Food Commodities)	41,774,478
12.401	National Guard Military Operations and Maintenance Projects	239,582,148
39.003	Donation of Federal Surplus Personal Program Equipment	5,551,579
93.268	Immunization Cooperative Agreements	127,726,509
93.558	Temporary Assistance for Needy Families	7,767,516
93.575	Child Care and Development Block Grant	153,788,825
93.596	Child Care Mandatory and Matching Fund of the Child Care and Development Fund	102,622,010
	Total Non-cash Awards	<u>\$5,226,792,558</u>

3) Federal Loans or Loan Guarantees

The State had no federal loans or loan guarantees during fiscal year 2025.

STATE OF ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

4) Unemployment Insurance

The U.S. Department of Labor, in consultation with the Office of Management and Budget, has determined that for the purpose of audits and reporting under the Uniform Guidance, State unemployment insurance funds, as well as federal funds, should be considered federal awards for determining Type A programs. The State receives federal funds for administrative purposes. State unemployment taxes must be deposited into a State account within the federal Unemployment Trust Fund in the U.S. Treasury, used only to pay benefits under the federally approved State law. State unemployment funds, as well as federal funds, are included in the Schedule. The following schedule provides a breakdown of the State and federal portions of the total expended amount under the Unemployment Insurance program (ALN 17.225):

State Unemployment Insurance Funds - Benefits	\$2,269,903,829
State Unemployment Insurance - Benefits	1,509,462
State Unemployment Insurance - Administrative	173,851,862
COVID-19 - Unemployment Insurance - Administrative	21,789,765
Total Expenditures	<u>\$2,467,054,918</u>

5) Disaster Grants – Public Assistance (Presidentially Declared Disasters)

After a presidentially declared disaster, the Federal Emergency Management Agency (FEMA) provides a public assistance grant (ALN 97.036) to reimburse eligible costs associated with repair, replacement, or restoration of disaster damaged facilities. For the year ended June 30, 2025, approved eligible expenditures of \$187,206,689 included on the Schedule were incurred in prior fiscal years and \$130,833,443 were incurred in the current fiscal year.



KPMG LLP
Aon Center
Suite 5500
200 E. Randolph Street
Chicago, IL 60601-6436

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Schedule of Expenditures of Federal Awards Performed in Accordance with *Government Auditing Standards*

Honorable Christopher B. Meister
Auditor General
State of Illinois

As special assistant auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of expenditures of federal awards of the State of Illinois for the year ended June 30, 2025, and the related notes (the Schedule), and have issued our report thereon dated October 15, 2026.

Our report on the Schedule included an emphasis of matter paragraph describing the basis for accounting described in note 1(c) of the Schedule.

As described in note 1(a) to the Schedule, the Schedule does not include expenditures of federal awards for those agencies determined to be component units of the State of Illinois for financial statement purposes. Each of these agencies has their own independent audit, if required, in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Also as described in note 1(a) to the Schedule, the Schedule does not include federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission, under the Federal Family Educational Loan program ALN 84.032L. IDAPP uses a service organization and has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedule, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2025-002.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
October 15, 2026



KPMG LLP
Aon Center
Suite 5500
200 E. Randolph Street
Chicago, IL 60601-6436

Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Christopher B. Meister
Auditor General
State of Illinois

Report on Compliance for Each Major Federal Program

Adverse, Qualified, and Unmodified Opinions

We have audited the State of Illinois' (the State) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs as listed in the Summary of Opinions section below for the year ended June 30, 2025. The State's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Summary of Opinions

Major program	Type of Opinion
SNAP Cluster (10.551/10.561)	Qualified
WIC Special Supplemental Nutrition Program for Women, Infants and Children (10.557)	Qualified
Child and Adult Care Food Program (10.558)	Unmodified
Food Distribution Cluster (10.565/10.568/10.569)	Adverse
Summer Electronic Benefits Transfer Program for Children (10.646)	Qualified
Unemployment Insurance (17.225)	Qualified
WIOA Cluster (17.258/17.259/17.278)	Qualified
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (20.106)	Qualified
Highway Planning and Construction (Federal-Aid Highway Program) (20.205)	Qualified
Clean Water State Revolving Fund (66.458)	Unmodified
Drinking Water State Revolving Fund (66.468)	Unmodified
Title I Grants to Local Educational Agencies (84.010)	Unmodified
Special Education Cluster (84.027/84.173)	Unmodified
Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)	Qualified
Twenty-First Century Community Learning Centers (84.287)	Qualified
Supporting Effective Instruction State Grants (84.367)	Unmodified
Student Support and Academic Enrichment (84.424)	Qualified
COVID-19-Education Stabilization Fund (84.425)	Unmodified
Aging Cluster (93.044/93.045/93.053)	Qualified
COVID-19 – Immunization Cooperative Agreements (93.268)	Qualified
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)	Qualified
Temporary Assistance for Needy Families (93.558)	Qualified
Child Support Services (93.563)	Unmodified
Low-Income Home Energy Assistance (93.568)	Qualified



Major program	Type of Opinion
Child Care and Development Fund (CCDF) Cluster (93.575/93.596)	Qualified
Foster Care Title IV-E (93.658)	Qualified
Adoption Assistance (93.659)	Qualified
Social Services Block Grant (93.667)	Qualified
Children's Health Insurance Program (93.767)	Qualified
Medicaid Cluster (93.775/93.777/93.778)	Qualified
Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Qualified
Disability Insurance/SSI Cluster (96.001/96.006)	Unmodified
Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)	Qualified
Homeland Security Grant Program (97.067)	Qualified

Adverse Opinion on Food Distribution Cluster Program

In our opinion, because of the significance of the matters discussed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the State did not comply in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Food Distribution Cluster program for the year ended June 30, 2025.

Qualified (Scope Limitation) Opinions on Major Federal Programs

In our opinion, except for the possible effects of the matters described in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal programs listed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report for the year ended June 30, 2025.

Qualified (Noncompliance) Opinions on Major Federal Programs

In our opinion, except for the noncompliance described in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal programs listed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, qualified, and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State's compliance with the compliance requirements referred to above.

Matters Giving Rise to Adverse Opinion on Major Federal Program

As described in the accompanying schedule of findings and questioned costs, the State did not comply with requirements described in the specified finding numbers for the program and compliance requirements, as follows:

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Human Services	Food Distribution Cluster (10.565/10.568/10.569)	Special Tests and Provisions	2025-030

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified (Scope Limitation) Opinions on Major Federal Program

As described in the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the State with requirements described in the specified finding numbers for the program and compliance requirements, as follows:

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Human Services	Summer Electronic Benefits Transfer Program for Children (10.646)	Activities Allowed/ Unallowed, Allowable Costs/ Cost Principles, and Eligibility	2025-029

Consequently, we were unable to determine whether the State complied with those requirements applicable to that program.



Matters Giving Rise to Qualified (Noncompliance) Opinions on Major Federal Programs

As described in the accompanying schedule of findings and questioned costs, the State did not comply with the requirements described in the specified finding numbers for the programs and compliance requirements, as follows:

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL State Board of Education	Twenty-First Century Community Learning Center (84.287)	Cash Management	2025-004
IL State Board of Education	Student Support and Academic Enrichment (84.424)	Cash Management	2025-004
IL Department of Transportation	Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (20.106)	Reporting	2025-007
IL Department of Transportation	Highway Planning and Construction Program (Federal-Aid Highway Program) (20.205)	Subrecipient Monitoring	2025-008
IL Department of Employment Security	Unemployment Insurance Program (17.225)	Eligibility	2025-010
IL Department of Employment Security	Unemployment Insurance Program (17.225)	Reporting	2025-011
IL Department of Employment Security	Unemployment Insurance Program (17.225)	Special Tests and Provisions	2025-013
IL Department of Commerce and Economic Opportunity	WIOA Cluster (17.258/17.259/17.278)	Reporting	2025-015
IL Department of Commerce and Economic Opportunity	Low-Income Home Energy Assistance (LIHEAP) (93.568)	Reporting	2025-015
IL Department of Commerce and Economic Opportunity	Low-Income Home Energy Assistance (LIHEAP) (93.568)	Cash Management	2025-017 and 2025-018
IL Emergency Management Agency and Office of Homeland Security	Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)	Reporting	2025-019
IL Emergency Management Agency and Office of Homeland Security	Homeland Security Grant Program (97.067)	Reporting	2025-019
IL Emergency Management Agency and Office of Homeland Security	Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)	Subrecipient Monitoring	2025-020
IL Department of Public Health	COVID-19 – Immunization Cooperative Agreements (93.268)	Reporting	2025-021
IL Department of Public Health	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)	Reporting	2025-021

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department on Aging	Aging Cluster (93.044/93.045/93.053)	Reporting	2025-022
IL Department on Aging	Aging Cluster (93.044/93.045/93.053)	Subrecipient Monitoring	2025-023
IL Department of Children and Family Services	Foster Care – Title IV-E (93.658)	Activities Allowed/Unallowed and Allowable Costs/Cost Principles	2025-024
IL Department of Children and Family Services	Adoption Assistance (93.659)	Activities Allowed/Unallowed and Allowable Costs/Cost Principles	2025-024
IL Department of Children and Family Services	Temporary Assistance for Needy Families (93.558)	Activities Allowed/Unallowed and Allowable Costs/Cost Principles	2025-024
IL Community College Board	Child Care and Development Fund Cluster (93.575/93.596)	Reporting	2025-026
IL Board of Higher Education	Child Care and Development Fund Cluster (93.575/93.596)	Reporting	2025-027
IL Board of Higher Education	Child Care and Development Fund Cluster (93.575/93.596)	Subrecipient Monitoring	2025-028
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Activities Allowed/Unallowed and Allowable Costs/Cost Principles	2025-031
IL Department of Human Services	Child Care and Development Fund Cluster (93.575/93.596)	Activities Allowed/Unallowed, Allowable Costs/Cost Principles, Period of Performance, and Special Tests and Provisions	2025-031
IL Department of Human Services	SNAP Cluster (10.551/10.561)	Special Tests and Provisions	2025-032
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Eligibility and Special Tests and Provisions	2025-032
IL Department of Human Services	Children’s Health Insurance Program (93.767)	Eligibility	2025-032
IL Department of Human Services	Medicaid Cluster (93.775/93.777/93.778)	Eligibility	2025-032
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Eligibility	2025-033
IL Department of Human Services	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557)	Activities Allowed/Unallowed and Allowable Costs/Cost Principles	2025-034

<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Activities Allowed/ Unallowed and Allowable Costs/Cost Principles	2025-034
IL Department of Human Services	Child Care and Development Fund Cluster (93.575/93.596)	Activities Allowed/ Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions	2025-034
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Subrecipient Monitoring	2025-035 and 2025-037
IL Department of Human Services	Child Care and Development Fund Cluster (93.575/93.596)	Subrecipient Monitoring	2025-035 and 2025-037
IL Department of Human Services	Social Services Block Grant (93.667)	Subrecipient Monitoring	2025-035 and 2025-037
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Subrecipient Monitoring	2025-035 and 2025-037
IL Department of Human Services	Temporary Assistance for Needy Families (93.558)	Reporting	2025-036 and 2025-039
IL Department of Human Services	Child Care and Development Fund Cluster (93.575/93.596)	Reporting	2025-036
IL Department of Human Services	Social Services Block Grant (93.667)	Reporting	2025-036 and 2025-040
IL Department of Human Services	Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Reporting	2025-036
IL Department of Human Services	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557)	Subrecipient Monitoring	2025-037
IL Department of Human Services	Child Care and Development Fund Cluster (93.575/93.596)	Special Tests and Provisions	2025-038
IL Department of Human Services	Rehabilitation Services – Vocational Rehabilitation (84.126A)	Reporting	2025-041
IL Department of Healthcare and Family Services	Children’s Health Insurance Program (93.767)	Eligibility	2025-043 and 2025-053
IL Department of Healthcare and Family Services	Children’s Health Insurance Program (93.767)	Activities Allowed/ Unallowed, Allowable Costs/Cost Principles	2025-044 and 2025-045
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Activities Allowed/ Unallowed, Allowable Costs/Cost Principles	2025-044, 2025-045 and 2025-049



<i>State Administering Agency</i>	<i>Federal Program (ALN)</i>	<i>Compliance Requirement(s)</i>	<i>Finding Number(s)</i>
IL Department of Healthcare and Family Services	Children's Health Insurance Program (93.767)	Special Tests and Provisions	2025-048
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Special Tests and Provisions	2025-046, 2025-047, 2025-048, and 2025-051
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Reporting	2025-050
IL Department of Healthcare and Family Services	Medicaid Cluster (93.775/93.777/93.778)	Eligibility	2025-053

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to those programs.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The schedule of expenditures of federal awards (the Schedule) and our audit described above does not include expenditures of federal awards for those agencies determined to be component units of the State for financial statement purposes. Each of these agencies has their own independent audit in compliance with the Uniform Guidance. The Schedule and our audit described below also do not include federal transactions related to loans held and serviced by the Illinois Designated Account Purchase Program (IDAPP), a division of the Illinois Student Assistance Commission, under the Federal Family Educational Loan program ALN 84.032L. IDAPP uses a service organization and has elected to have a separate lender compliance audit performed in accordance with the U.S. Department of Education's *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* Audit Guide.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of



the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-052. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The State is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The State's responses and corrective action plans were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plans.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in



the accompanying schedule of findings and questioned costs as items 2025-003, 2025-004, 2025-006 to 2025-008, 2025-010 to 2025-024, and 2025-026 to 2025-053 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-005, 2025-009, and 2025-025 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The State is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The State's responses and corrective action plans were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plans.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
October 15, 2026

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

(1) Summary of Auditors' Results

- (a) The type of report issued by other auditors by other auditors under separate cover on whether the basic financial statements were prepared in accordance with generally accepted accounting principles:

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Unmodified
General Fund	Unmodified
Unemployment Compensation Trust Fund	Unmodified
Water Revolving Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

- (b)(1) Internal control deficiencies over financial reporting disclosed by the audit of the basic financial statements which was performed by other auditors and reported under separate cover:
- Material weaknesses: **Yes**
 - Significant deficiencies: **Yes**
- (b)(2) Internal control deficiencies over financial reporting disclosed by the audit of the schedule of expenditures of federal awards:
- Material weaknesses: **Yes**
 - Significant deficiencies: **None reported**
- (c)(1) Noncompliance which is material to the basic financial statements: **Yes**
- (c)(2) Noncompliance which is material to the schedule of expenditures of federal awards: **Yes**
- (d) Internal control deficiencies over major programs disclosed by the audit:
- Material weaknesses: **Yes**
 - Significant deficiencies: **Yes**
- (e) The type of report issued on compliance for major programs:

Adverse:

Food Distribution Cluster (10.565/10.568/10.569)

Qualified (Scope Limitation):

Summer Electronic Benefits Transfer Program for Children (10.646)

Qualified (Noncompliance):

SNAP Cluster (10.551/10.561)

WIC Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Qualified (Noncompliance):

Unemployment Insurance (UI) (17.225)
WIOA Cluster (17.258/17.259/17.278)
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (20.106)
Highway Planning and Construction (Federal-Aid Highway Program) (20.205)
Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)
Twenty-First Century Community Learning Centers (84.287)
Student Support and Academic Enrichment Program (84.424)
Aging Cluster (93.044/93.045/93.053)
COVID-19 – Immunization Cooperative Agreements (93.268)
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)
Temporary Assistance for Needy Families (TANF) (93.558)
Low-Income Home Energy Assistance (93.568)
Child Care and Development Fund Cluster (93.575/93.596)
Foster Care Title IV-E (93.658)
Adoption Assistance (93.659)
Social Services Block Grant (93.667)
Children’s Health Insurance Program (CHIP) (93.767)
Medicaid Cluster (93.775/93.777/93.778)
Block Grants for Prevention and Treatment of Substance Abuse (93.959)
Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)
Homeland Security Grant Program (97.067)

The opinions for all other major programs are unmodified.

- (f) Audit findings which are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:

U.S. Department of Agriculture

- 1. SNAP Cluster (10.551/10.561)
- 2. WIC Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)
- 3. Child and Adult Care Food Program (CACFP) (10.558)
- 4. Food Distribution Cluster (10.565/10.568/10.569)
- 5. Summer Electronic Benefits Transfer Program for Children (10.646)

U.S. Department of Labor

- 6. Unemployment Insurance (UI) (17.225)
- 7. WIOA Cluster (17.258/17.259/17.278)

U.S. Department of Transportation

- 8. Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (20.106)
- 9. Highway Planning and Construction (Federal-Aid Highway Program) (20.205)

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

U.S. Environmental Protection Agency

- 10. Clean Water State Revolving Fund (66.458)
- 11. Drinking Water State Revolving Fund (66.468)

U.S. Department of Education

- 12. Title I Grants to Local Educational Agencies (84.010)
- 13. Special Education Cluster (84.027/84.173)
- 14. Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)
- 15. Twenty-First Century Community Learning Centers (84.287)
- 16. Supporting Effective Instruction State Grants (84.367)
- 17. Student Support and Academic Enrichment Program (84.424)
- 18. COVID-19 – Education Stabilization Fund (ESF) (84.425)

U.S. Department of Health and Human Services

- 19. Aging Cluster (93.044/93.045/93.053)
- 20. COVID-19 – Immunization Cooperative Agreements (93.268)
- 21. COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)
- 22. Temporary Assistance for Needy Families (TANF) (93.558)
- 23. Child Support Services (93.563)
- 24. Low-Income Home Energy Assistance (93.568)
- 25. Child Care and Development Fund Cluster (93.575/93.596)
- 26. Foster Care Title IV-E (93.568)
- 27. Adoption Assistance (93.659)
- 28. Social Services Block Grant (93.667)
- 29. Children’s Health Insurance Program (CHIP) (93.767)
- 30. Medicaid Cluster (93.775/93.777/93.778)
- 31. Block Grants for the Prevention and Treatment of Substance Abuse (93.959)

Social Security Administration

- 32. Disability Insurance/SSI Cluster (96.001/96.006)

U.S. Department of Homeland Security

- 33. Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)
- 34. Homeland Security Grant Program (97.067)

(h) Dollar threshold used to distinguish between Type A and Type B programs: \$59,943,895

(i) The State qualified as a low-risk auditee: **No**

(2)(a) Findings related to the basic financial statements reported in accordance with *Government Auditing Standards*:

Findings related to the basic financial statements for the year ended June 30, 2025 were reported in accordance with *Government Auditing Standards* by other auditors under separate cover.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

(2)(b) Findings related to the Schedule of Expenditures of Federal Awards Reported in Accordance with Government Auditing Standards:

State Agency: Illinois Governor's Office of Management and Budget (GOMB)

Federal Agency: All federal agencies

Finding 2025-001 *Inadequate Process for Compiling the Schedule of Expenditures of Federal Awards*

Condition Found:

The State of Illinois' (the State) decentralized financial reporting process prevents the timely preparation of a complete and accurate Schedule of Expenditures of Federal Awards (SEFA). A lack of centralized grants reporting, combined with data accumulation issues at individual agencies, caused significant delays in finalizing the Statewide SEFA.

Currently, State agencies prepare financial reporting packages designed by the Illinois Office of Comptroller (IOC). However, the accounting personnel completing these packages within each agency have varying levels of knowledge, experience, and understanding of IOC policies. Furthermore, these personnel are not under the organizational control of the IOC.

Although the IOC reviews these packages during the Annual Comprehensive Financial Report (ACFR) preparation, and the Governor's Office of Management and Budget (GOMB) performs supervisory reviews over the compiled cash basis SEFA data, the current process lacks sufficient internal controls to ensure timeliness and accuracy. Consequently, late adjustments to the SEFA continue to occur.

Additionally, during our audit procedures over major programs, we frequently identified significant reconciliation differences between the expenditure amounts reported on the SEFA, the cash basis schedules and expenditure populations provided to us for audit, and the cash basis amounts reported on required federal financial reports. The State lacks a centralized grant management or oversight function to identify, reconcile, monitor, and resolve these structural reporting discrepancies.

During fiscal year 2025, the State's SEFA compilation timeline again did not permit the State to meet the March 31st single audit filing deadline. GOMB provided an initial draft of the SEFA on October 31, 2025; however, due to errors identified during the completion of our audit procedures across several agencies, the final version of the SEFA was not completed until July 31, 2026. The notes to the SEFA were provided for audit on July 14, 2026.

Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards for the period covered by the entity's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures and amounts provided to subrecipients are accurately reported on the SEFA and information provided for audit purposes is complete and accurate.

Cause:

In discussing these conditions with GOMB officials, they stated the issues noted above were due to the lack of a fully implemented enterprise-wide system for financial accounting and for Statewide grants management, which hindered the State's ability to compile a complete and accurate SEFA in a timely manner. During the audit period, these systems were under development and were not fully operational. GOMB also noted that issues arose due to a lack of sufficient internal control processes in the State agencies themselves related to the accumulation and reporting of financial information necessary to prepare the State's financial statements.

Possible Asserted Effect:

Failure to establish and enforce effective internal controls over SEFA reporting at all State agencies prevents the State from completing its single audit within the Uniform Guidance statutory timelines. Furthermore, unreconciled differences between the SEFA, cash records, and federal reports could lead to inaccurate federal reporting, potential questioned costs, and compliance findings for major programs. This noncompliance may jeopardize future federal funding and result in the suspension or withholding of federal awards.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-001. (Finding Code 2025-001, 2024-001, 2023-001, 2022-001)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend GOMB collaborate with the State agencies and the IOC to establish and execute a formal corrective action plan. This plan should address the quality and accuracy of the accounting information submitted to the IOC, implement enhanced training or guidance for agency-level personnel, and establish interim centralized review procedures to bridge the gap until the enterprise-wide financial system is fully operational. Specifically, GOMB should design and implement a centralized grant oversight process that requires agencies to perform, document, and review reconciliations between SEFA reporting, cash basis financial schedules and expenditure populations, and federal financial reports prior to submitting data for audit.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Views of GOMB on behalf of themselves and the Governor's Office:

GOMB agrees with the finding. GOMB will continue to work with State agencies to produce timely and accurate financial reporting for the preparation of the SEFA.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois State Board of Education (ISBE)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Education (USDE)

Finding 2025-002: *Failure to Calculate Cash Requests in Accordance with the Treasury Regulations*

Condition Found:

ISBE did not calculate cash requests for the Child and Adult Care Food Program (CACFP), Title I – Grants to Local Educational Agencies (Title I), Special Education Cluster, Twenty-First Century Community Learning Centers (21st Century), Supporting Effective Instruction State Grants (SEISG), Student Support and Academic Enrichment (SSAE), and COVID-19 Education Stabilization Fund (ESF) programs in accordance with the requirements of 31 CFR part 205 (Treasury Regulations).

On an annual basis, the State of Illinois (the State) negotiates the Treasury-State Agreement (TSA) with the U.S. Department of the Treasury (the Treasury), which details, among other things, the funding techniques to be used for requesting federal funds for programs exceeding a specified threshold. The 2025 TSA requires ISBE to request federal funds using the pre-issuance funding technique for administrative and program costs related to the CACFP, Title I, Special Education, and SEISG programs. While the pre-issuance funding technique permits funds to be drawn in advance of the payment of program expenditures, the State is still required to limit its cash requests to its immediate cash needs. The 2025 TSA requires ESF to request federal funds on a reimbursement basis.

For programs below the TSA threshold (21st Century and SSAE), the State is required to request federal funding from the U.S. Treasury based upon its immediate cash needs which is generally understood to require federal funding to be disbursed within three business days of receipt.

During our testing of cash requests performed by ISBE for the 21st Century and SSAE programs during the year ended June 30, 2025, we noted ISBE did not perform its cash requests in accordance with Treasury Regulations. Specifically, in January 2025, ISBE requested \$29,029,722 and \$101,819,263 for the 21st Century and SSAE programs, respectively. These requests represented the entire remaining amount of available grant funding and did not reflect the immediate cash needs of the programs at the time the requests were made. Consequently, ISBE held significant excess federal cash balances in its accounts for most of the remainder of the fiscal year.

Upon further discussion, we noted these conditions applied to other major programs for which cash management is not identified as an applicable compliance requirement in the June 2025 *Office of Management and Budget Compliance Supplement*. Advance funding was requested as follows for ISBE's major programs:

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Program Name	Advance Request	Total Fiscal Year 2025 Program Expenditures
CACFP	\$247,206,372	\$173,768,929
Title I	776,467,453	841,918,401
Special Education Cluster	431,101,347	635,413,724
21 st Century	29,029,722	44,018,938
SEISG	81,948,060	83,612,375
SSAE	101,819,263	94,706,515
ESF	70,776,814	968,653,091
Total	\$1,738,349,031	\$2,842,091,973

Criteria or Requirement:

According to 31 CFR 205.33(a), a State must minimize the time between the drawdown of Federal funds from the Federal government and their disbursement for Federal program purposes. A Federal Program Agency must limit a funds transfer to a State to the minimum amounts needed by the State and must time the disbursement to be in accord with the actual, immediate cash requirements of the State in carrying out a Federal assistance program or project. The timing and amount of funds transfers must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.

According to 31 CFR 205.6(a), a TSA documents the accepted funding techniques and methods for calculating interest agreed upon by the U.S. Treasury and the State and identifies the Federal programs governed by subpart A of the Treasury regulations.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that Federal cash requests are prepared in accordance with Treasury Regulations.

Cause:

In discussing these conditions with ISBE officials, they stated the remaining federal funding was drawn down in January 2025 as a preemptive measure due to concerns that federal funding would be frozen.

Possible Asserted Effect:

Failure to draw funds in accordance with Treasury Regulations results in noncompliance with federal cash management standards and may result in an interest liability owed to the U.S. Treasury under the Cash Management Improvement Act (CMIA). Additionally, maintaining excessive federal cash balances increases the risk of federal sanctions or restrictive funding conditions.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-002)

Recommendation:

We recommend ISBE adhere strictly to federal cash management regulations and the State's CMIA agreement, regardless of external concerns surrounding federal funding status.

Views of ISBE Officials:

Management accepts the recommendation. Management agrees that maintaining strong internal controls over the administration of federal grants is essential to ensuring compliance with grant requirements. In this instance, the federal government implemented actions under Memorandum M-25-13 that were not anticipated and created circumstances outside of ISBE's control. Because no alternative approach was provided to address the resulting gap between those federal actions and the original grant terms, management acted quickly in an effort to continue meeting its responsibility to support and protect the State's educational system. Following Memorandum M-25-14, ISBE proactively attempted to return funds drawn for programs listed. While ISBE did manage to return a portion of the draws, it was unsuccessful in its attempt to return the full balances. As a result, ISBE applied the remaining balances to allowable program expenses during the fiscal year.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

(3) Findings and Questioned Costs Relating to Federal Awards:

State Agency: Illinois Governor's Office of Management and Budget (GOMB)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Labor (DOL)
U.S. Department of Transportation (DOT)
U.S. Department of Education (USDE)
U.S. Department of Health and Human Services (USDHHS)
U.S. Department of Homeland Security (USDHS)

Program Name: Special Supplemental Nutrition Program for Women, Infants and Children
Child and Adult Care Food Program
WIOA Cluster
Highway Planning and Construction (Federal-Aid Highway Program)
Title I Grants to Local Educational Agencies
Special Education Cluster
Twenty-First Century Community Learning Centers
Supporting Effective Instruction State Grants
COVID-19 – Education Stabilization Fund
Aging Cluster
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases
Temporary Assistance for Needy Families
Child Support Services
Low-Income Home Energy Assistance Program
Child Care and Development Fund Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse
Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Homeland Security Grant Program

ALN and Program Expenditures: 10.557 (\$211,116,030)
10.558 (\$173,768,929)
17.258/17.259/17.278 (\$146,186,461)
20.205 (\$2,484,312,831)
84.010A (\$841,918,401)
84.027/84.173 (\$635,413,724)
84.287C (\$44,018,938)
84.367A (\$83,612,375)
84.425C/D/U/V/W (\$968,653,091)
93.044/93.045/93.053 (\$67,630,897)
93.323 (\$73,439,961)
93.558 (\$593,881,225)
93.563 (\$146,728,300)

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

93.568 (\$215,662,419)
93.575/93.596 (\$424,695,722)
93.667 (\$53,464,167)
93.959 (\$102,558,387)
97.036 (\$317,860,132)
97.067 (\$80,821,527)

Finding 2025-003: *Inadequate Monitoring of Subrecipient Single Audit Reviews*

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Condition Found:

The State of Illinois did not establish adequate controls to monitor the completion and documentation of the review of single audit reports for its subrecipients of the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Child and Adult Care Food Program (CACFP), WIOA Cluster, Highway Planning and Construction (Federal-Aid Highway Program) (Highway Planning), Title I Grants to Local Education Agencies (Title I), Special Education Cluster, Twenty-First Century Community Learning Centers (21st Century), Supporting Effective Instruction State Grants (SEISG), COVID-19 Education Stabilization Funds (ESF), Aging Cluster (Aging), COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Temporary Assistance for Needy Families (TANF), Child Support Services (CSS), Low-Income Home Energy Assistance Program (LIHEAP), Child Care and Development Fund Cluster (CCDF Cluster), Social Services Block Grant (SSBG), Block Grants for Prevention and Treatment of Substance Abuse (SAPT), Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Public Assistance) and Homeland Security Grant Program (Homeland Security) programs in the State's Grant Accountability and Transparency Act (GATA) Audit Report Review Management System (ARRMS).

The State of Illinois established the Grant Accountability Transparency Unit (GATU) to implement the provisions of GATA on a centralized basis. GATU has established standardized reporting requirements for subrecipients of the various Federal programs administered by the State through its various departments. Subrecipients of the State are required to certify whether they expended more than \$750,000 in Federal awards during the fiscal year and, if required, submit their single audit reporting packages to the Federal Audit Clearinghouse (FAC).

GATU is then responsible for obtaining the single audit reporting package, verifying the report meets the single audit requirements, assigning, any findings attributable to amounts passed through to the subrecipient(s) by the State to the applicable state agency, and working with program personnel to issue management decisions on

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

findings. The State utilizes a contractor to perform the centralized functions of obtaining the single audit report, verifying the report meets the requirements, and assigning findings to the applicable State agency.

During our testing of subrecipient single audit desk review files for our 2025 major programs, we noted instances where single audit desk reviews were still in process and had not been finalized within GATA ARRMS as of the date of our testing (April 30, 2026). Upon further review of data contained within GATA ARRMS, we identified 750 single audit reviews were identified as incomplete in GATA ARRMS for grantees who: (1) reported expenditures under fiscal year 2025 major programs, (2) had an audit report with a FAC acceptance date between January 2, 2024 and January 2, 2025 (requiring the report to be reviewed during fiscal year 2025) and (3) were not sanctioned (placed on the Illinois Stop Payment List) by the State for noncompliance with reporting requirements.

These 750 reviews were in varying stages of completion with the majority (651 audits) pending documentation supporting the issuance of a final completion letter by the cognizant agency. The remaining 99 audits (13.2%) were pending receipt of documentation, pending a review, or had another error requiring follow-up. These 750 audits included 337 audits (44.9%) with one or more findings potentially requiring a management decision to be issued.

We noted the cognizant agencies for the 750 incomplete single audit reviews in GATA ARRMS were as follows:

Cognizant Agency	Number of Audits
Illinois Board of Higher Education	4
Illinois Department of Agriculture	1
Illinois Department of Transportation	2
Illinois Department of Natural Resources	1
Illinois State Board of Education	720
Illinois Criminal Justice Information Authority	1
Illinois Department of Public Health	1
Illinois Department of Human Services	1
Department of Children and Family Services	1
Illinois Department on Aging	18
Total	750

The 750 incomplete single audit reviews in GATA ARRMS pertained to subrecipients of the following major programs:

Major Program	Number of Subrecipients
CACFP	94
Highway Planning	2
Title I	645
Special Education Cluster	646
21st Century	44
SEISG	646
ESF	608
Aging Cluster	12
CSS	1

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Major Program	Number of Subrecipients
LIHEAP	1
CCDF Cluster	1
SSBG	3
SAPT	6

While in many instances there was evidence the State agencies had completed the necessary procedures outside of GATA ARRMS, the primary purpose of GATA ARRMS is to reduce the duplication of effort across State agencies and to provide a single submission point for the State's subrecipients. The lack of monitoring controls around this centralized process may result in noncompliance with subrecipient single audit desk review requirements.

The State's subrecipient expenditures under the federal programs for the year ended June 30, 2025 were as follows:

Program	Total Fiscal Year 2025 Subrecipient Expenditures	Total Fiscal Year 2025 Program Expenditures	%
WIC	\$94,135,589	\$211,116,030	44.6%
CACFP	172,045,422	173,768,929	99.0%
WIOA Cluster	127,052,334	146,186,461	86.9%
Highway Planning	134,639,907	2,484,312,831	5.4%
Title I	833,435,926	841,918,401	99.0%
Special Education Cluster	613,538,600	635,413,724	96.6%
21st Century	42,816,217	44,018,938	97.3%
SEISG	82,406,902	83,612,375	98.6%
ESF	950,793,665	968,653,091	98.2%
Aging Cluster	65,974,847	67,630,897	97.6%
ELC	12,763,933	73,439,961	17.4%
TANF	6,355,940	593,881,225	1.1%
CSS	11,760,786	146,728,300	8.0%
LIHEAP	209,280,144	215,662,419	97.0%
CCDF Cluster	141,095,556	424,695,722	33.2%

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Program	Total Fiscal Year 2025 Subrecipient Expenditures	Total Fiscal Year 2025 Program Expenditures	%
SSBG	51,182,305	53,464,167	95.7%
SAPT	98,469,453	102,558,387	96.0%
Public Assistance	54,587,033	317,860,132	17.2%
Homeland Security	75,340,118	80,821,527	93.2%

Criteria or Requirement:

According to 2 CFR 200.332(e), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure the Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. Further, 2 CFR 200.332(e)(3) and 2 CFR 200.521 state that a pass-through entity is required to issue a management decision on audit findings within six months of acceptance of the audit report by the FAC and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include implementing procedures to monitor whether single audit reports are reviewed, management decision letters are issued, and single audit desk review files are closed out in GATA ARRMS in a timely manner.

Cause:

In discussing these conditions with GOMB officials, they stated that while GATU established the ARRMS platform, individual State agencies did not consistently prioritize documenting and finalizing their subrecipient audit reviews within the centralized system. GOMB officials further indicated that prior year corrective action plans have not fully resolved this issue due to resource constraints allowing backlogs from previous audit periods to carry forward.

Possible Asserted Effect:

Failure to complete and document reviews of subrecipient single audit reports in GATA ARRMS in a timely manner may result in noncompliance with the State's obligation as a pass-through entity to appropriately monitor its subrecipients. This lack of centralized tracking prevents the State from ensuring that corrective action plans are implemented timely, which could lead to undetected subrecipient noncompliance and unallowable Federal expenditures.

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-002. (Finding Code 2025-003, 2024-002, 2023-002).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend GOMB establish and enforce rigorous monitoring procedures to ensure that all State agencies timely complete and document subrecipient single audit reviews within GATA ARRMS. Specifically, GOMB should:

- Establish mandatory, time-bound milestones for cognizant agencies to finalize desk reviews and issue management decisions within the six-month federal window.
- Implement a monthly reconciliation and exception-reporting process to identify and escalate delinquent reviews to agency leadership.
- Provide targeted training and administrative support to cognizant agencies to eliminate the historical backlog of unfinalized files.

Views of GOMB Officials:

GOMB agrees with the finding. GOMB implemented a monthly summary of outstanding reviews as of June 2025, met with agencies who had high volumes of outstanding reviews and worked with them to develop plans to reduce the backlog. GOMB has provided training on Chief Accounting Officer calls to ensure agency staff have the knowledge to complete the reviews.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois State Board of Education (ISBE)
Federal Agency: U.S. Department of Education (USDE)
Program Name: Twenty-First Century Community Learning Centers
Student Support and Academic Enrichment

ALN and Program Expenditures: 84.287 (\$44,018,938)
84.424 (\$94,706,515)

Award Numbers: Various – See schedule of award numbers

Federal Award Year: Various – See schedule of award numbers

Questioned Costs: None

Compliance Requirement: Cash Management

Finding 2025-004: Failure to Calculate Cash Requests in Accordance with the Treasury Regulations

Condition Found:

ISBE did not calculate cash requests for the Twenty-First Century Community Learning Centers (21st Century) and Student Support and Academic Enrichment (SSAE) programs in accordance with the requirements of 31 CFR part 205 (Treasury Regulations).

The State is required to request federal funding from the U.S. Treasury for the 21st Century and SSAE programs based upon its immediate cash needs which is generally understood to require federal funding to be disbursed within three business days of receipt.

During our testing of cash requests performed by ISBE during the year ended June 30, 2025, we noted ISBE did not perform its cash requests in accordance with Treasury Regulations. Specifically, in January 2025, ISBE requested \$29,029,722 and \$101,819,263 for the 21st Century and SSAE programs, respectively. These requests represented the entire remaining amount of available grant funding and did not reflect the immediate cash needs of the programs at the time the requests were made. Consequently, ISBE held significant excess federal cash balances in its accounts for most of the remainder of the fiscal year.

Total expenditures for the fiscal year ended June 30, 2025 were \$44,018,938 and \$94,706,515 for the 21st Century and SSAE programs, respectively.

Criteria or Requirement:

According to 31 CFR 205.33(a), a State must minimize the time between the drawdown of Federal funds from the Federal government and their disbursement for Federal program purposes. A Federal Program Agency must

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limit a funds transfer to a State to the minimum amounts needed by the State and must time the disbursement to be in accord with the actual, immediate cash requirements of the State in carrying out a Federal assistance program or project. The timing and amount of funds transfers must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that Federal cash requests are prepared in accordance with Treasury Regulations.

Cause:

In discussing these conditions with ISBE officials, they stated the remaining federal funding was drawn down in January 2025 as a preemptive measure due to concerns that federal funding would be frozen.

Possible Asserted Effect:

Failure to draw funds in accordance with Treasury Regulations results in noncompliance with federal cash management standards and may result in an interest liability owed to the U.S. Treasury under the Cash Management Improvement Act (CMIA). Additionally, maintaining excessive federal cash balances increases the risk of federal sanctions or restrictive funding conditions.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-004)

Recommendation:

We recommend ISBE adhere strictly to federal cash management regulations and the State's CMIA agreement, regardless of external concerns surrounding federal funding status.

Views of ISBE Officials:

Management accepts the recommendation. Management agrees that maintaining strong internal controls over the administration of federal grants is essential to ensuring compliance with grant requirements. In this instance, the federal government implemented actions under Memorandum M-25-13 that were not anticipated and created circumstances outside of ISBE's control. Because no alternative approach was provided to address the resulting gap between those federal actions and the original grant terms, management acted quickly in an effort to continue meeting its responsibility to support and protect the State's educational system. Following Memorandum M-25-14, ISBE proactively attempted to return funds drawn for 21st Century and SSAE. While ISBE did manage to return a portion of the funds for 21st Century and SSAE, it was unsuccessful in its attempt to return the full balances. As a result, ISBE applied the remaining balances to allowable program expenses during the fiscal year.

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State Agency: Illinois State Board of Education (ISBE)
Federal Agency: U.S. Department of Education (USDE)
Program Name: COVID-19 – Education Stabilization Fund
ALN and Program Expenditures: 84.425 (\$968,653,091)
Award Numbers: Various – See schedule of award numbers
Federal Award Year: Various – See schedule of award numbers
Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2025-005: Untimely Review of Subrecipient Performance Reports

Condition Found:

ISBE did not review subrecipient performance reports in a timely manner according to its program monitoring policies and procedures for subrecipients of the Education and Stabilization Fund - Elementary and Secondary Education (ESF) program for fiscal year 2025.

The ESF program operates to provide State educational agencies and local educational agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. To monitor the ESF program activities performed by Illinois elementary and secondary schools, ISBE requires a performance report to be prepared on a periodic basis. The performance report includes information on the accomplishment of deliverables described in the grant, the status of performance measures, and the alignment of accomplishments with spending to date. ISBE's monitoring policies and procedures require these reports to be reviewed within 14 days of receipt to ensure program activities and program results are consistent with program requirements.

During our testing of ESF program performance reports submitted by 41 subrecipients with expenditures of \$259,803,250 during the year ended June 30, 2025, we noted performance reports submitted by 2 subrecipients (with expenditures of \$13,386,472) were not reviewed by program personnel within 14 days of receipt in accordance with ISBE's policies. Delayed review of the reports were 19 and 55 days past ISBE's required timeframe.

ISBE passed through approximately \$937,971,746 to 735 subrecipients of the ESF program during the year ended June 30, 2025.

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Criteria or Requirement:

2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include ensuring program procedures and reviews are performed in a timely manner.

Cause:

In discussing these conditions with ISBE officials, they stated the delays in performing these reviews are attributable to the limited capacity of ISBE monitoring personnel as the responsibilities of existing program monitoring staff were expanded to accommodate the additional programs. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because ESF program ended September 30, 2025 and additional staff were trained to support multiple programs.

Possible Asserted Effect:

Failure to timely review subrecipient semi-annual performance reports may result in untimely identification of subrecipients not properly administering federal program requirements in accordance with laws, regulations, and the grant agreement. This increases the risk that unallowable costs may be incurred which could result in questioned costs and federal disallowances.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-026. (Finding Code 2025-005, 2024-026, 2023-046).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend ISBE evaluate its resource allocation and programmatic workflows to address the capacity constraints of its monitoring personnel. ISBE should implement strategies to ensure proper review procedures are performed in a timely manner in accordance with its program monitoring policies and procedures.

Views of ISBE Officials:

We agree with the finding. To ensure proper review procedures are performed in a timely manner in accordance with its program monitoring policies and procedures, the Fiscal department continues sending weekly lists of submitted, past due and disapproved Grant Periodic Reports (GPRS) to each applicable department. Program areas worked with Information Technology Department and enhanced the report to provide a daily detailed GPRS report beginning December 22, 2025. This report allows management staff to review and ensure that reports are not overlooked. Program analyzes the GPRS reports and prioritizes reviews based on submission dates.

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For the Year Ended June 30, 2025

State Agency: Illinois Environmental Protection Agency (IEPA)

Federal Agency: U.S. Environmental Protection Agency (USEPA)

Program Name: Clean Water State Revolving Fund
Drinking Water State Revolving Fund

ALN and Program Expenditures: 66.458 (\$98,866,713)
66.468 (\$119,453,692)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: None

Finding 2025-006 *Inaccurate Reporting of Federal Expenditures*

Condition Found:

IEPA did not accurately report Federal expenditures, including amounts passed-through to subrecipients, under the Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) programs.

Federal expenditures, including amounts provided to subrecipients, reported to the Illinois Office of Comptroller (IOC) which were used to prepare the schedule of expenditure of federal awards (SEFA), did not agree to IEPA's financial records provided for audit. Specifically, we noted the following differences between amounts provided for audit by IEPA and the amounts passed through to subrecipients of the CWSRF and DWSRF programs reported to the IOC for the SEFA for the year ended June 30, 2025.

Federal Program	Amount initially reported on the SEFA	Amount reported in IEPA's Records	Dollar Difference	Percentage Difference
CWSRF expenditures	\$102,795,832	\$98,866,713	\$3,929,119	4.0%
CWSRF subrecipient amounts	98,712,977	96,869,390	1,843,587	1.9%
DWSRF expenditures	124,324,615	119,453,693	4,870,922	4.1%
DWSRF subrecipient amounts	120,753,245	117,862,753	2,890,492	2.5%

Finally, we noted IEPA's controls over reporting federal expenditures, including amounts passed-through to subrecipients, were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.

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Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures, including amounts passed-through to subrecipients, are accurately reported on the SEFA and to other State agencies, where applicable.

Cause:

In discussing these conditions with IEPA management, they stated the differences between IEPA records of federal expenditures and amounts passed through to subrecipients compared to the State's SEFA were due to inclusion of accrued expenditures and some vouchers in transit at the end of the fiscal year.

Possible Asserted Effect:

Failure to accurately report federal expenditures impedes the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding code 2025-006)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IEPA establish procedures to accurately report federal expenditures (including subrecipient expenditures) used to prepare the SEFA to the IOC.

Views of IEPA Officials:

IEPA accepts the recommendation. IEPA will establish additional procedures to ensure federal expenditures (including subrecipient expenditures) are accurately reported.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Transportation (IDOT)

Federal Agency: U.S. Department of Transportation

Program Name: Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (AIP)

ALN and Program Expenditures: 20.106 (\$77,848,146)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-007 Failure to Report Subaward Information Required by FFATA

Condition Found:

IDOT failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (AIP) program.

FFATA requires the State to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Unique Entity Identifier (UEI)
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During our testing, we noted that IDOT did not prepare or submit FFATA reports as required by federal regulations for any subawards made for the AIP program for the period July 1, 2024 through June 30, 2025.

Additionally, we noted IDOT did not establish adequate internal controls over FFATA reporting to ensure all subawards were reported as required.

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IDOT passed through approximately \$77,311,670 to subrecipients of the Airport Improvement Program during the year ended June 30, 2025.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Regulation (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000. Prime recipients must report subaward information by the end of the month following the month in which the subaward was made.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include complying with FFATA.

Cause:

In discussing these conditions with IDOT officials, IDOT stated missing FFATA reporting was due to staffing transition combined with a lack of appropriate staffing resources. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because staff had to be trained on a new system and had to catch up on over a year of reporting.

Possible Asserted Effect:

Failure to identify awards subject to FFATA and to report subaward in accordance with FFATA results in noncompliance with federal requirements. This lack of reporting diminishes the transparency of federal spending, preventing the public, federal oversight agencies, and Congress from tracking how federal grant funds are being distributed and utilized at the subrecipient level.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-039. (Finding Code 2025-007, 2024-039, 2023-043, 2022-029, 2021-036)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDOT establish and formalize procedures to identify awards subject to FFATA reporting requirements and ensure the required subaward information is reported accurately and timely. Given challenges

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with staff turnover, IDOT should implement cross-training and establish monitoring controls to ensure reporting obligations continue without interruption during personnel or other transitions.

Views of IDOT Officials

We agree with the finding. IDOT lost staff responsible for reporting in March 2025 and was unable to complete reporting until August 2025 due to competing priorities. Since IDOT needed to catch up on reporting and there was a change in the reporting system, the reporting for State fiscal year 2025 was not timely completed. Reporting will be completed timely on a going forward basis.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Transportation (IDOT)
Federal Agency: U.S. Department of Transportation
Program Name: Highway Planning and Construction (Federal-Aid Highway Program)
ALN and Program Expenditures: 20.205 (\$2,484,312,831)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Subrecipient Monitoring

Finding 2025-008 *Inadequate Review of Subrecipient Single Audit Reports*

Condition Found:

IDOT did not adequately review single audit reports received from its subrecipients for the Highway Planning and Construction (Federal-Aid Highway Program) (Highway Planning) program on a timely basis.

The State of Illinois established the Grant Accountability and Transparency Unit (GATU) to implement the provisions of the State's Grant Accountability and Transparency Act (GATA) on a centralized basis. GATU has established standardized reporting requirements for subrecipients of the various Federal and State programs administered by the State through its various departments. Subrecipients of the State are required to certify whether they expended more than \$1,000,000 in federal awards during the fiscal year and submit their single audit reporting packages to the Federal Audit Clearinghouse (if required). GATU is then responsible for obtaining the single audit reporting package, verifying the report meets the single audit requirements, and assigning, to the applicable state agency, any findings attributable to amounts passed through to the subrecipient(s) by the State.

As a State agency, IDOT is responsible for reviewing the reports assigned to them by GATU and determining whether Federal funds reported in the consolidated year-end financial report (CYEFR) reconcile to IDOT records. Additionally, as the cognizant State agency, IDOT is responsible for issuing management decisions on findings reported and applying sanctions to subrecipients who do not comply with reporting requirements (i.e. stop pay process).

During our testing of a sample of single audit desk review files for 24 subrecipients (with expenditures of \$57,137,691 in the fiscal year), we noted the following:

- For five subrecipients (with expenditures totaling \$1,034,141), IDOT did not issue a management decision letter within required timeframes. The delays in issuing management decision letters ranged from one to 30

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days beyond the required timeframe.

- For four subrecipients (with expenditures of \$1,348,055), the subrecipient single audit reporting package was not submitted by the subrecipients within the required timeframe. The delays in the submission of the subrecipient reporting packages for these subrecipients ranged from 19 to 81 days after the required timeframe, and IDOT did not follow-up with the subrecipient or invoke the stop pay process.

IDOT has not established controls over subrecipient single audit desk reviews at an adequate level of precision to ensure single audit reporting requirements, including obtaining and reviewing single audit reporting packages, issuing management decision letters, and invoking stop payment actions, are performed within required timeframes.

IDOT passed through \$134,639,907 to subrecipients of the Highway Planning program during the year ended June 30, 2025.

Criteria or Requirement:

According to 2 CFR 200.332(e), a pass-through entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations and the terms and conditions of the subaward, and that the subaward performance goals are achieved. Additionally, 2 CFR 200.332(e)(3) and 2 CFR 200.521 state that a pass-through entity is required to issue a management decision on federal awards audit findings within six months of the acceptance of the report by the Federal Audit Clearinghouse and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure Single Audit reports are obtained and reviewed in a timely manner and management decisions are issued within required timeframes.

Cause:

In discussing these conditions with IDOT officials, they stated delays in following up on late single audits and untimely issuance of management decisions was the result of human error. Additionally, IDOT has not been using the State's Grantee Compliance Enforcement System (Stop-Pay), which has limited the effectiveness of enforcement activities for late subrecipient single audit reports.

Possible Asserted Effect:

Failure to obtain, complete, and document reviews of subrecipient single audit reports in a timely manner may result in federal funds being expended for unallowable purposes and subrecipients not administering the federal programs in accordance with laws, regulations, and the grant agreement. Additionally, failure to issue

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management decisions within six months of acceptance of the single audit report by the FAC results in noncompliance with federal regulations.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-008)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDOT establish procedures to ensure subrecipient single audit report reviews are completed and documented in a timely manner. Additionally, IDOT should implement procedures to ensure timely issuance of management decision letters and initiation of the stop pay process.

Views of IDOT Officials:

IDOT agrees with the finding and recommendation.

The Audit Compliance Unit recently changed the process of issuing Provisional Federal Compliance Letters. A report is still being run each week, to determine which Grantees may need a Provisional Federal Compliance Letter, but instead of just issuing letters that are due within the week, the letters are issued for the entire month. The implementation date was July 27, 2026.

IDOT staff are reviewing and planning to resume the stop pay notification process. The estimated implementation date is December 31, 2026.

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State Agency: Illinois Department of Transportation (IDOT)

Federal Agency: U.S. Department of Transportation

Program Name: Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (AIP)

ALN and Program Expenditures: 20.106 (\$77,848,146)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Special Test and Provision – Wage Rate Requirement

Finding 2025-009 Failure to Follow Established Control Procedures for Approving Certified Payrolls for the Airport Improvement Program

Condition Found:

IDOT did not document approval of certified payrolls in accordance with its established internal control procedures for the Airport Improvement Program (AIP) program.

Non-federal entities are required to comply with the requirements of the Davis-Bacon Act and the Department of Labor regulations applicable to contracts governing federally financed and assisted construction. These regulations require, in part, that all laborers and mechanics employed by contractors or subcontractors who work on construction contracts in excess of \$2,000 financed by Federal assistance funds must be paid prevailing wage rates established for the locality of the project. Each subcontractor subject to the Wage Rate Requirement (formally known as the Davis-Bacon Act) must submit payrolls on a weekly basis and include a signed certification that they have complied with the prevailing wage rates. The resident engineer on the construction site is required to keep a log of contractors and monitor payroll submission. These logs are reviewed by the resident engineer, which indicates that the certified payrolls for that period have been received and meet IDOT's program requirements.

During our testing of 25 AIP contractor payments for construction projects managed by subrecipients (totaling \$18,173,050), we noted that the certified payrolls for one AIP contractor payments on construction projects managed by subrecipients (totaling \$5,097,334) did not contain documentation of approval by an IDOT resident engineer. Payments made to subrecipients for construction contracts under the Airport Improvement Program were \$40,964,477 during the year ended June 30, 2025. Total payments made to subrecipients under the Airport Improvement Program were \$77,311,669 during the year ended June 30, 2025.

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Criteria or Requirement:

2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures in place to ensure certified payrolls are reviewed with proper documentation of resident engineer approval.

Cause:

In discussing these conditions with IDOT officials, they noted inconsistent approval documentation requirements for contracted resident engineers resulted in the exception noted. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because the implementation date of IDOT's correction action was planned for a future period.

Possible Asserted Effect:

Failure to approve certified payrolls in line with IDOT's established control procedures could result in contractors not paying the prevailing wage rate to employees.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-038. (Finding Code 2025-009, 2024-038)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDOT review its current process and consider any changes necessary to ensure weekly payroll certifications are reviewed and approved in accordance with federal requirements and IDOT's procedures.

Views of IDOT Officials:

The Division of Aeronautics of the Office of Intermodal Project Implementation agrees with the finding. Division of Aeronautics, Bureau of Airport Engineering Construction Section Staff have been previously instructed to verify that certified payroll documentation submitted includes signature of approval from the airports contracted resident engineer. As such, staff should be already conducting this corrective action from June 30, 2026 based on a previous audit finding and implementation of its corrective action. Tentative corrective action and date not applicable. Applicable staff will be reminded of the following direction by September 21, 2026.

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State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$2,467,054,918)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: \$2,687,867

Compliance Requirement: Eligibility

Finding 2025-010: Unemployment Benefit Payments to Ineligible Claimants

Condition Found:

IDES failed to follow established policies when making eligibility determinations for claimants of the Unemployment Insurance (UI) program.

The UI program administered by IDES provides benefits to eligible individuals that are unemployed and able and available to work. IDES utilizes the Illinois Benefits Information System (IBIS) to perform and document claimant eligibility determinations, to process claims for unemployment insurance benefits, and to assist IDES in complying with the requirements of the Illinois UI Act, rules, policies, and procedures applicable to unemployment benefits. UI program eligibility requirements include, among other criteria, the following:

- The individual is unemployed through no fault of their own
- The individual must register with IDES employment service system IllinoisJobLink.com
- The individual has been paid \$1,600 or more in wages during a recent 12-month period
- The individual has earned at least \$400 outside of the base period quarter in which his/her earnings were the highest
- The individual must be actively seeking employment and be available to work
- The individual must not refuse an offer of suitable work

To be eligible to receive UI benefits, a claimant completes an application either online, in-person, or over the phone. Claimant applications are processed by the IBIS system which includes a number of edit checks which must be passed in order for a claimant to be eligible to receive UI benefits. However, these edit checks can be bypassed by staff when reviewing claimant applications. As a result, certain ineligible claimants were identified during our assessment of eligibility. Specifically, we noted the following exceptions:

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- 261 claimants were inappropriately determined to be eligible for UI benefits when the individuals should have been flagged as ineligible as the claimants were terminated from previous employment with cause, which is a disqualifying requirement. UI benefits paid to this group of claimants were \$1,994,038.
- 88 claimants were inappropriately determined to be eligible for UI benefits when the individuals should have been flagged as ineligible as the claimants voluntarily left work without cause, which is a disqualifying requirement. UI benefits paid to this group of claimants were \$496,240.
- 37 claimants were inappropriately determined to be eligible for UI benefits when the individuals should have been flagged as ineligible as the claimants were offered suitable work, but refused employment, which is a disqualifying requirement. UI benefits paid to this group of claimants were \$197,589.

Additionally, we noted adequate internal controls have not been established to ensure necessary changes resulting from the conclusion of pandemic related provisions are made to UI eligibility procedures in a timely manner.

Benefits paid to UI claimants totaled \$2,271,413,000 during the year ended June 30, 2025.

Criteria or Requirement:

According to the State of Illinois Unemployment Insurance Law Handbook, an individual who is discharged for misconduct with his work is ineligible for benefits for the week in which he was discharged for misconduct and thereafter until the individual has become re-employed and has had earnings equal to or in excess of their weekly benefit amount in each of four calendar weeks. Further, an individual will be ineligible for benefits if the individual has failed, without good cause, to accept suitable work when offered by the Department of Employment Security or an employing unit (i.e. business).

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure eligibility determinations are made in accordance with the UI Act.

Cause:

In discussing these conditions with IDES officials, they stated ineligible claimants that were identified in this assessment were the result of staff error and ongoing staff limitations.

Possible Asserted Effect:

Failure to follow established policies to determine beneficiary eligibility may result in noncompliance with program regulations and payments to ineligible recipients.

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Repeat Finding:

A similar finding was reported in the prior year as finding number 2024-030. (Finding Code 2025-010, 2024-030, 2023-038)

Recommendation:

We recommend IDES review its current procedures to ensure eligibility determinations are made in accordance with internal policy and federal regulations. Additionally, IDES should perform a comprehensive review of its UI eligibility process to ensure systems edits are functioning as expected.

Views of IDES Officials:

IDES accepts the recommendation to review its current procedures to ensure eligibility determinations are made in accordance with internal policy and federal regulations.

IDES monitors several IBIS performance reports, including health checks as well as a daily report for management to review staff activity related to eligibility. Reports for management's review serve as a basis to identify additional training needs for staff.

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State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$2,467,054,918)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-011: Inadequate Process for Preparing ETA 9130 Financial Reports

Condition Found:

IDES does not have an adequate process in place to ensure that the ETA 9130 financial reports prepared for the Unemployment Insurance (UI) program are complete and accurate.

On a quarterly basis, IDES is required to report program and administrative expenditure information for each grant award which they operate, including standard program and pilot, demonstration, and evaluation projects, on the *ETA 9130, Financial Status Report, UI Programs*. Financial data is required to be reported cumulative from grant inception through the end of each reporting period.

During our test work of 25 ETA 9130 reports, we noted certain grant awards had inaccurate amounts reported for key line items for the September 30, 2024, reporting quarter. Specifically, we noted IDES inaccurately reported the following line items:

Quarter	Federal Grant Number	Recipient Account Number	Report Line Item	Reported Amount	Actual Amount	Difference
9/30/2024	UI38785MO0	7H79B	Line a. Cash Receipts	\$3,297,127	\$3,223,559	\$(73,568)
9/30/2024	UI38785MO0	7H79B	Line b. Cash Disbursements	3,297,127	3,223,559	(73,568)
9/30/2024	UD000031RL0	2J47B	Line a. Cash Receipts	7,410	—	(7,410)
9/30/2024	UD000031RL0	2J47B	Line b. Cash Disbursements	7,410	—	(7,410)

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Quarter	Federal Grant Number	Recipient Account Number	Report Line Item	Reported Amount	Actual Amount	Difference
9/30/2024	UD000031RL0	2J47B	Line e. Federal Share of Expenditures	7,410	—	(7,410)
9/30/2024	UD000031RL0	2J47B	Line h. Total Federal Obligations	7,410	—	(7,410)
9/30/2024	UD000031RL0	2J47B	Line i. Unobligated Balance of Federal Funds	1,849	9,259	7,410
9/30/2024	UD000030UQ0	2J47B	Line a. Cash Receipts	8,424	—	(8,424)
9/30/2024	UD000030UQ0	2J47B	Line b. Cash Disbursements	8,424	—	(8,424)
9/30/2024	UD000030UQ0	2J47B	Line e. Federal Share of Expenditures	8,424	—	(8,424)
9/30/2024	UD000030UQ0	2J47B	Line h. Total Federal Obligations	8,424	—	(8,424)
9/30/2024	UD000030UQ0	2J47B	Line i. Unobligated Balance of Federal Funds	361,381	369,805	8,424
9/30/2024	UB000087SB0	7H79B	Line a. Cash Receipts	258,720	219,485	(39,235)
9/30/2024	UB000087SB0	7H79B	Line b. Cash Disbursements	258,720	219,485	(39,235)

We also noted IDES does not perform analytical or other procedures over previously reported information or expectations relative to current program activities. Additionally, supervisory review procedures are not designed to operate at a level of precision to identify errors of this nature.

Criteria or Requirement:

According to OMB Number 1205-0461, IDES is responsible for submitting a quarterly ETA 9130 report at the completion of each quarter. Each quarter should correspond to the following calendar quarter dates: March 31, June 30, September 30, and December 31. Additionally, the primary contact person, the designated authorized

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official in the recipient's organization, is responsible for certifying the accuracy of the data reported to the USDOL.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal control should include procedures to ensure the completeness and accuracy of information reported in required financial reports.

Cause:

In discussing these conditions with IDES officials, they stated these conditions arose due to competing priorities with limited resources. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue for the same reason.

Possible Asserted Effect:

Failure to prepare accurate ETA 9130 reports may inhibit the USDOL from effectively monitoring the UI program.

Repeat Finding:

A similar finding was reported in prior year audit as finding 2024-031. (Finding Code 2025-011, 2024-031, 2023-040, 2022-026)

Recommendation:

We recommend IDES review its procedures for preparing ETA 9130 financial reports required for the UI program and implement analytical and any other procedures considered necessary to ensure the reports are complete and accurate prior to submission to the USDOL.

Views of IDES Officials:

IDES accepts the recommendation and will work to ensure the ETA 9130 financial reports are complete and accurate. IDES has undertaken a comprehensive set of improvements such as increasing staffing resources, evaluating and refining internal procedures, including improved analytical and supervisory review procedures, and modernizing reporting systems to remediate errors in its ETA 9130 reports.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$2,467,054,918)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-012: Inadequate Process for Preparing ETA 2208A Special Report

Condition Found:

IDES does not have an adequate process in place to ensure the ETA 2208A special reports prepared for the Unemployment Insurance (UI) program are complete and accurate.

On a quarterly basis, IDES is required to report information on staff years worked and paid by program category on the *ETA 2208A – Quarterly UI Above-Base* (ETA 2208A) report. The information required to be reported includes UI program staff year usage (Section A), regular contingency entitlement certification (Section B), trade above-base entitlement certification (Section C), and additional benefits above-base entitlement certification (Section D). Key line items required for testing include items one through seven in Section A. IDES internal control procedures require a supervisor review and approval of quarterly reports prior to submission to the United States Department of Labor (USDOL).

During our testing of a sample of two of the four quarterly ETA 2208A reports, we noted IDES was unable to provide evidence a supervisor reviewed and approved the December 31, 2024 and the March 31, 2025 reports prior to submission to USDOL.

Criteria or Requirement:

According to ET Handbook No. 336, 18th edition, IDES is required to submit quarterly UI above-base reports (known as ETA 2208A reports) by the first day of the second month after the quarter of reference.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal

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award. Effective internal control should include performance and documentation of supervisory review procedures to ensure the information reported in required special reports is complete and accurate prior to submission to the USDOL.

Cause:

In discussing these conditions with IDES officials, they stated that misunderstanding of changes to USDOL's reporting system during the audit period caused these issues. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because they did not anticipate the USDOL system change.

Possible Asserted Effect:

Failure to consistently perform and document supervisory review procedures for required reports prior to submission increases the risk that inaccurate information is reported to federal agencies. This may prevent the USDOL from effectively monitoring the UI program and increases the risk of undetected noncompliance with federal reporting requirements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-032. (Finding Code 2025-012, 2024-032, 2023-041 2022-028, 2021-032)

Recommendation:

We recommend IDES management evaluate the root cause of its control procedures not being consistently followed. We also recommend IDES implement a more robust mechanism to ensure that all special reports are mathematically verified, reviewed, and formally approved by a supervisor prior to their submission to the USDOL.

Views of IDES Officials:

IDES accepts the recommendation. IDES has clarified its understanding of the new USDOL system functionality, developed a written job aid, and trained staff involved.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$2,467,054,918)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Special Tests and Provisions – UI Benefit Payments

Finding 2025-013: Failure to Complete UI BAM Case File Reviews Within Required Timeframes

Condition Found:

IDES did not complete the Benefit Accuracy Measurement (BAM) case file reviews in accordance with United States Department of Labor (USDOL) requirements for the Unemployment Insurance (UI) program.

The Payments Integrity Information Act (PIIA) of 2019 codified the requirement for valid statistical estimates of improper payments. State Workforce Agencies (SWAs) are required by 20 CFR section 602.11(d) to operate and maintain a quality control system. The Benefits Accuracy Measurement (BAM) program is USDOL's quality control system designed to assess the accuracy of UI benefit payments and denied claims.

The BAM program estimates error rates, that is, numbers of claims improperly paid or denied, and dollar amounts of benefits improperly paid or denied, by projecting the results from investigations of statistically sound random samples to the universe of all claims paid and denied in a state. To accomplish this, IDES' BAM unit is required to select a weekly sample of payments and denied claims (known as a batch) from weeks specified by the USDOL, on which to complete prompt, and in-depth investigations to determine if the administration of the Unemployment Compensation program is consistent with state and federal law (20 CFR section 602.21(d)). USDOL has promulgated investigational requirements and instructions in ET Handbook No. 395 pursuant to 20 CFR section 602.30(a). The handbook states that for paid cases, a minimum (1) 70% of cases must be complete within 60 days of the last day of the week from which the batch was selected (2) 95% of cases must be completed within 90 days of the last day of the week from which the batch was selected and (3) 98% of cases for the calendar year must be completed within 120 days of the last date of the calendar year. In addition, a minimum of 480 cases must be complete during the calendar year.

During our testing of paid claims, we noted IDES did not achieve each of the required percentage of case reviews within the required timeframes. Specifically, for batch range 202427-2025526, IDES failed to meet the 90-day time lapse standard of 95% complete as only 94.18% of case reviews were complete. We also noted IDES did

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not notify USDOL of the failed case completion percentage requirements nor receive a waiver of the requirements from the USDOL.

Further, we noted IDES has not established adequate controls to ensure BAM case file review procedures are completed within timeframes established by the USDOL.

Criteria or Requirement:

According to 20 CFR 602.11(d), SWAs are required to operate and maintain a quality control system. In addition, 20 CFR 602.11(a) requires States to provide such methods of administration as will reasonably ensure prompt and full payment of unemployment benefits to eligible claimants, and collection and handling of income for the State unemployment fund, with greatest accuracy feasible. In addition, according to ET Handbook No. 395, 5th Edition, IDES is required to submit BAM case file data to the USDOL when case files are complete.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include establishing and maintaining adequate resources to ensure the BAM case file reviews are completed in accordance with the required timeframes established by USDOL.

Cause:

In discussing these conditions with IDES officials, they stated the conditions were the result of understaffing caused by vacancies.

Possible Asserted Effect:

Failure to complete BAM case file reviews within established timeframes results in regulatory noncompliance and prevents the USDOL from effectively monitoring the integrity, error rates, and overall health of the State of Illinois' UI program. Delayed investigations may also hinder the timely detection and prevention of systemic fraud and administrative overpayments.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-013)

Recommendation:

We recommend IDES review its procedures for completing BAM case file reviews to ensure they are completed in accordance with program regulations. IDES should also evaluate whether adequate resources have been assigned to ensure the BAM case file reviews are completed in accordance with the required timeframes established by USDOL.

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Views of IDES Officials

IDES accepts the recommendation. Two additional investigators were hired to mitigate this problem going forward. Additionally, IDES is working to automate some elements of the BAM review process to further improve timeliness of reviews.

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State Agency: Illinois Department of Employment Security (IDES)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: Unemployment Insurance Program

ALN and Program Expenditures: 17.225 (\$2,467,054,918)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: None

Finding 2025-014: Inaccurate Reporting of Federal Expenditures

Condition Found:

IDES did not accurately report Federal expenditures under the Unemployment Insurance (UI) program.

Federal expenditures reported to the Illinois Office of Comptroller (IOC) which were used to prepare the schedule of expenditure of federal awards (SEFA) did not agree to IDES' financial records provided for audit. Specifically, we noted the following differences between amounts provided for audit by IDES and the SEFA amounts reported to the IOC for the Unemployment Insurance program for the year ended June 30, 2025:

Federal Program	Amount of Total Expenditures Reported in IDES' Records	Amount of Total Expenditures Reported on the SEFA	Dollar Difference	Percentage Difference
UI program	\$2,442,441,108	2,467,054,918	(24,613,810)	1.0%

Finally, we noted IDES's controls over reporting federal expenditures were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.

Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statements which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program

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compliance requirements. Effective internal controls should include procedures to ensure federal expenditures are accurately reported on the SEFA.

Cause:

In discussing these conditions with IDES officials, they stated competing priorities delayed the adjustments to remove Federal returns from the SEFA.

Possible Asserted Effect:

Failure to accurately report federal expenditures inhibits the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2025-014. (Finding Code 2025-014, 2024-033, 2023-042)

Recommendation:

We recommend IDES establish procedures to accurately report federal expenditures used to prepare the SEFA to the IOC.

Views of IDES Officials:

IDES accepts the recommendation. IDES is working with GOMB to create a policy around the removal of Federal returns.

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State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Labor (USDOL)
U.S. Department of Health and Human Services (USDHHS)

Program Name: WIOA Act Cluster
Low-Income Home Energy Assistance Program

ALN and Program Expenditures: 17.258/17.259/17.278 (\$146,186,461)
93.568 (\$215,662,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-015 Failure to Properly Report Subaward Information Required by FFATA

Condition Found:

DCEO failed to properly report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the WIOA Cluster and Low-Income Home Energy Assistance Program (LIHEAP) programs.

FFATA requires the State to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Unique Entity Identifier (UEI)
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

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During State fiscal year 2025, DCEO did not properly report the following key data elements, for each subaward made or modified for its major programs as follows:

Program name	Subawards tested	Subaward amendment information incorrect	Report not timely	Inaccurate subaward obligation or action date
WIOA LIHEAP	6 13	— 5	5 8	6 —
Program name	Dollar amount of subawards tested	Subaward amendment information incorrect	Report not timely	Inaccurate subaward obligation or action date
WIOA LIHEAP	\$75,757,135 157,263,222	\$— 29,309,051	\$68,524,262 55,457,264	\$75,372,135 —

Additionally, we noted DCEO did not have adequate internal controls in place over FFATA reporting to ensure all subawards were accurately reported within required timeframes.

DCEO passed through approximately \$127,052,335 and \$209,280,144 to subrecipients of the WIOA Cluster and LIHEAP programs, respectively, during the year ended June 30, 2025.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, government-wide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000. Prime recipients must report subaward information by the end of the month following the month in which the subaward was made.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure all FFATA reports are accurately prepared and timely submitted in accordance with federal regulations.

Cause:

In discussing these conditions with DCEO officials, they stated DCEO's procedures did not include reporting award modifications.

Possible Asserted Effect:

Failure to properly report subaward information in accordance with FFATA results in noncompliance with federal

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requirements. This lack of reporting diminishes the transparency of federal spending, preventing the public, federal oversight agencies, and Congress from tracking how federal grant funds are being distributed and utilized at the subrecipient level.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-036. (Finding Code 2025-015, 2024-036, 2023-029)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCEO establish and formalize procedures and controls to identify awards and amendments subject to FFATA reporting requirements and ensure the required subaward information is reported accurately and timely in accordance with FFATA.

Views of DCEO Officials:

DCEO agrees with the finding and recommendations.

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State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Labor (USDOL)

Program Name: WIOA Cluster

ALN and Program Expenditures: 17.258/17.259/17.278 (\$146,186,461)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: None

Finding 2025-016 *Inaccurate Reporting of Federal Expenditures*

Condition Found:

DCEO did not accurately report Federal expenditures under the WIOA Cluster program.

Federal expenditures reported to the Illinois Office of Comptroller (IOC) which were used to prepare the schedule of expenditures of federal awards (SEFA) did not properly reflect interagency expenditures for the WIOA Cluster program for the year ended June 30, 2025. Specifically, we noted the following differences between amounts provided for audit by DCEO and the SEFA amounts reported to the IOC for the WIOA Cluster program for the year ended June 30, 2025:

Federal Program	Federal Expenditures Reported in DCEO's Records	Federal Expenditures Reported on the SEFA	Dollar Difference	Percentage Difference
WIOA Cluster	\$146,461,461	146,186,461	\$275,000	0.2%

Finally, we noted DCEO's controls over reporting federal expenditures were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.

Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statement which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

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Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures are accurately reported on the SEFA and to other State agencies, where applicable.

Cause:

In discussing these conditions with DCEO officials, they stated the difference related to an error which eliminated the reporting of WIOA Cluster expenditures made by the Illinois Department of Employment Security for services provided as part of an intergovernmental agreement.

Possible Asserted Effect:

Failure to accurately report federal expenditures impedes the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-016)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCEO establish procedures to accurately report federal expenditures used to prepare the SEFA to the IOC.

Views of DCEO Officials:

DCEO agrees with the finding and recommendations.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)

ALN and Program Expenditures: 93.568 (\$215,662,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Cash Management

Finding 2025-017 *Failure to Re-certify to the Accuracy of the Clearance Pattern*

Condition Found:

DCEO did not properly review or re-certify the accuracy of the clearance pattern specified in the Treasury-State Agreement related to cash draws for the Low Income Home Energy Assistance Program (LIHEAP).

Annually, the State of Illinois negotiates the Treasury-State Agreement (TSA) with the U.S. Department of the Treasury (the Treasury) which details the funding techniques used for the draw down of federal funds. Certain approved finding techniques utilized by the State require the use of a clearance pattern that identifies the average number of days disbursements (warrants) take to clear the State Treasurer's account. The established clearance pattern is then used to determine the date the State should request federal funds from the U.S. Treasury in order to minimize the time elapsing between the receipt of federal funds and the State Treasurer's clearance of funds. Under federal regulations, these clearance patterns must be recertified at least every five years.

During our testing over cash management requirements, we noted the clearance pattern included in the TSA in place for the fiscal year ended June 30, 2025, had not been recertified since 2016 (more than 5 years since previous recertification). Consequently, DCEO is operating using a warrant clearance pattern that is approximately nine years old.

Additionally, we noted internal controls have not been established to ensure clearance patterns are calculated and recertified in accordance with Treasury regulations.

Criteria or Requirement:

31 CFR 205.20 requires a State to ensure that a clearance pattern accurately represents the flow of Federal funds under the Federal assistance programs to which it is applied, and that a clearance pattern reflects seasonal or other periodic variations in clearance activity. A State shall also ensure that a clearance pattern is auditable.

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Further, 31 CFR 205.22 states an authorized State official shall recertify that a clearance pattern corresponds to a program's clearance activity and shall recertify the accuracy of the clearance pattern at least every five years.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish, document, and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure clearance patterns are recertified in accordance with federal regulations.

Cause:

In discussing these conditions with DCEO officials, they stated DCEO did not have the correct funding technique listed within the TSA for LIHEAP. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because corrective action was planned subsequent to State fiscal year 2025.

Possible Asserted Effect:

Failure to evaluate and recertify a program's clearance pattern violates the requirement of 31 CFR 205 and could result in the inaccurate recalculation of DCEO's interest obligation to the Treasury.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-034. (Finding Code 2025-017, 2024-034, 2023-027)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCEO establish procedures and controls to ensure clearance patterns are recertified within required timeframes.

Views of DCEO Officials:

DCEO agrees with this finding. DCEO's Office of Financial Management requested the Governor's Office of Management and Budget change the funding technique for the LIHEAP program within the TSA to pre-issuance effective for State fiscal year 2026.

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State Agency: Illinois Department of Commerce and Economic Opportunity (DCEO)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Low Income Home Energy Assistance Program (LIHEAP)

ALN and Program Expenditures: 93.568 (\$215,662,419)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Cash Management

Finding 2025-018 Failure to Perform Cash Draws in Accordance with the Treasury State Agreement

Condition Found:

DCEO did not perform its cash draws in accordance with the funding technique prescribed in the Treasury State Agreement (TSA).

On an annual basis, the State of Illinois negotiates the TSA with the U.S. Department of the Treasury (the Treasury), which details, among other things, the funding techniques to be used for requesting federal funds. The TSA funding technique prescribed for the Low-Income Home Energy Assistance Program (LIHEAP) program the Average Clearance funding technique. This interest-neutral technique requires DCEO to request funds from the federal awarding agency so that they are deposited via ACH on the dollar-weighted average day of warrant clearance.

According to the 2025 TSA the average day of clearance for program costs is three days. Because an ACH transfer typically takes one business day to settle, DCEO must request federal funds exactly two days after issuing warrants (payments) to ensure the federal funds are deposited on the third day (the day the warrants are expected to clear the State's bank account).

During our testing of 18 cash draws (totaling \$71,025,520) for LIHEAP program (subrecipient) expenditures during the year ended June 30, 2025, we sampled 40 underlying subrecipient payments totaling \$19,169,382. We noted the expenditures supporting the cash draws were not disbursed in accordance with the timeframe required by the prescribed funding technique. Specifically, the full amount of federal funds tested were requested anywhere from 15 days earlier to 30 days later than permitted by the prescribed funding technique.

Additionally, we noted internal controls have not been established to ensure cash draws are calculated and requested in accordance with Treasury regulations and the funding technique prescribed by the Treasury-State agreement.

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Criteria or Requirement:

According to 31 CFR 205.6(a), a Treasury-State Agreement documents the accepted funding techniques and methods for calculating interest agreed upon by the U.S. Treasury and the State for each Federal program governed by subpart A of the Treasury regulations.

Section 6.3.2 of the 2025 Treasury State Agreement (effective July 1, 2024 to June 30, 2025) states that the LIHEAP program is required to use the Average Clearance funding technique. Section 6.2.1 of the 2025 Treasury State Agreement describes the Average Clearance funding technique as being interest neutral and requiring the State to request funds such that they are deposited by ACH on the dollar-weighted average day of clearance for the disbursement.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish, document, and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that Federal cash draws are performed in accordance with the TSA.

Cause:

In discussing these conditions with DCEO officials, they stated DCEO did not have the correct funding technique listed within the TSA for LIHEAP. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because corrective action was planned subsequent to State fiscal year 2025.

Possible Asserted Effect:

Failure to draw funds in accordance with the TSA results in noncompliance with U.S. Treasury regulations and the Cash Management Improvement Act. Drawing federal funds prior to the average day of clearance results in the State holding excess federal cash, which generates an interest liability that must be calculated and remitted to the U.S. Treasury.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-035. (Finding Code 2025-018, 2024-035, 2023-028)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendation:

We recommend DCEO implement procedures to ensure cash draws are performed in accordance with the TSA or work with the US Treasury to amend the TSA to obtain the Treasury's approval of DCEO's cash draw request practices.

Views of DCEO Officials:

DCEO agrees with this finding and recommendations.

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State Agency: Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS)

Federal Agency: U.S. Department of Homeland Security (USDHS)

Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Homeland Security Grant Program

ALN and Program Expenditures: 97.036 (\$317,860,132)
97.067 (\$80,821,527)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-019 Failure to Properly Report Subaward Information Required by FFATA

Condition Found:

IEMA-OHS failed to properly report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Public Assistance) and Homeland Security Grant Program (Homeland) programs.

The State is required to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Unique Entity Identifier (UEI)
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

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During State fiscal year 2025, we noted certain key data elements reported in the FFATA reporting portal (SAM.gov) were not consistent with IEMA-OHS' records or do not appear to have been reported within required timeframes, as follows:

Program name	Subawards tested	Subaward information incorrect	Report not timely	Inaccurate subaward obligation or action date
Public Assistance	12	—	2	1
Homeland	5	1	2	—
Program name	Dollar amount of subawards tested	Subaward information incorrect	Report not timely	Inaccurate subaward obligation or action date
Public Assistance	\$80,090,747	\$ —	\$7,115,587	\$2,694,576
Homeland	41,349,280	36,021,583	36,369,888	—

Additionally, we noted IEMA-OHS did not have adequate internal controls in place over FFATA reporting to ensure all subawards were accurately reported within required timeframes.

IEMA-OHS passed through approximately \$54,587,033 and \$75,340,118 to subrecipients of the Public Assistance and Homeland programs, respectively, during the year ended June 30, 2025.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000. Prime recipients must report subaward information by the end of the month following the month in which the subaward was made.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure all FFATA reports are accurately prepared and timely submitted in accordance with federal regulations.

Cause:

In discussing these conditions with IEMA-OHS officials, they stated appropriate oversight procedures have not been implemented related to this process.

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For the Year Ended June 30, 2025

Possible Asserted Effect:

Failure to properly report subaward information in accordance with FFATA results in noncompliance with federal requirements. This lack of reporting diminishes the transparency of federal spending, preventing the public, federal oversight agencies, and Congress from tracking how federal grant funds are being distributed and utilized at the subrecipient level.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-019)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IEMA-OHS establish and formalize procedures and controls to ensure the required subaward information is reported accurately and timely in accordance with FFATA.

Views of IEMA-OHS Officials:

The Accountability Office has now developed the FFATA Reporting Submission Checklist and it will be distributed to the grant program area. The checklist will be required to be submitted with the FFATA Reporting template to the Accountability Officer. The Accountability Officer will file in SAM.gov and, then the form will be sent back to grant program area for its review for accuracy.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS)

Federal Agency: U.S. Department of Homeland Security (USDHS)

Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

ALN and Program Expenditures: 97.036 (\$317,860,132)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2025-020 Inadequate Process for Subrecipient Single Audit Report Desk Reviews

Condition Found:

IEMA-OHS has not established effective internal controls or documented procedures to ensure subrecipients of the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Public Assistance) program perform audits required by the Uniform Guidance.

IEMA-OHS coordinates Public Assistance program disaster requests with the USDHS Federal Emergency Management Agency (FEMA) related to disasters declared by the Governor and approved by the President. Local governments, non-profits, and other organizations receiving Public Assistance program funding are considered subrecipients of the State and are legally required to obtain single audits when federal expenditures exceed the established threshold under the Uniform Guidance.

The State of Illinois established the Grant Accountability Transparency Unit (GATU) to implement the provisions of State's Grant Accountability and Transparency Act (GATA) on a centralized basis. GATU has established standardized reporting requirements for subrecipients of the various Federal programs administered by the State through its various departments. Subrecipients of the State are required to certify whether they expended more than \$750,000 in federal awards during the fiscal year and, if required, submit their single audit reporting packages to the Federal Audit Clearinghouse (FAC).

GATU is then responsible for obtaining the single audit reporting package, verifying the report meets the single audit requirements, assigning any findings attributable to amounts passed through to the subrecipient(s) by the State to the applicable state agency, and working with program personnel to issue management decisions on findings. The State utilizes a contractor to perform the centralized functions of obtaining the single audit report, verifying the report meets the requirements, and assigning findings to the applicable State agency.

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While GATU has exempted Public Assistance program subrecipients from certain state-specific GATA filing requirements, these subrecipients remain subject to federal Uniform Guidance requirements. Many of these subrecipients receive other federal pass-through funding from the State and submit their single audits through GATU's centralized process. However, the centralized state process does not absolve IEMA-OHS of its primary federal responsibilities as the direct pass-through entity.

During our audit procedures over IEMA-OHS' subrecipient monitoring and desk review processes, we noted that IEMA-OHS did not have documented policies, procedures, or established internal controls to:

- Identify subrecipients subject to the Single Audit requirements contained in Subpart F of the Uniform Guidance and determine whether required Single Audit reporting packages were timely submitted;
- Review Single Audit reports submitted by subrecipients to identify findings, questioned costs, modified opinions, or other compliance matters related to Federal programs administered by IEMA-OHS and document any required follow-up actions;
- Verify that Federal expenditures attributable to IEMA-OHS-administered awards were accurately reported by subrecipients within their schedules of expenditures or federal awards (SEFA) and Data Collection Forms submitted to the FAC; and
- Reconcile expenditures reported by subrecipients for IEMA-OHS pass-through awards to agency records, award documentation, and other supporting information to determine whether reported amounts were complete, accurate, and consistent with IEMA-OHS' records.

As a result of these deficiencies, IEMA-OHS could not demonstrate whether its subrecipients complied with Uniform Guidance audit requirements, nor could it verify whether required management decisions on subrecipient audit findings were issued within the federally mandated timeframes.

Criteria or Requirement:

2 CFR 200.332(e) requires pass-through entities to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. This monitoring must include:

1. Verifying that every subrecipient that is expected to have a single audit performed meets the requirements of Subpart F of this part.
2. Reviewing the results of the subrecipient's audit and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award.
3. Issuing a management decision for audit findings that relate to the Federal awards it makes to subrecipients as required by 2 CFR 200.521.

2 CFR 200.521(d) states that the pass-through entity is responsible for issuing a management decision on subrecipient findings within six months of acceptance of the audit report by the FAC.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of

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the Federal award. Effective internal controls should include implementing procedures to monitor whether single audit reports are obtained and reviewed, and management decision letters are issued within required timeframes.

Cause:

In discussing these conditions with IEMA-OHS officials, they stated the failure to monitor and conduct the compliance reviews were caused by the lack of an official procedure.

Possible Asserted Effect:

Failure to establish robust subrecipient monitoring controls significantly increases the risk that subrecipient noncompliance with Federal requirements, internal control deficiencies, questioned costs, and modified audit opinions will go undetected and unaddressed.

Furthermore, without systematic procedures to verify and reconcile expenditures reported by subrecipients in their SEFAs, IEMA-OHS lacks assurance that its pass-through awards are being accurately reported at the subrecipient level. Consequently, unreported compliance issues, inaccuracies in federal reporting, and potential questioned costs may remain undetected, impairing IEMA-OHS' ability to effectively oversee Federal funds and increasing the risk of federal sanctions, including the potential withholding of future Public Assistance funding.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-020)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IEMA-OHS establish and implement comprehensive policies and procedures to strengthen its subrecipient monitoring process and ensure compliance with 2 CFR § 200.332. At a minimum, these procedures should require IEMA-OHS to:

- Establish a Tracking Mechanism: Develop and maintain a tracking log of all active subrecipients to monitor the submission status of their Single Audit packages to the FAC. Consideration should be to differentiate IEMA-OHS' procedures for those subrecipients who are subject to GATA reporting requirements and those that are not.
- Formalize Desk Reviews: Establish a formal process for program personnel to review subrecipient Single Audit reports, document the evaluation of audit findings affecting the Public Assistance program, and ensure management decisions are issued within the required six-month timeframe.
- Implement Reconciliation Procedures: Implement procedures to verify and reconcile expenditures reported on subrecipients' SEFAs to IEMA-OHS' internal award records.

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- **Retain Monitoring Documentation:** Maintain centralized, audit-ready documentation of all subrecipient monitoring activities, including completed checklists, correspondence, and management decision letters.

Views of IEMA-OHS Officials:

IEMA-OHS agrees with the finding and recommendations. The Accountability Office will, with the assistance of the relevant grant programs, develop and implement clear and consistent procedures to ensure compliance with 2 CFR 200.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Public Health (IDPH)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: COVID-19 – Immunization Cooperative Agreements
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases

ALN and Program Expenditures: 93.268 (\$140,960,195)
93.323 (\$73,439,961)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-021 Failure to Properly Report Subaward Information Required by FFATA

Condition Found:

IDPH failed to properly report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the COVID-19 – Immunization Cooperative Agreements (ICA) and COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) programs.

The State is required to report certain key elements related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Unique Entity Identifier (UEI)
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During State fiscal year 2025, IDPH did not have procedures in place to identify and report the following key data elements, for each subaward made or modified for its major programs as follows:

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Program name	Subawards tested	Report not timely	Inaccurate subaward obligation or action date
ELC	12	—	12
ICA	7	3	1
Program name	Dollar amount of subawards tested	Dollar amount of report not timely	Dollar amount of inaccurate subaward obligation or action date
ELC	\$5,110,000	\$—	\$5,110,000
ICA	1,036,160	325,000	60,000

Additionally, we noted IDPH did not have adequate internal controls in place over FFATA reporting to ensure all subawards were accurately reported within required time frames.

IDPH's subrecipient expenditures under its federal programs for the year ended June 30, 2025, were \$12,763,931 and \$2,261,991 for the ELC and ICA programs, respectively.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website. Agencies must follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Regulation (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000. Prime recipients must report subaward information by the end of the month following the month in which the subaward was made.

Further, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to maintain adequate documentation to substantiate information required by FFATA was reported within required timeframes.

Cause:

In discussing these conditions with IDPH officials, they stated the errors identified were the result of unexpected differences in dates within its subrecipient awarding system for agreements executed outside the system. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because the previous corrective action did not specifically address the issue identified.

Possible Asserted Effect:

Failure to properly report subaward information in accordance with FFATA results in noncompliance with federal requirements. This lack of reporting diminishes the transparency of federal spending, preventing the public, federal oversight agencies, and Congress from tracking how federal grant funds are being distributed and utilized at the subrecipient level.

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Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-024. (Finding Code 2025-021, 2024-024, 2023-032, 2022-020, 2021-021).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDPH establish procedures and formalize procedures and controls to identify awards and amendments subject to FFATA reporting requirements and ensure the required subaward information is reported accurately and timely in accordance with FFATA.

Views of IDPH Officials:

IDPH agrees with these findings and has corrected the subaward obligation date discrepancies. Additionally, a corrective action plan has been implemented to prevent reoccurrence in the future.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department on Aging (IDOA)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Aging Cluster
ALN and Program Expenditures: 93.044/93.045/93.053 (\$67,630,897)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Reporting

Finding 2025-022 *Failure to Report Subaward Information Required by FFATA*

Condition Found:

IDOA failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Aging Cluster program.

The State is required to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee Unique Entity Identifier (UEI)
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During our testing, we noted that IDOA did not prepare or submit FFATA reports as required by federal regulations for any subawards made for the Aging Cluster program for the period July 1, 2024 through June 30, 2025.

Additionally, we noted IDOA did not establish adequate internal controls over FFATA reporting to ensure all subawards were reported as required.

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For the Year Ended June 30, 2025

IDOA passed through \$65,974,847 to 13 subrecipients of the Aging Cluster program during the year ended June 30, 2025.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000. Prime recipients must report subaward information by the end of the month following the month in which the subaward was made.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include complying with FFATA.

Cause:

In discussing these conditions with IDOA officials, they stated the requirement to complete FFATA reports was overlooked and deadlines were missed. Furthermore, management indicated the prior year corrective action plan was not sufficient to mitigate the conditions identified in this finding.

Possible Asserted Effect:

Failure to identify and report subawards subject to FFATA results in noncompliance with federal regulations. This lack of reporting diminishes the transparency of federal spending, preventing the public, federal oversight agencies, and Congress from tracking how federal grant funds are being distributed and utilized at the subrecipient level.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-051. (Finding code 2025-022, 2024-051)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDOA establish and formalize procedures to identify awards subject to FFATA reporting requirements and ensure the required subaward information is reported accurately and timely.

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Views of IDOA Officials:

IDOA accepts this finding and will create a comprehensive action plan that includes training for staff responsible for submitting the information, written policies and procedures, and a tracking mechanism/reminder system to prevent this finding in the future.

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For the Year Ended June 30, 2025

State Agency: Illinois Department on Aging (IDOA)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Aging Cluster
ALN and Program Expenditures: 93.044/93.045/93.053 (\$67,630,897)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Subrecipient Monitoring

Finding 2025-023 *Inadequate Review of Subrecipient Single Audit Reports*

Condition Found:

IDOA did not issue management decision letters for single audit report findings for subrecipients of the Aging Cluster program within required timeframes.

The State of Illinois established the Grant Accountability and Transparency Unit (GATU) to implement the provisions of the State's Grant Accountability and Transparency Act (GATA) on a centralized basis. GATU has established standardized reporting requirements for subrecipients of the various Federal and State programs administered by the State through its various departments. Subrecipients of the State are required to certify whether they expended more than \$750,000 in federal awards during the fiscal year and submit their single audit reporting packages to the Federal Audit Clearinghouse (if required). GATU is then responsible for obtaining the single audit reporting package, verifying the report meets the single audit requirements, and assigning to the applicable state agency, any findings attributable to amounts passed through to the subrecipient(s) by the State.

IDOA staff are responsible for reviewing the reports assigned to them by GATU and determining whether: (1) federal funds reported in the schedule of expenditures of federal awards reconcile to IDOA records; (2) issuing management decisions on findings reported within required timeframes; and (3) applying sanctions to subrecipients who do not comply with reporting requirements (i.e. stop pay process).

During our testing of a sample of single audit desk review files for seven subrecipients (with expenditures of \$40,522,841 in the fiscal year), we noted IDOA did not issue a management decision letter within 180 days for six subrecipients (with expenditures totaling \$22,839,932). The delays in issuing management decision letters ranged from 708 to 803 days beyond the required timeframe.

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IDOA has not established controls over subrecipient single audit reviews at an adequate level of precision to ensure single audit reporting requirements and the issuance of management decision letters are performed within required timeframes.

IDOA passed through \$65,974,847 to subrecipients of the Aging Cluster program during the year ended June 30, 2025.

Criteria or Requirement:

According to 2 CFR 200.332(e), a pass-through entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations and the terms and conditions of the subaward, and that the subaward performance goals are achieved. Additionally, 2 CFR 200.332(e)(3) and 2 CFR 200.521 state that a pass-through entity is required to issue a management decision on federal awards audit findings within six months of the acceptance of the report by the Federal Audit Clearinghouse and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure Single Audit reports are reviewed in a timely manner and management decisions are issued within required timeframes.

Cause:

In discussing these conditions with IDOA officials, they stated the delays resulted from a combination of factors, including limited staffing capacity and the absence of automated workflow tools needed to process audit assignments at the level of precision required under the Uniform Guidance. Furthermore, management indicated the prior year corrective action plan was not sufficient to mitigate the conditions identified in this finding.

Possible Asserted Effect:

Failure to timely issue management decisions on subrecipient single audit findings results in noncompliance with federal regulations and prevents IDOA from ensuring that subrecipients implement prompt corrective action. When resolution is delayed by more than two years, there is a significantly increased risk that subrecipients may not comply with federal requirements across multiple subsequent grant periods without detection or remediation.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-049. (Finding Code 2025-023, 2024-049)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendation:

We recommend IDOA establish procedures to ensure management decision letters are issued for all findings affecting its federal programs in accordance with the Uniform Guidance. Such procedures should address how the State will address any remaining backlog of unresolved subrecipient single audit findings requiring management decisions.

Views of IDOA Officials:

IDOA is committed to bringing all audit reviews current and will meet timelines outlined in 2 CFR 200.521(a) going forward. IDOA accepts this finding and will create a comprehensive corrective action plan that includes additional staff capacity, development of standard operating procedures, staff training, and ongoing tracking to prevent this finding in the future.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Children and Family Services (DCFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Temporary Assistance for Needy Families
Foster Care – Title IV-E
Adoption Assistance

ALN and Program Expenditures: 93.558 (\$593,881,225)
93.658 (\$190,740,988)
93.659 (\$114,759,333)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Activities Allowed/Unallowed
Allowable Costs/Costs Principles

Finding 2025-024: Failure to Provide Supporting Documentation for Payroll and Related Costs

Condition Found:

DCFS could not provide adequate supporting documentation to substantiate payroll and related costs claimed for federal reimbursement under the Foster Care – Title IV-E (Foster Care), Adoption Assistance, and Temporary Assistance for Needy Families (TANF) programs.

On a weekly basis, DCFS employees complete and sign timesheets to report and certify their time. These timesheets are then reviewed and approved by the employee's immediate supervisor. The supervisor approves the timesheets based on their knowledge of the employee's hours worked during the pay period. Timesheets are scanned for archiving once a month by the payroll department. Timesheets are manually entered into the time reporting system (Employee Monthly Time Report) which is used to accumulate the costs related to each cost center. Cost pool data from the time reporting system is used to identify personal service expenditures attributable to DCFS's State and federal programs and to calculate and allocate the related fringe benefit charges and indirect costs.

During our testing of 40 direct payroll expenditures charged to the cost pools allocated to the Foster Care, Adoption Assistance, and TANF programs (totaling \$159,725) during the year ended June 30, 2025, we noted the following:

- The timesheet for one employee (supporting cost pool payroll expenditures sampled of \$3,338) could not be provided for testing. DCFS personnel stated they were unable to locate the timesheet for this employee

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for the sampled period. Upon further review, DCFS personnel noted timesheets were unable to be located for this employee and all employees within the same pay group (totaling 16 additional employees) for the entire fiscal year, resulting in approximately 403 missing timesheets (related to payroll, fringe benefits, and indirect costs included in the cost pool totaling \$1,636,270, \$1,389,016, and \$726,519, respectively). As a result, the personal service (payroll and fringe benefit) expenditures, as well as related indirect costs, were not appropriately supported in accordance with the requirements of the applicable cost principles. Accordingly, the personal service expenditures and indirect costs were not allowable.

- The hours reported for one employee (with sampled personal services expenditures from the cost pool of \$5,074) in the timekeeping system used to allocate personal services expenditures to Foster Care, Adoption Assistance, TANF, and other programs operated by the agency exceeded the hours reported on manual timesheets prepared by the employees and approved by supervisors. There were 2.5 unsupported hours reported in the timekeeping system resulting in unsupported personal service expenditures from the cost pool of \$11.

Additionally, we noted the controls to ensure required documentation is obtained to support payroll and related costs and maintained to evidence management approval of payroll information were not operating effectively. We also noted adequate internal controls have not been established to ensure the data included in the timekeeping system and used to allocate personal services expenditures to Foster Care, Adoption Assistance, TANF, and other programs operated by DCFS is consistent with the hours reported on manual timesheets prepared by the employees and approved by supervisor.

Personal service (payroll and fringe benefit) expenditures and related indirect costs charged to the Foster Care, Adoption Assistance, and TANF programs for the year ended June 30, 2025, were as follows:

Program	Personal Services	Indirect Costs	Total Program Expenditures
Adoption Assistance	\$17,739,118	\$3,978,648	\$114,759,333
Foster Care	60,549,921	12,170,675	190,740,988
TANF	206,117,505	44,635,706	593,881,225

Criteria or Requirement:

2 CFR 200.403 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments. To be allowable under federal awards, costs must meet certain general criteria. Those criteria require, among other things, that the expenditure be adequately documented.

According to 2 CFR 200.430(g), charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be, among other things, supported by a system of internal control, comply with the established accounting policies and practices of the non-Federal entity, and support the distribution of the employee's salary or wages amount across specific activities or cost objectives if the employee works on more than one federal award; an indirect cost activity and a direct cost activity; two or more indirect activities allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

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In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure required documentation is obtained to support payroll and related costs and to maintain documentation evidencing management approval of payroll information.

Cause:

In discussing these conditions with DCFS officials, they stated these exceptions were due to human error and the limitations of keeping a complete file record for the paper-based overtime approval and timesheet process. Furthermore, management indicated that prior year correction action plans have not fully resolved this issue because the anticipated transition date of the payroll and timekeeping system has been delayed.

Possible Asserted Effect:

Failure to accurately document and maintain required timesheets results in noncompliance with federal regulations and unallowable costs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-023. (Finding code 2025-024, 2024-023)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCFS review its current procedures and consider any changes necessary to ensure supporting documentation for payroll and related costs is maintained and accurately reflects work performed in accordance with the applicable federal regulations.

Views of DCFS Officials:

DCFS has improved communication with and the training of its timekeepers in order to ensure accurate and consistent timekeeping standards. DCFS has also instituted new quality control procedures to identify and correct errors. All timekeepers are required to submit timesheets for digital archive to ensure proper record retention. DCFS is also actively pursuing modernization efforts for both payroll and timekeeping, using timekeeping and payroll systems available from the Illinois Department of Central Management Services.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Children and Family Services (DCFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Foster Care – Title IV-E

ALN and Program Expenditures: 93.658 (\$190,740,988)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Activities Allowed/Unallowed
Allowable Costs/Cost Principles

Finding 2025-025: Inadequate Process for Foster Care Daycare Maintenance Assistance Payments

Condition Found:

DCFS does not have an adequate process in place to ensure Foster Care – Title IV-E (Foster Care) daycare maintenance assistance payments are accurately paid based on its approved rate schedule.

The foster care program provides funds to States for maintenance assistance payments to deliver substitute care for children who are under the jurisdiction of a Title IV-E agency and who need temporary placement or care outside their homes. Maintenance payments are made on behalf of eligible Title IV-E beneficiaries to individuals serving as foster family homes, to childcare institutions, or public or private child-placement or child-care agencies in accordance with the Title IV-E agency's maintenance rate schedule.

During our review of internal controls over beneficiary payments charged to the Foster Care program during the year ended June 30, 2025, we noted the review procedures for approving the manually prepared certification rate forms submitted to DCFS by child care providers for Foster Care daycare payments do not include verifying the rate entered by the child care provider agrees to the approved rate schedule.

Daycare maintenance assistance payments made on behalf of Foster Care beneficiaries totaled \$671,019 during the year ended June 30, 2025. Payments made on behalf of beneficiaries of the Foster Care program totaled \$36,036,485 during the year ended June 30, 2025.

Criteria or Requirement:

2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the

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Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure payments are made at the approved rates.

Cause:

In discussing these conditions with DCFS officials, they stated the issue was due to the certification rate forms that were erroneously completed by childcare providers. Furthermore, management indicated the prior year corrective action plan has not fully resolved this issue for State fiscal year 2025 because the corrective action was planned for future periods.

Possible Asserted Effect:

Failure to ensure payment calculations are properly performed and approved provider rates are accurately entered in the system may result in unallowable costs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-022. (Finding code 2025-025, 2024-022)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DCFS implement procedures to ensure foster care maintenance payments are properly calculated and consistent with the approved DCFS payment rate schedules.

Views of DCFS Officials:

DCFS agrees and has implemented corrective action. In July 2025, the daycare eligibility program discontinued the use of certification rate forms. As a result, all childcare providers now receive the State established reimbursement rate, regardless of the rate they charge private-paying families. This change ensures that all childcare providers receive the funding to which they are entitled.

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For the Year Ended June 30, 2025

State Agency: Illinois Community College Board (ICCB)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Child Care and Development Fund (CCDF) Cluster
ALN and Program Expenditures: 93.575/93.596 (\$424,695,722)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-026 Failure to Properly Report Subaward Information Required by FFATA

Condition Found:

ICCB failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Child Care and Development Fund (CCDF) Cluster (CCDF Cluster) program.

The State is required to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee Unique Entity Identifier
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During our testing, we noted that ICCB did not prepare or submit FFATA reports required by federal regulations for any subawards made for the CCDF Cluster program for the period July 1, 2024 through June 30, 2025.

Additionally, we noted ICCB did not establish adequate control over FFATA reporting to ensure all subawards were reported as required.

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For the Year Ended June 30, 2025

ICCB passed through \$4,443,162 to subrecipients of the CCDF Cluster program during the year ended June 30, 2025.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, government-wide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000. Prime recipients must report subaward information by the end of the month following the month in which the subaward was made.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures designed to ensure FFATA reporting is completed in accordance with federal requirements.

Cause:

In discussing these conditions with ICCB officials, they noted this funding originated from an interagency agreement with the Illinois Department of Human Services (IDHS) which caused technical challenges for reporting awards made by ICCB. As a result of these reporting challenges, ICCB was unable to complete the required reporting and implement its planned corrective action from the prior audit.

Possible Asserted Effect:

Failure to identify and report subawards subject to FFATA results in noncompliance with federal regulations. This lack of reporting diminishes the transparency of federal spending, preventing the public, federal oversight agencies, and Congress from tracking how federal grant funds are being distributed and utilized at the subrecipient level.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-029. (Finding code 2025-026, 2024-029)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendation:

We recommend ICCB establish and formalize procedures to identify awards subject to FFATA reporting requirements and ensure the required subaward information is reported accurately and timely. Given the challenges with the interagency relationship for these particular awards, ICCB should also work with IDHS to ensure required reporting requirements are met by the State.

Views of ICCB Officials:

ICCB disagrees with the finding and recommendation as presented.

ICCB does not dispute that the applicable first-tier subaward information was not reported. However, ICCB disagrees that the failure to report is attributable to ICCB. When attempting to implement the prior corrective action, ICCB determined that the federal reporting system only permits the recipient associated with the federal award to report first-tier subawards. ICCB's UEI is not associated with the federal award as the prime recipient, and the federal reporting system does not permit ICCB to submit its downstream awards as first-tier subawards.

Appendix A to 2 CFR Part 170 assigns responsibility for reporting applicable first-tier subawards to the recipient. Because ICCB cannot make the required submission under the federal award, ICCB cannot independently correct the reporting condition identified in this finding.

For future federal funding received through another State agency, ICCB will work with that agency to identify applicable FFATA reporting responsibilities, timely provide information necessary for the responsible recipient to complete required reporting, and document the respective agencies' responsibilities.

Auditors' Comment:

ICCB is part of the primary government of the State of Illinois and executed subawards relative to a first-tier award under the CCDF Cluster which are required to be reported by the State according to 2 CFR 170.200. We understand the difficulties ICCB encountered in attempting to report its subawards; however, a transfer of federal funding within the primary government does not eliminate the requirement for the State to report such subawards. We continue to recommend ICCB work with IDHS to properly report these subawards.

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For the Year Ended June 30, 2025

State Agency: Illinois Board of Higher Education (IBHE)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Child Care and Development Fund (CCDF) Cluster
ALN and Program Expenditures: 93.575/93.596 (\$424,695,722)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: Cannot be determined

Compliance Requirement: Reporting

Finding 2025-027 *Failure to Properly Report Subaward Information Required by FFATA*

Condition Found:

IBHE failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Child Care and Development Fund (CCDF) Cluster (CCDF Cluster) program.

The State is required to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee Unique Entity Identifier
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

During our testing of seven CCDF Cluster program subrecipients (with expenditures totaling \$7,436,068) we noted FFATA reporting was not completed for any of the subawards sampled. Upon additional review, we noted IBHE did not complete FFATA reporting for any of its CCDF Cluster program subawards during the year ended June 30, 2025.

We also noted IBHE did not establish adequate control procedures to ensure FFATA reports were properly completed for all subawards as required by federal regulations.

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For the Year Ended June 30, 2025

IBHE's subrecipient expenditures under the CCDF Cluster for the year ended June 30, 2025 were \$9,821,550.

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures designed to ensure FFATA reporting is completed in accordance with federal requirements.

Cause:

In discussing these conditions with IBHE officials, they noted this funding originated from an interagency agreement with the Illinois Department of Human Services which caused technical challenges for reporting awards made by IBHE. As a result of these reporting challenges, IBHE was unable to complete the required reporting.

Possible Asserted Effect:

Failure to identify awards subject to FFATA and to report subawards in accordance with FFATA results in noncompliance with federal requirements.

Repeat Finding

A similar finding was not reported in the prior year audit. (Finding Code 2025-027)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IBHE establish procedures to identify awards subject to FFATA reporting requirements and establish internal controls to report required subaward information.

Views of IBHE Officials:

IBHE agrees with the finding and recommendation.

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For the Year Ended June 30, 2025

State Agency: Illinois Board of Higher Education (IBHE)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Child Care and Development Fund (CCDF) Cluster

ALN and Program Expenditures: 93.575/93.596 (\$424,695,722)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2025-028 *Inadequate Process to Communicate Award Information to Subrecipients*

Condition Found:

IBHE does not have an adequate process in place to ensure required award information is accurately communicated to subrecipients of the Child Care Development Fund (CCDF) Cluster (CCDF Cluster) program.

IBHE is responsible for coordinating program funding of certain subrecipients of the CCDF Cluster program. While IBHE uses a standard contract document for its agreements with subrecipients, the specific award information is manually input into each contract by program contracting personnel.

During our testing of CCDF Cluster program subrecipient contracts under which federal funds were expended during the year ended June 30, 2025, we noted IBHE did not accurately communicate all required information to its subrecipients. Specifically, we noted the award communication included incorrect details as follows:

Federal Program	Incorrect Contract Number	Incorrect ALN	Amounts passed through to subrecipients with exceptions
CCDF Cluster	7	3	\$7,346,068

We noted the review of contract documents did not include verifying the contract number and ALN agreed to award documents between the State and the respective federal agencies.

Details of the subrecipient payments selected in our sample for the CCDF Cluster are as follows:

Number of sampled subrecipients	Amounts passed through to sampled subrecipients during fiscal year 2025	Total number of subrecipients	Total amounts passed through to subrecipients during fiscal year 2025	Total fiscal year 2025 program expenditures
7	\$7,346,068	18	\$9,821,550	\$11,009,302

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Criteria or Requirement:

According to 2 CFR 200.332(b), a pass-through entity is required to identify Federal awards made by informing each subrecipient of required information.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures in place to ensure required information is properly communicated.

Cause:

In discussing these conditions with IBHE officials, they noted staff turnover and character limits in the financial reporting system contributed to the condition noted in this finding.

Possible Asserted Effect:

Failure to communicate required award information may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the previous year audit. (Finding Code 2025-028)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IBHE implement additional procedures to ensure award information communicated to subrecipients is reviewed for completeness and accuracy.

Views of IBHE Officials:

IBHE agrees with the finding and recommendation.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)

Program Name: Summer Electronic Benefits Transfer Program for Children

ALN and Program Expenditures: 10.646 (\$243,395,495)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Activities Allowed or Unallowed
Allowable Costs/Cost Principles
Eligibility

Finding 2025-029 *Failure to Retain Detailed Transactions for Summer EBT Program Beneficiary Payments*

Condition Found:

IDHS did not retain transaction-level detail for beneficiary payments under the Summer Electronic Benefits Transfer Program for Children (Summer EBT) program.

IDHS provides Summer EBT benefits to Illinois children from households with incomes at or below 185% of the federal poverty standard who are enrolled in a National School Lunch Program or School Breakfast Program participating school.

During our testing of the Summer EBT program, IDHS was only able to provide summary-level payment data. Consequently, we were unable to obtain sufficient, appropriate audit evidence to identify individual payments made to specific beneficiaries, precluding us from selecting a sample from a complete population of claimed expenditures to verify that expenditures:

1. Met the general allowability criteria under the Uniform Guidance (2 CFR 200, Subpart E);
2. Were disbursed only to eligible beneficiaries; and
3. Were accurately calculated and issued in accordance with program requirements.

Due to the absence of transaction-level records, we were unable to conclude on IDHS' compliance with federal requirements applicable to the Summer EBT program.

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Criteria or Requirement:

7 CFR 292 requires participating state agencies to maintain adequate systems and documentation to verify household eligibility and benefit issuance. Specifically, 7 CFR 292.21(b)(8) requires financial management systems for the Summer EBT program to provide support and source documents for costs.

2 CFR 200.302(b)(3) also requires the financial management system of each non-Federal entity to provide records that identify adequately the source and application of funds for federally funded activities, including authorizations, obligations, unobligated balances, expenditures, and allowable costs supported by source documentation.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure transactional level detail is maintained for Summer EBT beneficiary payments.

Cause:

In discussing these conditions with IDHS officials, they stated they disagree with the finding.

Possible Asserted Effect:

Failure to maintain transaction-level records and effective internal controls results in a scope limitation, prevents verification of program compliance, and increases the risk of issuing unallowable or erroneous payments to ineligible recipients.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-029)

Statistical Sampling:

A sample could not be selected due to the lack of a transaction-level population. The planned testing was not intended to be a statistically valid sample.

Recommendation:

We recommend that IDHS review and enhance its fiscal and information systems processes to ensure that detailed, transaction-level beneficiary payment records are maintained and readily retrievable. Specifically, IDHS should implement reconciliation controls between summary accounting records and individual beneficiary issuance data to ensure compliance with Uniform Guidance and federal program regulations.

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IDHS Response:

The Department disagrees with the finding. The IDHS and its partners maintain detailed records of beneficiaries and the data will be made available in future inquiries.

Auditors' Comment:

As noted in the finding above, the transaction level detail requested for our procedures was not available prior to completion of our audit.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)

Program Name: Food Distribution Cluster

ALN and Program Expenditures: 10.565/10.568/10.569 (\$50,371,063)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Special Tests and Provisions – Accountability for USDA Foods

Finding 2025-030 *Inadequate Review of Recipient Agencies of the Food Distribution Cluster Program*

Condition Found:

IDHS did not adequately review the recipient agencies of the Food Distribution Cluster (FDC) program.

IDHS has entered into agreements with nine subrecipients (recipient agencies) that operate the FDC program locally across the State of Illinois. The USDA purchases and provides food and administrative funds to IDHS, which in turn provides the USDA foods and a portion of the administrative funds to the recipient agencies. IDHS has implemented procedures where FDC program staff perform annual reviews of the storage facilities operated by the recipient agencies. These annual reviews include inspecting the annual inventory records of USDA foods maintained by the recipient agency.

During State fiscal year 2025, we noted IDHS did not perform annual reviews for seven recipient agencies (with food commodities of \$35,076,395), including the largest recipient of USDA food commodities in the State (with food commodities of \$22,503,183). Additionally, during our testing of the annual reviews for two recipient agencies (with food commodity expenditures of \$10,542,951), we noted IDHS' review procedures did not include a reconciliation of the annual inventory count performed by the recipient agency to USDA food records as required by program regulations.

IDHS passed through \$50,196,115 to the nine recipient agencies during the year ended June 30, 2025.

Criteria or Requirement:

In accordance with 7 CFR 247.28(b), a physical inventory of all USDA Foods must be conducted annually at each storage and distribution site where USDA Foods are stored. Results of the physical inventory must be reconciled with inventory records and maintained on file by the State or local agency. In addition, 7 CFR 250.12 states on an annual basis the distributing agency must conduct a physical review of donated food inventories at

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all storage facilities used by the distributing agency (or by a subdistributing agency) and must reconcile physical and book inventories of donated foods.

2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to reconcile recipient agency food inventory records to USDA food records and ensure all recipient agencies are reviewed annually.

Cause:

In discussing these conditions with IDHS officials, they stated during State fiscal year 2025, IDHS was unaware of an annual requirement to obtain year-end inventory counts performed by recipient agencies and to reconcile the counts to USDA food records.

Possible Asserted Effect:

Failure to obtain and reconcile physical inventory records for all recipient agencies could result in food commodities not being used in accordance with program requirements and results in noncompliance with federal program requirements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-005. (Finding Code 2025-030, 2024-005)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS update procedures and controls to ensure the annual review of recipient agencies includes reconciling the inventory records of the recipient agency to USDA food records or establish a separate process to obtain and reconcile physical inventory records.

Views of IDHS Officials:

The Department accepts the recommendation. Program and fiscal officials have already taken steps to address the deficiencies noted, including collection of inventory records and appropriate reviews.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster

ALN and Program Expenditures: 93.558 (\$593,881,225)
93.575/93.596 (\$424,695,722)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: \$535 (TANF Federal), \$51,927 (TANF Maintenance of Effort (MOE))
\$7,556 (CCDF Federal), \$1,573 (CCDF MOE)

Compliance Requirement: Activities Allowed/Unallowed, Allowable Costs/Cost Principles
Period of Performance
Special Test and Provision – Written Agreements as Part of Program
Integrity and Accountability

Finding 2025-031 Unallowable Costs Charged to the TANF and CCDF Cluster Programs

Condition Found:

IDHS could not provide documentation to support payments made on behalf of beneficiaries of the Temporary Assistance for Needy Families (TANF) and Child Care and Development Fund (CCDF) Cluster programs.

The State of Illinois operates the Child Care Assistance Program (CCAP) which provides eligible families child care services at approved, licensed providers. IDHS also contracts with Child Care Resource and Referral (CCR&Rs) organizations who assist the State in coordinating and monitoring the activities of child care providers. Providers submit billings to IDHS or the CCR&R organizations detailing the name of the recipient of the services and the number of days for which services were received. Payments are made by IDHS directly to the child care provider on behalf of an eligible family based upon certifications prepared by the provider either manually or through a telephone verification system.

Depending on the provider type, the certifications are subject to periodic monitoring procedures by IDHS or the CCR&R organizations as outlined in the approved State Plan. IDHS also is required to periodically review the monitoring activities performed by the CCR&R organizations. IDHS has not updated its monitoring procedures or frequency for the CCAP program since August 2020.

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During our testing of CCAP beneficiary payments claimed under the TANF program (40 payments totaling \$535 in federal claims and \$51,927 in MOE claims) and CCDF (40 payments totaling \$7,556 in federal claims and \$1,573 in MOE claims), we noted 40 TANF payments and 40 CCDF payments for which IDHS could not provide documentation supporting the services provided to eligible beneficiaries because:

- For one payment for the TANF program and one payment for the CCDF Cluster program, the provider was allowed to certify services had been provided using the Illinois Child Care Telephone Billing System instead of using paper certificates to the State. We noted IDHS has not performed a monitoring review in 2025 or either of the previous two fiscal years to ensure billing information provided by the child care providers either in hard copy or through the Illinois Child Care Telephone Billing System is accurate.
- For 39 payments for the TANF program and 39 payments for the CCDF Cluster program, the provider is monitored by a CCR&R organization and IDHS does not obtain source documentation for these payments. Rather, IDHS relies on the procedures performed by the CCR&R organizations and performs an on-site review of the CCR&R organizations once every three years. We noted only one of the 16 CCR&R organizations were subject to monitoring procedures during the year ended June 30, 2025.

We also noted IDHS does not have adequate controls in place to ensure billing information from providers is accurate and the related child care payments made were appropriate given IDHS does not obtain source documentation (certified attendance records) for child care billings as stated in section 10.1.4(e) of the CCDF State Plan and did not obtain them for our audit procedures. As a result, we have identified these items as unallowable costs which were reported and claimed to federal programs as follows:

Federal Program	Number of Unsupported Expenditures	Federal Claim Unsupported	MOE Claim Unsupported	Total Federal CCAP Beneficiary Payments	Total MOE CCAP Beneficiary Payments
CCDF	40	\$7,556	\$1,573	\$256,601,418	\$78,245,477
TANF	40	535	51,927	7,767,516	935,214,119

Additionally, during our testing of 33 CCDF subrecipient payments (totaling \$58,594,511) we noted a payment of \$52,702,921 to a subrecipient to advance fund the Smart Start Workforce Grant (SSWG) program. The SSWG program is intended to provide stable, ongoing funds to cover costs and invest in quality without burdening families by raising tuition or co-pays. The advance payment made in September 2024 to the subrecipient was paid from federal award number 2101ILCD6 which had a period of performance from October 1, 2020 through September 30, 2024 (obligation period ended September 30, 2023) and State agreement number FCSDI05951 which had a term of July 1, 2024 through June 30, 2025. IDHS was unable to provide documentation supporting that the subrecipient had expended the advance payment prior to the end of the federal period of performance (9/30/2024) or evidence an extension of the federal period of performance had been extended since the agreement under which this funding was expended was executed after the obligation period ended (9/30/2023). Upon further review, we noted an additional \$5,268,079 in subrecipient payments were made under these awards during State fiscal year 2025.

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Criteria or Requirement:

2 CFR 200.403 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments. To be allowable under federal awards, costs must meet certain general criteria. Those criteria require, among other things, that each expenditure must be necessary, reasonable, and supported by adequate documentation.

Additionally, 45 CFR 98.67 requires lead agencies to expend and account for CCDF funds in accordance with their own laws and procedures, and for fiscal control and accounting procedures to be sufficient to permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of those laws and procedures.

IDHS CCAP Policy Memo 07.10.01 requires the agency to perform monitoring reviews over all Child Care Resource and Referrals (CCR&Rs), site administered, and non-contracted child care providers who participate in the IDHS Child Care Assistance Program. These reviews are conducted to ensure that services billed to the Department are adequately documented and contractual obligations are fulfilled.

Section 10.1.3(b) of the approved CCDF State Plan for federal fiscal years 2025-2027 states the Lead Agency performs random audits of CCDF subrecipients annually where expenditures of CCDF funds are reviewed to ensure they are supported and allowable. Section 10.1.4(e) of the approved CCDF State Plan for federal fiscal year 2025-2027 states billings are supported by legible attendance/sign-in sheets.

The OMB Compliance Supplement, dated November 2025, states supplemental funds provided under the American Rescue Plan Act (Public Law No. 117-2) have specific obligation and liquidation timeframes. Obligations must be made by the end of federal fiscal year 2023 (September 30, 2023) and must be liquidated by the end of federal fiscal year 2024 (September 30, 2024).

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should be designed to ensure that supporting documentation for CCAP payments is obtained and maintained. Effective internal controls should also be designed to ensure that billing information provided by providers is complete and accurate. Finally, effective internal controls should also be designed to ensure program funds are obligated and liquidated within required timeframes for each specific CCDF grant award.

Cause:

In discussing these conditions with IDHS officials, management stated inadequate oversight and monitoring of the period of performance resulted in IDHS not requesting an extension when necessary. IDHS management also stated additional time was necessary to implement corrective action related to the monitoring performed for providers using the telephone billing system. IDHS management stated they disagree with the finding regarding inadequate monitoring procedures for other providers and believe their procedures are consistent with the approved State Plan.

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Possible Asserted Effect:

Failure to maintain documentation supporting CCAP payments and to adequately monitor participating childcare providers increases the risk that funds are expended for unallowable purposes. Failure to obligate and liquidate CCDF funding in accordance with program regulations results in noncompliance with period of performance requirements. These conditions result in unallowable costs for the TANF and CCDF programs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-011. (Finding Code 2025-031, 2024-011, 2023-014).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS strengthen its internal controls to ensure all payments made to CCAP providers are supported by adequate and verifiable underlying documentation. We also recommend IDHS evaluate its criteria for and frequency of monitoring of child care providers to ensure adequate supporting documentation is available for billed services. Furthermore, we recommend IDHS obligate and liquidate CCDF grant funding in accordance with the applicable period of performance.

Views of IDHS Officials:

The Department partially accepts the recommendation. The Department accepts the recommendation to obligate and liquidate CCDF grant funding within the applicable period of performance and to strengthen internal controls related to CCAP payments. The Department has already begun implementing corrective action.

The Department does not agree that an evaluation of the criteria for monitoring childcare providers is necessary. The Department has been and will continue operating in accordance with the federally approved monitoring procedures for fiscal years 2025 through 2027. The Department does not agree with the calculation indicating that 40 CCDF and 40 TANF federal claims were unsupported. Based on the Department's review, the finding applies to only one unsupported federal claim for TANF and CCDF, and the entire federal grant amount is not impacted.

Auditors' Comment:

As discussed in the finding above, IDHS did not provide certified attendance records for any of the CCDF payments sampled in our testing because they rely on supporting organizations to monitor providers and, in turn, monitor those supporting organizations on a cyclical basis (every three years). IDHS has not updated its risk assessments or evaluated the nature and frequency of monitoring processes in response to increased risk in the CCDF Cluster program.

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State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Health and Human Services (USDHHS)

Program Name: SNAP Cluster
Temporary Assistance for Needy Families
Children's Health Insurance Program
Medicaid Cluster

ALN and Program Expenditures: 10.551/10.561 (\$4,676,894,737)
93.558 (\$593,881,225)
93.767 (\$583,280,105)
93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Eligibility
Special Tests and Provisions – Penalty for Refusal to Work
Special Tests and Provisions – ADP System for SNAP

Finding 2025-032 Missing Documentation in Beneficiary Files

Condition Found:

IDHS could not locate case file documentation supporting certain eligibility and special test requirements for beneficiaries of the Temporary Assistance for Needy Families (TANF), Children's Health Insurance Program (CHIP), and Medicaid Cluster program.

The State of Illinois uses a single application and process to determine the eligibility of beneficiaries of the Supplemental Nutrition Assistance Program Cluster (SNAP Cluster), TANF, CHIP, and Medicaid Cluster programs. IDHS is the State agency primarily responsible for performing eligibility determinations for these programs and administers the SNAP Cluster and TANF program activities. The Illinois Department of Healthcare and Family Services (DHFS) is the State Medicaid agency and is responsible for administering the CHIP and Medicaid Cluster program activities. IDHS and DHFS work together to develop policies and maintain the information systems involved in the administration of SNAP Cluster, TANF, CHIP, and Medicaid Cluster programs.

During our test work, we selected 50 TANF, 60 CHIP, and 120 Medicaid Cluster program eligibility files to review for compliance with eligibility requirements and for the allowability of the related benefits provided. We

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also selected 40 Penalty for Refusal to Work (Refusal to Work) and 40 Child Support Non-Cooperation beneficiaries to review for compliance with the respective special test and provision requirements. We noted the following exceptions:

- In six of 50 TANF cases (with payments sampled of \$3,765), IDHS could not provide the completed Responsibility Service Plan (RSP) signed by the beneficiary for the period covering the payment date. Total TANF cash assistance paid to these beneficiaries during the year ended June 30, 2025 totaled \$27,179.
- In five of 40 TANF Child Support Non-Cooperation cases, IDHS could not provide evidence of a sanction, or supporting documentation of actions performed by DHS. TANF cash assistance paid to these beneficiaries during the year ended June 30, 2025 totaled \$36,624.
- In seven of 40 TANF Refusal to Work special test cases, IDHS could not provide evidence that a Responsibility Service Plan (RSP) was obtained and signed by the beneficiary for the applicable benefit period. TANF cash assistance paid to these beneficiaries during the year ended June 30, 2025 totaled \$44,946.
- For one Medicaid case (with a sampled payment of \$468), the beneficiary was initially determined to be an eligible non-citizen due to an asylum claim; however, documentation supporting the asylum claim could not be provided by the IDHS or DHFS. The beneficiary was later determined to be ineligible for medical benefits and was identified as such in the Integrated Eligibility System (IES); however, the case remained eligible in the Medicaid Management Information System (MMIS). Medical benefits paid on behalf of this beneficiary during the year ended June 30, 2025 totaled \$5,699.
- For one Medicaid case (with a sampled payment of \$9,735), documentation was not available in the case file to substantiate the individual was eligible for federal Medicaid benefits. Case file documentation evidenced the individual was a non-citizen Victim of Trafficking, Torture, or Other Serious Crimes and was not eligible for federal Medicaid benefits, but may have been eligible for State funded medical benefits. Medical benefits paid on behalf of this beneficiary and claimed to the Medicaid Cluster program during the year ended June 30, 2025 totaled \$32,898.
- For two Medicaid cases (with sampled payments of \$309), an income test was not performed due to the misapplication of a COVID-19 override of the redetermination requirement. Medical benefits paid on behalf of these beneficiaries during the year ended June 30, 2025 totaled \$73,478.
- For one CHIP case (with a sampled payment of \$1,700), although the case record identified eligibility ended in October 2024, benefits continued to be paid on behalf of this individual for medical services provided subsequent to this date. Medical benefits paid on behalf of this beneficiary during the year ended June 30, 2025 totaled \$31,979.

Details of the beneficiary payments selected in our samples for the TANF, CHIP, and Medicaid Cluster programs are as follows:

Case Type	Number of Cases Tested	Total Amount of Payments for Cases Tested
TANF Eligibility	50	\$24,885
TANF Refusal to Work	40	20,939
TANF Child Support Non-Cooperation	40	243,091
CHIP Eligibility	60	65,490
Medicaid Eligibility	120	265,020

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We also noted the State does not have adequate resources to perform and document eligibility determinations. Additionally, the State has not established appropriate monitoring procedures to ensure eligibility determinations are properly documented in accordance with program requirements.

Because the State uses a single application and eligibility determination process for the SNAP Cluster, TANF, CHIP, and Medicaid Cluster programs, the TANF, CHIP, and Medicaid Cluster eligibility compliance exceptions and the inadequate internal control matters discussed above also impact the SNAP Cluster program.

Details of the beneficiary payments paid by the State during the year ended June 30, 2025 for the SNAP Cluster, TANF, CHIP, and Medicaid Cluster programs are as follows:

Federal Program	Total Amount of Payments Made on Behalf of Beneficiaries for Fiscal Year 2025	Total Fiscal Year 2025 Program Expenditures	Percentage
SNAP Cluster	\$4,477,445,784	\$4,676,894,737	95.7%
TANF	58,892,582	593,881,225	9.9%
CHIP	564,858,560	583,280,105	96.8%
Medicaid Cluster	20,117,784,983	20,821,414,891	96.6%

Criteria or Requirement:

According to 42 USC 602(a)(1)(B)(iii) (the State Plan for TANF), IDHS is required to determine client eligibility in accordance with eligibility requirements defined in the approved State Plans. The TANF State Plan amended December 2022, Section L Personal Responsibility, requires all adults and minor parents applying for or receiving assistance be required to sign a RSP and follow through with its provisions. The TANF State Plan also required an application to be completed to apply for assistance.

For refusal to work, the State must reduce or terminate the assistance payable to the family if an individual in a family receiving assistance refuses to work, subject to any good cause or other exemptions established by the State (42 USC 609(a)(14); 45 CFR sections 261.14, 261.16, and 261.54).

42 USC 608(a)(2) states that if the State determines that an individual is not cooperating with the State in establishing paternity or in establishing, modifying, or enforcing a support order with respect to a child of the individual, the State will deduct part of the assistance that would otherwise be provided to the family, or may deny the family any assistance under the State program.

In accordance with 42 CFR 435.948 through 435.956 and the OMB Compliance Supplement, dated November 2025, the State is required to verify financial and nonfinancial factors of eligibility in accordance with eligibility requirements defined in the approved State Plans for the CHIP and Medicaid programs.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal

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award. Effective internal controls should include maintaining adequate controls over beneficiary case files to ensure all required documentation is obtained, and appropriate sanctions applied.

Cause:

In discussing these conditions with IDHS officials, they stated the exceptions noted were related to TANF RSPs completed by telephone and a process requiring staff to send a copy to the beneficiary to obtain a manual signature. Furthermore, IDHS management indicated that implementation of prior year corrective action plans for system enhancements was delayed because of competing priorities resulting from Federal House Resolution 1 which required benefit changes and greatly impacted the timing of eligibility system enhancements.

Possible Asserted Effect:

Failure to establish robust eligibility controls and maintain required documentation (such as applications, RSPs, and verification records) results in federal noncompliance. This increases the risk that benefits are paid to ineligible beneficiaries, resulting in questioned, unallowable costs for the SNAP Cluster, TANF, CHIP, and Medicaid Cluster programs. Furthermore, the lack of coordination between IES and MMIS databases prevents the timely termination of benefits for ineligible individuals.

Repeat Finding

A similar finding was reported in prior year audit as finding number 2024-009. (Finding Code 2025-032, 2024-009, 2023-007, 2022-005, 2021-011, 2020-010, 2019-005, 2018-004, 2017-004, 2016-004, 2015-004, 2014-004, 2013-004, 12-04, 11-04, 10-06, 09-06, 08-08, 07-19, 06-16, 05-30, 04-18, 03-20, 02-26, 01-15)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its current process for collecting and maintaining SNAP Cluster/TANF/CHIP/Medicaid Cluster eligibility support and documentation to support the appropriate TANF application of sanctions.

Views of IDHS Officials:

The Department accepts the recommendation. IDHS will work to ensure that support for all eligibility items is properly retained in the record. Improved collection and retention of eligibility items will be achieved through IES enhancements and through implementation of quarterly administrative reviews of TANF cases to track trends and address any issues identified.

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State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
ALN and Program Expenditures: 93.558 (\$593,881,225)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: \$240,573
Compliance Requirement: Eligibility
Finding 2025-033 Improper TANF Beneficiary Payments

Condition Found:

IDHS made improper payments to beneficiaries of the Temporary Assistance for Needy Families (TANF) program.

During our testing of 50 TANF program beneficiary payments (with total payments sampled of \$24,885), we noted one beneficiary (with a sampled payment of \$674) incorrectly included an ineligible child in the standard payment determination. As a result of the determination error, the beneficiary received incorrect beneficiary payments. The full standard payment used was \$1,067, when the correct full standard payment that should have been used was \$910. This resulted in an overpayment to the beneficiary of \$157. Total payments made to this beneficiary under the TANF program totaled \$4,294 during the year ended June 30, 2025.

We also noted one TANF beneficiary payment sampled (totaling \$307) that was improperly calculated due to a diverted income system error. Diverted income occurs in dependent eligible only TANF cases where an ineligible working adult in the household has income which is allocated to the eligible members of the household to determine the overall TANF program benefit payment. The State's benefit system was erroneously excluding the ineligible working adult in the diverted income calculation potentially resulting in an overpayment of TANF benefits on cases with diverted income. As a result of this error, the monthly payment made to this one beneficiary was overstated by \$52. Total payments made to this one beneficiary under the TANF program were \$1,798 for the year ended June 30, 2025.

In response to the error identified in our testing, IDHS identified benefit payments paid during the year ended June 30, 2025 for 732 beneficiaries (totaling \$1,124,389) were calculated using diverted income. The system calculation error related to these benefit payments resulted in total TANF overpayments of \$240,573 during the year ended June 30, 2025.

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The payment errors identified above had not been corrected by IDHS or refunded to USDHHS (if required) as of the date we communicated our findings to IDHS (August 27, 2026).

We further noted IDHS did not establish control procedures at an adequate level of precision to ensure TANF program benefits were accurately calculated based on the beneficiary's case file supporting documentation. Payments made to beneficiaries of the TANF cash assistance program totaled \$51,125,066 during the year ended June 30, 2025.

Criteria or Requirement:

2 CFR 200.403 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments. To be allowable under federal awards, costs must meet certain general criteria. Those criteria require, among other things, that each expenditure must be necessary, reasonable, and supported by adequate documentation.

In accordance with the OMB Compliance Supplement, dated November 2025, IDHS is required to determine eligibility in accordance with eligibility requirements defined in the approved State Plan. The current State Plan requires payments to be made to eligible beneficiaries in accordance with payment levels established within the State Plan. Further, the State Plan requires an excluded or ineligible individual's income to be considered in the calculation of the payment level of the TANF unit.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include establishing internal control at an appropriate level of precision to identify and correct benefit payment errors in a timely manner.

Cause:

In discussing these conditions with IDHS officials, management stated the exceptions noted were due to not securing or uploading supporting documentation adequately and case actions not being thoroughly reviewed. Furthermore, IDHS management indicated that implementation of prior year corrective action plans for system enhancements was delayed because of competing priorities resulting from Federal House Resolution 1 which required benefit changes and greatly impacted the timing of eligibility system enhancements.

Possible Asserted Effect:

Failure to properly calculate benefit payments may result in unallowable costs being charged to the TANF program.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-010. (Finding Code 2025-033, 2024-010, 2023-016)

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Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its current process for calculating beneficiary payments and consider changes necessary to ensure payments are properly calculated and paid.

Views of IDHS Officials:

The Department accepts the recommendation. IDHS will review its current process for calculating beneficiary payments and make changes necessary to ensure payments are properly calculated and paid. Temporary Assistance for Needy Families (TANF) training was provided in 2026 to address policies and procedures. Additionally, monthly communications have been established by the Associate Director for the Office of Family and Community Resource Centers (FCRCs) to ensure TANF reviews are prioritized and findings are addressed. Finally, agency leadership has scheduled needed system enhancements.

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State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Health and Human Services (USDHHS)

Program Name: WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster

ALN and Program Expenditures: 10.557 (\$211,116,030)
93.558 (\$593,881,225)
93.575/93.596 (\$424,695,722)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Activities Allowed/Unallowed
Allowable Costs/Cost Principles
Special Test and Provision – Written Agreements as Part of Program
Integrity and Accountability

Finding 2025-034 *Inadequate Process for Monitoring Interagency Program Expenditures*

Condition Found:

IDHS does not have an adequate process for monitoring interagency expenditures claimed under or used to meet maintenance of effort (MOE) requirements of the WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Temporary Assistance for Needy Families (TANF) and CCDF Cluster (CCDF) programs.

Federal and State expenditures under the WIC, TANF and CCDF Cluster programs are comprised of programs operated by various State agencies. As the State agency responsible for administering these programs, IDHS has executed interagency agreements with each of the State agencies expending federal and/or State program funds. The interagency agreements require periodic reporting of a summary of the agency's "allowable" expenditures to IDHS for preparation of the financial reports required for each program. As the State agencies expending program funds do not determine under which program IDHS reports their expenditures, IDHS is responsible for establishing procedures to ensure the expenditures reported by the expending State agencies meet the specific requirements applicable to the federal program.

During the year ended June 30, 2025, IDHS reported expenditures from other agencies that were claimed for reimbursement or used to meet MOE requirements as follows:

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Program	Expending State Agency	Expenditures Claimed	Total Expenditures
WIC	Department of Healthcare and Family Services	\$1,055,957	\$211,116,030
TANF	Department of Children and Family Services	362,485,387	593,881,225
TANF	Department of Healthcare and Family Services	57,765	593,881,225
TANF	Illinois Department of Revenue	142,122,715	593,881,225
TANF	Illinois Student Assistance Commission	8,921,278	593,881,225
TANF MOE	Department of Healthcare and Family Services	3,169,561	1,115,191,460
TANF MOE	Illinois State Board of Education	160,347,194	1,115,191,460
CCDF Cluster	Department of Children and Family Services	164,451	424,695,722
CCDF Cluster	Illinois Student Assistance Commission	10,987,033	424,695,722
CCDF Cluster	Illinois Board of Higher Education	11,009,302	424,695,722
CCDF Cluster	Illinois Community College Board	4,452,572	424,695,722
CCDF Cluster MOE	Department of Children and Family Services	23,176,539	132,776,671

IDHS' procedures to monitor other State agencies expending program funds reported by IDHS include the following:

- Interagency agreements were reviewed and updated (where necessary) to include all State programs claimed under or used to meet MOE requirements of the WIC, TANF and CCDF Cluster programs in its interagency agreement.
- Program questionnaires were updated where necessary and distributed to each of the State agencies to assist in documenting the nature of the expenditures provided to IDHS and the internal controls established to ensure compliance with the applicable federal regulations.
- Quarterly certification reports were collected from each of the State agencies to support amounts reported in the federal reports required for each federal program.
- Expenditure details were obtained from each of the State agencies and were reconciled to the quarterly certifications.

However, during our test work over the documentation of the monitoring procedures discussed above, we noted the following deficiencies:

- Program questionnaires describing internal control procedures for the WIC and CCDF programs were not obtained by IDHS from the Illinois Department of Healthcare and Family Services, Illinois Student Assistance Commission, Illinois Board of Higher Education, and Illinois Community College Board. Rather, for the CCDF program pass-throughs a more limited questionnaire was obtained in the State's Grant Accountability and Transparency Act (GATA) Audit Report Review Management System (ARRMS) which is used to complete risk assessments procedures for the State's subrecipients.
- Quarterly certification reports were not prepared during the period for the WIC, CCDF, and TANF programs by the Illinois Department of Healthcare and Family Services, Illinois Student Assistance Commission, Illinois Board of Higher Education, Illinois Department of Children and Family Services, and Illinois Community College Board. IDHS did not perform a detailed review of costs claimed from expenditures reported by any of the other State agencies to ensure they met the specific program requirements. The other State agencies do not necessarily know which federal program or maintenance of effort requirement the costs they are providing to IDHS will be claimed

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or used and are not able to assess whether the costs are allowable. Further, IDHS did not assess whether the expenditures reported by other State agencies were paid during State fiscal year 2025 to ensure the amounts reported to the Illinois Office of Comptroller (IOC) and used to prepare the schedule of expenditures of federal awards (SEFA) were cash basis expenditures.

Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statement which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures are accurately reported on the SEFA and to other State agencies, where applicable.

Cause:

In discussing these conditions with IDHS officials, management stated that the current monitoring process was not adequate to ensure interagency expenditures and MOE of federal monies from other State agencies met applicable program regulations as they relate to WIC, TANF, and CCDF.

Possible Asserted Effect:

Failure to properly monitor interagency expenditures may result in claiming of expenditures that are inconsistent with the objectives of the federal program and federal funds being expended for unallowable purposes.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-006. (Finding Code 2025-034, 2024-006, 2023-017)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its current process for identifying and reporting interagency expenditures and implement monitoring procedures to ensure that federal and state expenditures expended by other State agencies meet the applicable program regulations.

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Views of IDHS Officials:

The Department accepts the recommendation. IDHS will establish additional monitoring procedures, including sampling interagency expenditures and reviews of support documentation to ensure expenditures related to federal grants (including those made by other agencies and those made to subrecipients) are accurately reported in accordance with federal program requirements.

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State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
Child Care Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse

ALN and Program Expenditures: 93.558 (\$593,881,225)
93.575/93.596 (\$424,695,722)
93.667 (\$53,464,167)
93.959 (\$102,558,387)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Subrecipient Monitoring

Finding 2025-035 Failure to Follow Established Program Subrecipient Monitoring Procedures

Condition Found:

IDHS did not follow its established program monitoring policies and procedures for subrecipients of the Temporary Assistance for Needy Families (TANF), Child Care Development Fund Cluster (CCDF), Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs.

IDHS has implemented procedures whereby program staff perform periodic program on-site and desk reviews of IDHS subrecipient compliance with regulations applicable to the federal programs administered by IDHS. IDHS also has implemented procedures whereby staff perform periodic on-site and desk reviews of IDHS subrecipient compliance with fiscal and administrative requirements applicable to multiple State and federal programs. Generally, these reviews are formally documented and include the issuance of a report of the review results to the subrecipient summarizing the procedures performed, results of the procedures, and any findings or observations for improvement noted. IDHS's policies require the subrecipient to respond to each finding by providing a written corrective action plan. Additionally, IDHS program staff perform reviews of expenditure reports submitted by subrecipients. IDHS subrecipient monitoring procedures are subject to the review and approval of a supervisor.

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During our test work over program on-site review procedures performed for 81 subrecipients of the TANF, CCDF, SSBG, and SAPT programs, we noted IDHS did not follow its established program monitoring procedures as follows:

We tested the program on-site review procedures and fiscal administrative review procedures performed by IDHS during the year ended June 30, 2025 for a sample of subrecipients of the TANF, CCDF, SSBG, and SAPT programs comprised of the following:

Federal program	Number of sampled subrecipients	Amounts passed through to sampled subrecipients	Total number of subrecipients	Total fiscal year 2025 subrecipient expenditures	Total fiscal year 2025 program expenditures
TANF	7	\$2,614,476	38	\$6,355,940	\$593,881,225
CCDF	9	37,339,970	33	126,830,844	424,695,722
SSBG	40	35,000,593	284	51,182,305	53,464,168
SAPT	25	56,576,359	188	98,469,453	102,558,387

We noted the following exceptions in our testing of program on-site reviews performed during the year ended June 30, 2025:

- IDHS did not perform on-site monitoring reviews of subrecipients in fiscal year 2025 in accordance with IDHS' planned monitoring schedule and/or could not provide support for the review. Specifically, we noted the following exceptions:

Federal Program	Number of Reviews Not Performed	Amounts passed through to subrecipients with exceptions
CCDF	1	\$16,634,848
SSBG	13	7,918,665
SAPT	10	21,641,550

- IDHS did not provide timely notification (within 60 days) of the results of the programmatic on-site reviews. We noted the following exceptions:

Federal Program	Number of Late Communications	Amounts passed through to subrecipients with exceptions	Number of Days Late (Range)
TANF	2	\$1,024,746	85 – 233
CCDF	3	12,003,563	65 – 190

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- IDHS did not complete their quality review on a timely basis (within 60 days). We noted the following exceptions:

Federal Program	Number of Late Quality Reviews	Amounts passed through to subrecipients with exceptions	Number of Days Late
TANF	1	\$298,272	233
SAPT	1	1,476,731	279
SSBG	1	2,500,000	189

- IDHS did not receive a corrective action plan from the subrecipient after findings were identified during the review. We noted the following exceptions:

Federal Program	Number of Missing Corrective Action Plans	Amounts passed through to subrecipients with exceptions
TANF	2	\$637,428

- IDHS personnel were unable to provide support for management review of the program review tool. We noted the following exceptions:

Federal Program	Number of Reviews Missing Management Review	Amounts passed through to subrecipients with exceptions
TANF	7	\$2,614,476
SSBG	2	952,567

In addition, we noted the SAPT program requires subrecipients to submit periodic reports to allow IDHS to monitor certain programmatic performance metrics. These reports are reviewed quarterly by IDHS program personnel. Any subrecipients who meet less than 80% of the performance metrics reported are also required to submit a corrective action plan to IDHS. During our testing, we noted IDHS was unable to provide documentation evidencing monitoring of the quarterly program reports as follows:

Type of missing documentation	Number of subrecipients with missing documentation	Amounts passed through to subrecipients with exceptions
Quarterly performance reports	2	\$6,097,498
Quarterly performance close-out forms	4	7,185,628
Annual review feedback reports	25	56,576,359

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We also noted for one subrecipient tested under the CCDF Cluster (with expenditures of \$707,862), the IDHS monitoring review documented an income calculation error within its sample of child care subsidy payments. While IDHS asserted the error did not affect the beneficiary's underlying eligibility for services or the final subsidy amount paid, IDHS failed to perform a root cause analysis or expand its sample size to evaluate the potential financial impact and prevalence of errors across the broader population.

Further, IDHS did not have adequate policies or procedures to ensure fiscal and administrative reviews were completed timely to detect potential non-compliance.

Criteria or Requirement:

According to 2 CFR 200.332(e), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. According to 2 CFR 200.332(c), a pass-through entity must evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include ensuring on-site program procedures and expenditure reviews are performed in a timely manner and adequate documentation is maintained.

Cause:

In discussing these conditions with IDHS officials, they stated the deficiencies identified result from a combination of factors including operational constraints due to staffing, oversight, system transitions, and a need to strengthen governance over timeliness, monitoring, and documentation controls. Furthermore, management indicated that implementation of prior year corrective action plans was delayed as a result of these factors.

Possible Asserted Effect:

Failure to adequately perform and document program on-site monitoring reviews of subrecipients and notify subrecipients of findings in a timely manner may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and the grant agreement. Failure to properly review subrecipient expenditures may result in inaccurate payments or unallowable costs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-007. (Finding Code 2025-035, 2024-007, 2023-010, 2022-008, 2021-017, 2020-015, 2019-013, 2018-012, 2017-013, 2016-012, 2015-011, 2014-008, 2013-009, 12-07, 11-09)

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Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS ensure programmatic on-site and expenditure report reviews are performed and documented for subrecipients in accordance with established policies and procedures. In addition, we recommend IDHS review its process for reporting and following up on program findings relative to subrecipient on-site reviews to ensure timely corrective action is taken.

Views of IDHS Officials:

The Department accepts the recommendation. IDHS will work to ensure programmatic on-site and expenditure report reviews are completed and documented in accordance with policies and procedures and will review its process for reporting and follow up on program findings resulting from on-site reviews. IDHS will continue to work to fill vacancies, administer training programs, increase oversight, develop automated processes, implement tracking tools, and review and revise procedures to improve internal controls over these functions.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse

ALN and Program Expenditures: 93.558 (\$593,881,225)
93.575/93.596 (\$424,695,722)
93.667 (\$53,464,167)
93.959 (\$102,558,387)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Reporting

Finding 2025-036 Failure to Report Subaward Information Required by FFATA

Condition Found:

IDHS failed to report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Temporary Assistance for Needy Families (TANF), Child Care and Development Fund (CCDF) Cluster, Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs.

The State is required to report certain identifying information related to awards made to subrecipients in amounts greater than or equal to \$30,000. Of the information required to be reported, the following key data elements are required to be audited:

1. Subawardee Name
2. Subawardee Unique Entity Identifier
3. Amount of subaward
4. Subaward obligation or action date
5. Date of report submission
6. Subaward number
7. Subaward project description
8. Subawardee names and compensation of highly compensated officers

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During our testing, we noted that IDHS did not establish control procedures to submit FFATA reports for all subawards as required by federal regulations. During our testing of 81 subawards and 41 amendments (which included 239 FAINs that were subject to FFATA reporting requirements), we noted the following exceptions:

Program name	Transactions/ FAINs tested	Reports not timely submitted	Subaward amount, obligation date, or FAIN incorrect
TANF	24	—	2
CCDF	35	9	2
SAPT	75	53	11
SSBG	105	29	10
Program name	Dollar amount of tested transactions	Dollar amount of reports not timely submitted	Dollar amount of subaward amount or obligation date incorrect
TANF	\$4,589,515	\$—	\$350,000
CCDF	371,994,026	36,513,224	3,778,783
SAPT	75,485,977	56,253,851	8,110,274
SSBG	41,799,259	3,561,339	2,343,742

Additionally, we noted FFATA reporting was not submitted for 22 (totaling \$19,232,126) and 17 (totaling \$8,205,622) subawards/amendments executed for the SAPT and SSBG programs, respectively, during the year ended June 30, 2025.

IDHS's subrecipient expenditures under the federal programs for the year ended June 30, 2025 were as follows:

Program	Total Fiscal Year 2025 Subrecipient Expenditures	Total Fiscal Year 2025 Program Expenditures
TANF	\$6,355,940	\$593,881,225
CCDF	126,830,844	424,695,722
SSBG	51,182,305	53,464,167
SAPT	98,469,453	102,558,387

Criteria or Requirement:

In accordance with 2 CFR 170.200, Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation. Consistent with the Federal Acquisition Register (FAR) threshold for subcontract reporting, OMB raised the reporting threshold for subawards that equal or exceed \$30,000.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures designed to ensure FFATA reporting is completed in accordance with federal requirements.

Cause:

In discussing these conditions with IDHS officials, they stated FFATA reports could not be submitted until federal agencies published the awards and transmitted information to FSRS/SAM.gov. The reporting of incorrect signature dates is due to a periodic delay between the day the contract is signed and the day the contract is recorded in the State's financial records. IDHS management also stated they noted processing errors related to the transition between FSRS and SAM.gov.

Possible Asserted Effect:

Failure to identify awards subject to FFATA and to report subawards in accordance with FFATA results in noncompliance with federal requirements.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-013. (Finding Code 2025-036, 2024-013, 2023-009, 2022-007, 2021-014, 2021-015)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures to identify awards subject to FFATA reporting requirements and report required subaward information in accordance with the FFATA.

Views of IDHS Officials:

The Department accepts the recommendation. The Office of Contract Administration (OCA) staff coordinated with IDHS Fiscal Services, Bureau of Federal Reporting staff and the Illinois Department of Innovation and Technology (DoIT) staff in 2025 to create an Application Programming Interface (API) between the IDHS grant making system and the IDHS accounting system to perform a coding validation look-up that auto-populates the award coding information which is designed to eliminate end user manual entry errors.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Health and Human Services (USDHHS)

Program Name: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
Temporary Assistance for Needy Families
Child Care Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse

ALN and Program Expenditures: 10.557 (\$211,116,030)
93.558 (\$593,881,225)
93.575/93.596 (\$424,695,722)
93.667 (\$53,464,167)
93.959 (\$102,558,387)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Subrecipient Monitoring

Finding 2025-037 *Inadequate Process to Communicate Award Information to Subrecipients*

Condition Found:

IDHS does not have an adequate process in place to ensure required award information is accurately communicated to subrecipients of the WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Temporary Assistance for Needy Families (TANF), Child Care Development Fund Cluster (CCDF), Social Services Block Grant (SSBG), and Block Grants for Prevention and Treatment of Substance Abuse (SAPT) programs.

IDHS is responsible for coordinating program funding across several Federal and State programs through its program and administrative divisions, bureaus, and offices. While IDHS uses a standard contract document for its agreements with subrecipients, the specific award information is manually input into each contract by program contracting personnel.

During our testing of WIC, TANF, CCDF, SSBG, and SAPT subrecipient contracts under which federal funds were expended during the year ended June 30, 2025, we noted IDHS did not accurately communicate all required information to its subrecipients. Specifically, we noted the award communication included incorrect details as follows:

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For the Year Ended June 30, 2025

Federal program	Incorrect FAIN	Incorrect ALN	Amounts passed through to subrecipients with exceptions
CCDF	1	—	\$77,648,099
SSBG	3	—	848,453
SAPT	7	2	26,547,000

We noted the review of contract documents did not include verifying the FAIN and ALN agreed to award documents between the State and the respective federal agencies. While the instances of noncompliance identified in this finding only pertain to CCDF, SSBG, and SAPT, we noted the processes and deficient internal control pertain to contracts for all of IDHS' major programs with subrecipient expenditures.

Details of the subrecipient payments selected in our samples are as follows:

Federal program	Number of sampled subrecipients	Amounts passed through to sampled subrecipients during fiscal year 2025	Total number of subrecipients	Total Amounts passed through to all subrecipients during fiscal year 2025	Total fiscal year 2025 program expenditures
WIC	14	\$76,998,268	95	\$94,135,589	\$211,116,030
TANF	7	2,614,476	38	6,355,941	593,881,225
CCDF	9	112,974,244	33	126,830,845	424,695,722
SSBG	40	35,000,593	284	51,182,305	53,464,167
SAPT	25	56,576,359	188	98,469,453	102,558,387

Criteria or Requirement:

According to 2 CFR 200.332(b), a pass-through entity is required to identify Federal awards made by informing each subrecipient of required information.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures in place to ensure required information is properly communicated.

Cause:

In discussing these conditions with IDHS officials, management stated that the exceptions noted are due to inaccuracies in the manual entry of subawards. Additionally, not all awards were being identified through the existing information process flow.

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For the Year Ended June 30, 2025

Possible Asserted Effect:

Failure to communicate required award information may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-037)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS implement additional procedures to ensure award information communicated to subrecipients is reviewed for completeness and accuracy.

Views of IDHS Officials:

The Department accepts the recommendation. The Office of Contract Administration (OCA) staff coordinated with IDHS Fiscal Services, Bureau of Federal Reporting staff and the Illinois Department of Innovation and Technology (DoIT) staff in 2024 and 2025 to create an Application Programming Interface (API) between the IDHS grant making system and the IDHS accounting system to perform a coding validation look-up that auto-populates the award coding information which is designed to eliminate end user manual entry errors.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Child Care and Development Fund (CCDF) Cluster
ALN and Program Expenditures: 93.575/93.596 (\$424,695,722)
Award Numbers: Various - see table of award numbers
Federal Award Year: Various - see table of award numbers
Questioned Costs: Cannot be determined

Compliance Requirement: Special Tests and Provisions – Health and Safety Requirements

Finding 2025-038 *Failure to Monitor Child Care Provide Health and Safety Requirements*

IDHS did not perform monitoring reviews of health and safety requirements for providers of the Child Care Development Fund Cluster (CCDF) program.

As a condition of receiving CCDF Cluster funding, IDHS is required to certify procedures are in place to ensure child care providers comply with all applicable health and safety requirements. Such requirements include prevention and control of infectious diseases, building and physical premises safety, and basic health and safety training for providers. IDHS' procedures require health and safety monitoring reviews to be performed on an annual basis. During our review of 40 providers (with child care expenditures totaling \$15,160,676), we noted a health and safety monitoring review was not performed for three providers sampled (with expenditures totaling \$19,190) during the year ended June 30, 2025.

We also noted IDHS has not established monitoring or other control activities to ensure health and safety monitoring reviews are performed for all child care providers as required by State and Federal law. Additionally, as of the date of our testing, IDHS has not evaluated the population of providers to determine if there are other providers for which reviews were not performed.

Amounts passed through to CCDF Cluster program providers totaled \$256,601,418 during the year ended June 30, 2025.

Criteria or Requirement:

In accordance with 45 CFR 98.41, the State is required to certify that there are monitoring and enforcement requirements designed to protect the health and safety of children that apply to child care providers receiving federal funding. In accordance with 45 CFR 98.42, the State is also required to certify it has monitoring policies and practices applicable to all child care providers and facilities eligible to deliver services for which assistance is provided.

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In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain internal control over the Federal Award that provides reasonable assurance that the non-Federal entity is managing the Federal Award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures in place to ensure child care providers are monitored for health and safety requirements as required under State and Federal law.

Cause:

In discussing these conditions with IDHS officials, management stated that a shortage of staffing resources resulted in the Department's inability to complete the required annual compliance visits. Furthermore, management stated that monitoring and process oversight improvements are still needed to ensure timely monitoring of providers.

Possible Asserted Effect:

Failure to monitor compliance with State health and safety requirements results in noncompliance with federal regulations.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-038)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review its process for monitoring childcare provider compliance with State health and safety requirements and implement the changes necessary to ensure required monitoring is performed.

Views of IDHS Officials:

The Department accepts the recommendation. Staffing capacity for the Department has been increased. Since May 2025, the Department has increased staffing and management capacity. As of August 26, 2026, the Department has onboarded eight managers and plans to hire five additional licensing representatives and one additional manager by early 2027. Additionally, as of July 1, 2026, this program has transitioned to the Illinois Department of Early Childhood (IDEC), and IDHS understands that IDEC is continuing efforts to fill remaining vacancies. IDHS (and now IDEC) have revised policies and procedures and associated training and have implemented additional monitoring and oversight tools to track and monitor inspections to ensure inspections are conducted timely and in compliance with requirements.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Temporary Assistance for Needy Families
ALN and Program Expenditures: 93.558 (\$593,881,225)
Award Numbers: Various - see table of award numbers
Federal Award Year: Various - see table of award numbers
Questioned Costs: Cannot be determined

Compliance Requirement: Reporting

Finding 2025-039 *Inaccurate Annual TANF ACF-204 Special Report*

Condition Found:

IDHS does not have an adequate process in place to ensure the ACF-204, Annual special report for the Temporary Assistance for Needy Families (TANF) program is complete and accurate.

IDHS is required to prepare the ACF-204, Annual Report including the Annual Report on State Maintenance-of-Effort Programs for the program year. During our testing over the TANF ACF-204 special report for the federal fiscal year ending September 30, 2024, we noted IDHS inaccurately reported the following key line item:

Report Line Item	Reported Amount	Amount per IDHS Records	Difference
8 – Total Number of Families Served Under the Program with MOE Funds	523	591	68

We also noted IDHS does not perform analytical or other procedures during the report preparation process to ensure amounts reported are reasonable in relation to previously reported information or expectations relative to current program activities. Additionally, supervisory review procedures are not designed to operate at a level of precision to identify errors of this nature.

Criteria or Requirement:

According to 45 CFR 265.9(a), the State must file an annual report containing information on the TANF program and the State's MOE program(s) for that year.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure required program data is accurately reported in the special reports.

Cause:

In discussing these conditions with IDHS officials, management stated that the error identified on the ACF-204 report occurred due to a lack of oversight in obtaining all required monthly reports from the Illinois Department of Healthcare and Family Services.

Possible Asserted Effect:

Failure to prepare accurate special reports prevents USDHHS from effectively monitoring the TANF program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-039)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS review the process and procedures for preparing ACF-204 reports required for the TANF program and implement analytical and other procedures necessary to ensure the reports are complete and accurate prior to submission to USDHHS.

Views of IDHS Officials:

The Department accepts the recommendation. IDHS will implement additional controls to ensure the data is obtained, compiled, and reviewed to ensure complete and accurate reporting on the ACF-204.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Health and Human Services (USDHHS)
Program Name: Social Services Block Grant
ALN and Program Expenditures: 93.667 (\$53,464,167)
Award Numbers: Various – see table of award numbers
Federal Award Year: Various – see table of award numbers
Questioned Costs: None
Compliance Requirement: Reporting

Finding 2025-040 Inadequate Procedures to Determine Accuracy of the Post Expenditure Report

Condition Found:

IDHS did not maintain or provide supporting documentation for the post-expenditure report including a key line item, the number of eligible individuals who received services paid for in part or in whole with federal funds under the Social Services Block Grant (Title XX) program.

During our testing of the 2024 post-expenditure report, we noted the total individuals served was reported as 1,712,187. This line item represents services provided by various departments and third parties. In reviewing the summary schedule used to support these line items, we noted supporting documentation was not available to identify the individuals served for certain line items or did not match the individuals reported on the summary schedule. As a result, testing a sample of individuals to verify the individual was eligible for the service received could not be performed. We noted the following exceptions in our testing of the 2024 post-expenditure report:

Report Line Item	Total Recipients Reported	Total Recipients per IDHS Records	Difference
4 – Counseling Services	32,822	12,817	20,005
8 – Employment Services	3,676	Records not provided	Unknown
12 – Health-Related Services	1,514,939	Records not provided	Unknown
13 – Home-Based Services	35,793	Records not provided	Unknown
19 – Pregnancy and Parenting	12,353	Records not provided	Unknown
20 – Prevention and Intervention	36,512	Records not provided	Unknown
25 – Special Services – Disabled	23,721	23,280	441
26 – Special Services – Youth at Risk	6,056	1,251	(4,805)

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Effective internal controls have not been established to ensure supporting documentation is maintained for data reported in the post-expenditure report key line items.

Criteria or Requirement:

42 USC 1397e requires states to submit to the federal administering agency an annual post-expenditure report.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective controls include implementing a formalized methodology and retaining verifiable documentation to ensure that reports submitted to federal agencies are complete, accurate, and properly supported.

Cause:

In discussing these conditions with IDHS officials, management stated uniform procedures for quarterly reporting, tracking and submitting client identifying information had not been established.

Possible Asserted Effect:

Failure to maintain adequate documentation to support the post-expenditure report constitutes non-compliance with federal regulations and prevents IDHS from demonstrating its accountability for federal funds and the eligibility of individuals served. These conditions also prevent USDHHS properly monitoring program activities and effectiveness and may result in disallowance of program expenditures.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-008. (Finding Code 2025-040, 2024-008, 2023-006)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures to maintain documentation supporting the post-expenditure report. IDHS should also establish supervisory review procedures to ensure the report is complete, accurate, and properly supported.

Views of IDHS Officials:

The Department accepts the recommendation. IDHS has established uniform procedures to ensure the maintenance of documentation supporting the post-expenditure report. Additionally, IDHS will establish a supervisory review process to ensure the report is complete, accurate, and properly supported.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Human Services (IDHS)
Federal Agency: U.S. Department of Education (USDE)
Program Name: Rehabilitation Services – Vocational Rehabilitation Grants to States
ALN and Program Expenditures: 84.126A (\$157,890,252)
Award Numbers: Various - see table of award numbers
Federal Award Year: Various - see table of award numbers
Questioned Costs: Cannot be determined

Compliance Requirement: Reporting

Finding 2025-041 *Inaccurate RSA-911 Performance Reports for the Vocational Rehabilitation Program*

Condition Found:

IDHS does not have an adequate process in place to ensure the Case Service Report (RSA-911) performance report for the Rehabilitation Services Vocational Rehabilitation Grants to States (Vocational Rehabilitation) program is complete and accurate.

IDHS is required to prepare the Case Service Report (RSA 911) on a quarterly basis to report data on open Vocational Rehabilitation program cases to the USDE. The key line items are as follows: the date of application (element 7), the date of eligibility determination (element 38), date of initial individualized plan for employment (IPE) (element 398), start date of employment in primary occupation (element 350), Employment outcome at exit (element 356), date of exit (element 353), and the hourly wage at exit (element 359). This data is maintained in Vocational Rehabilitation beneficiary case files.

During our testing of the Vocational Rehabilitation Case Service Reports (RSA-911) prepared and submitted during the year ended June 30, 2025, we noted the Start Date of Employment in Primary Occupation (element 350) reported for three of the 25 cases tested did not agree to data documented in the program beneficiary case file.

We further noted the supervisory review procedures performed for this report were not designed to operate at an appropriate level of precision to ensure the special report was accurately prepared.

Criteria or Requirement:

In accordance with 34 CFR 361.47 the State must maintain a record of services for each application and eligible individual. This record must include if the employment outcome has been achieved, and maintained, by the

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individual. Also, 34 CFR 361.40 requires the State to report several data elements in accordance with the Workforce Innovation and Opportunity Act.

In addition, 2 CFR 200.303 requires non-Federal entities to, among other things, establish and maintain internal control over the Federal Award that provides reasonable assurance that the non-Federal entity is managing the Federal Award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure information reported in required financial reports is accurate.

Cause:

In discussing these conditions with IDHS officials, management stated an inaccurate report query used for the Case Service Report resulted in the identified discrepancies with the program beneficiary case file.

Possible Asserted Effect:

Failure to prepare accurate performance reports prevents the USDE from effectively monitoring the Vocational Rehabilitation program.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-041)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS implement more precise review procedures to ensure the reports submitted to the USDE are complete, accurate, and agree to the case management system and underlying case file documentation.

Views of IDHS Officials:

The Department accepts the recommendation. The Department has adjusted the report query for obtaining the information needed for reporting from the case management system to ensure that the information is accurate and agrees to data documented in the program beneficiary case file. Additionally, the Department will implement a quarterly review process to ensure reports submitted are complete, accurate, and agree with the case management system and underlying file documentation.

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State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: U.S. Department of Agriculture (USDA)
U.S. Department of Education (USDE)
U.S. Department of Health and Human Services (USDHHS)
U.S. Social Security Administration (USSSA)

Program Name: Supplemental Nutrition Assistance Program Cluster
Special Supplemental Nutrition Program for Women, Infants, and Children
Food Distribution Cluster
Rehabilitation Services – Vocational Rehabilitation
Temporary Assistance for Needy Families
Child Care and Development Fund (CCDF) Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse
Disability Insurance/SSI Cluster

ALN and Program Expenditures: 10.551/10.561 (\$4,676,894,737)
10.557 (\$211,116,030)
10.565/10.568/10.569 (\$50,371,063)
84.126A (\$157,890,252)
93.558 (\$593,881,225)
93.575/93.596 (\$424,695,722)
93.667 (\$53,464,167)
93.959 (\$102,558,387)
96.001/96.006 (\$79,315,142)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: None

Finding 2025-042 *Inaccurate Reporting of Federal Expenditures*

Condition Found:

IDHS did not accurately report Federal expenditures, including amounts provided to subrecipients, under the Supplemental Nutrition Assistance (SNAP) Cluster, WIC Special Supplemental Nutrition for Women, Infants, and Children (WIC) programs, Food Distribution Cluster (FDC), Vocational Rehabilitation (VR), Temporary Assistance for Needy Families (TANF), Child Care Development Funds (CCDF) Cluster, Social Services Block

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Grants (SSBG), Block Grants for Prevention and Treatment of Substance Abuse (SAPT), and Disability Insurance/SSI (SSDI) Cluster.

Federal expenditures, including amounts provided to subrecipients, reported to the Illinois Office of Comptroller (IOC) which were used to prepare the schedule of expenditure of federal awards (SEFA) did not agree to IDHS' financial records provided for audit. Specifically, we noted the following differences between amounts provided for audit by IDHS and the SEFA amounts reported to the IOC for each program for the year ended June 30, 2025:

Federal Program	Federal Expenditures Reported in IDHS' Records	Federal Expenditures Reported on the IDHS SEFA dated July 30, 2026	Dollar Difference	Percentage Difference
VR	\$157,598,529	\$157,890,252	\$291,723	0.19%
CCDF	398,082,364	398,502,484	420,120	0.11%

The following differences were also identified relative to amounts provided to subrecipients for the following major programs:

Federal Program	Amounts Provided to Subrecipients Reported in IDHS's Records	Amounts Provided to Subrecipients Reported to the IOC	Dollar Difference	Percentage Difference
CCDF	\$128,519,459	\$126,830,844	\$1,688,614	1.31%

Additionally, we noted the cash basis expenditures provided by IDHS for our audit procedures included accrued (not paid) expenditures. We also noted these same amounts were reported to the IOC and were used to prepare the SEFA. Specifically, we noted expenditures that were not paid as of June 30, 2025, were erroneously reported as cash basis expenditures for the year ended June 30, 2025:

Federal Program	Amounts Accrued (Not Paid)	Expenditures Reported on the SEFA	Percentage
SNAP	\$115,547	\$4,676,894,737	<0.1%
WIC	1,818,993	211,116,030	0.9%
FDC	384	50,371,063	<0.1%
VR	177,936	157,890,252	0.1%
TANF	75,832	593,881,225	<0.1%
CCDF	467,507	424,695,722	0.1%
SSBG	10,387	53,464,167	<0.1%
SAPT	1,014	102,558,387	<0.1%

We also noted the interagency expenditures provided by IDHS for our audit procedures included out of period expenditures. These same amounts were reported to the IOC and were used to prepare the SEFA. Specifically, we noted TANF Emergency Assistance (EA) payments which were claimed in fiscal year 2025 but reported in fiscal year 2024 totaling \$14,742,262, and we noted EA payments which were claimed in fiscal year 2026 but

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were reported in fiscal year 2025 totaling \$14,849,458. The net impact is an overstatement of TANF expenditures of \$107,196 for the year ended June 30, 2025.

Finally, we noted IDHS' controls over reporting federal expenditures were not designed at a sufficient level of precision to ensure complete and accurate reporting in a timely manner.

Criteria or Requirement:

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statement which must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Among other things required by 2 CFR 200.510(b), the SEFA must include the total amount provided to subrecipients from each Federal program.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures are accurately reported on the SEFA and to other State agencies, where applicable.

Cause:

In discussing these conditions with IDHS officials, they stated the differences in the amounts of federal expenditures and amounts passed through to subrecipients in IDHS' records compared to the SEFA were due to inclusion of accrued expenditures in IDHS' records and/or some slight differences related to vouchers in transit at the end of the fiscal year. Also, IDHS' records for one federal grant program did not initially include non-cash expenditures which had been reported on the SEFA.

Possible Asserted Effect:

Failure to accurately report federal expenditures impedes the completion of an audit in accordance with the Uniform Guidance which may result in the suspension of federal funding.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-014. (Finding Code 2025-042, 2024-014, 2023-012, 2022-010)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend IDHS establish procedures to accurately report federal expenditures (including subrecipient expenditures) used to prepare the SEFA to the IOC.

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Views of IDHS Officials:

The Department accepts the recommendation. IDHS has established additional procedures to ensure federal expenditures (including subrecipient expenditures) are accurately reported.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program

ALN and Program Expenditures: 93.767 (\$583,280,105)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: \$13,580,339

Compliance Requirement: Eligibility

Finding 2025-043 Failure to Discontinue CHIP Benefits for Ineligible Individuals

Condition Found:

DHFS improperly continued providing benefits under the Children's Health Insurance Program (CHIP) program to individuals who were over the age of 18.

The CHIP program provides benefits to children under the age of 19 at an enhanced federal participation (FFP) rate. CHIP benefits should be discontinued when a beneficiary turns 19; however, if they meet all other eligibility criteria, these beneficiaries are allowed to transition to benefits under the Medicaid Cluster program.

During our testing of 60 payments (federal share totaling \$65,490) made on behalf of CHIP beneficiaries during the year ended June 30, 2025, we identified three individuals receiving CHIP benefits who were over the age of 18. DHFS performed a review of all medical payments made under the CHIP program during the year ended June 30, 2025 and identified 8,741 CHIP beneficiaries over the age of 18 for whom medical payments totaling \$13,580,339 were made during the year ended June 30, 2025.

In addition, we noted DHFS has not established adequate controls to identify and remove individuals over the age of 18 from the CHIP program and to determine if they are eligible for benefits under the Medicaid Cluster program.

Medical payments made on behalf of CHIP beneficiaries during the year ended June 30, 2025 totaled \$564,858,560.

Criteria or Requirement:

In accordance with 42 CFR 435.10 and the OMB Compliance Supplement, dated November 2025, the State is required to determine client eligibility in accordance with eligibility requirements defined in the approved State

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Plans for the CHIP program. Specifically, 42 CFR 457.320(a) requires the State CHIP agency to provide benefits for groups of children up to, but not including, the age 19 in addition to other eligibility criteria. State Plan Amendment IL-14-0009 includes general eligibility considerations which allows benefits to be provided for children up to the age of 19 which is consistent with 42 CFR 457.320(a).

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include establishing and maintaining adequate controls over processes to perform and document beneficiary eligibility determinations.

Cause:

In discussing these conditions with DHFS officials, they stated timely redeterminations were not performed on individuals turning 19 because either the redetermination form was returned and the caseworker failed to process the redetermination timely or the redetermination form was not returned and the IES batch process failed to close the eligibility.

Possible Asserted Effect:

Failure to properly perform eligibility determinations in accordance with State Plans may result in federal funds being awarded to ineligible beneficiaries, which are unallowable costs.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-016. (Finding Code 2025-043, 2024-016, 2023-022, 2022-016)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS review its current process for performing eligibility decisions and consider changes necessary to ensure all initial and redetermination decisions are performed in accordance with guidelines set forth by the State Plan.

Views of DHFS Officials:

DHFS accepts the recommendation. Management indicated that prior year corrective action plans have not fully resolved this issue because those cases requiring manual review were not processed timely. However, since 2023, the Department has reinforced their efforts toward this population group and has reduced the number of ineligible individuals and associated misspent dollars by 85%.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program
Medicaid Cluster

ALN and Program Expenditures: 93.767 (\$583,280,105)
93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: \$67,708,545

Compliance Requirement: Activities Allowed/Unallowed
Allowable Costs/Cost Principles

Finding 2025-044 Failure to Adequately Document Payment of Medical Expenditures

Condition Found:

DHFS could not provide sufficient supporting documentation to evidence that certain expenditures claimed under the Children's Health Insurance Program (CHIP) and Medicaid Cluster programs were disbursed (paid) during the year ended June 30, 2025.

Expenditures claimed under the CHIP and Medicaid Cluster programs are reported on a cash basis. During our testing of CHIP and Medicaid Cluster program expenditures, we noted the expenditure population provided by DHFS included transactions for which evidence of cash disbursement by the Illinois Office of Comptroller (IOC) during the year ended June 30, 2025, could not be substantiated. Specifically, we noted the following during our testing of 60 CHIP and 120 Medicaid beneficiary payments (with payments amounting to \$65,490 and \$265,020, respectively):

- One Medicaid Cluster expenditure for medical services (with a voucher amount totaling \$10,003,128) was not paid prior to June 30, 2025.
- Support for one Medicaid Cluster medical services expenditure (voucher amount of \$57,900) consisted solely of internal screenshots from the Medicaid Management Information System (MMIS). DHFS was unable to provide warrant numbers, electronic funds transfer (EFT) records, or other evidence confirming that payments were issued by the IOC.
- Sufficient evidence of payments was not provided for two CHIP dental service expenditures (voucher amounts totaling \$3,633,489). We noted payments for dental claims are processed through a third-party processor. DHFS authorizes the IOC to make periodic transfers of State funds to a locally held fund for the third-party processor to use to pay approved dental provider claims. While documentation evidencing

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the transfer of State funds to the locally held fund was provided, DHFS was unable to provide evidence these sampled dental expenditures were paid by its third-party processor.

- DHFS could not provide warrant numbers, warrant issue dates, or paid dates to demonstrate 28 CHIP and 8 Medicaid Cluster expenditure transactions (with voucher amounts totaling \$25,629 and \$63,991,527, respectively) received from other State agencies for claiming under the Medicaid Cluster program had been paid during the fiscal year.

We also noted DHFS has not established internal controls at a sufficient level of precision to ensure evidence supporting amounts claimed under the CHIP and Medicaid Cluster programs were paid by the IOC during the fiscal year. In addition to the exception items noted above, we noted significant time and effort was spent by DHFS and other State agencies to provide payment information for several transactions sampled in our testing because DHFS' records did not include sufficient detail to identify the payment in the IOC's records which delayed the completion of our audit procedures.

Payments made to providers on behalf of beneficiaries of the CHIP and Medicaid Cluster programs totaled approximately \$564,858,560 and \$20,117,784,983, respectively, during the year ended June 30, 2025.

Criteria or Requirement:

45 CFR 95.13 and 42 CFR 430.30 require federal financial participation (FFP) claimed on Form CMS-64 must be based on actual cash disbursements made by the State for medical assistance payments and administration, supported by verifiable accounting and payment records.

2 CFR 200.302(b)(3) also requires the financial management system of each non-Federal entity to provide records that adequately identify the source and application of funds for federally-funded activities. These records must contain information pertaining to, among other things, Federal awards, authorizations, financial obligations, unobligated balances, expenditures, and allowable costs.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure federal expenditures are paid within the fiscal year they are claimed where the cash basis of accounting is used and to retain evidence the payment was made by the IOC.

Cause:

In discussing these conditions with DHFS officials, they stated the \$10 million expenditure in question crossed fiscal years due to the timing of the process for payments funded by intergovernmental transfers (IGTs). Supporting documentation was provided for the noted dental and other agency transactions, but the audit requests were received later in the audit process and involved significant research and cooperation with other State agencies, and therefore, were not able to be resolved prior to established deadlines for audit completion.

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Possible Asserted Effect:

Claiming expenditures without verification of actual cash payment results in noncompliance with Uniform Guidance and federal Medicaid regulations. This condition may lead to premature federal cash drawdowns, misstatement of expenditures on the Schedule of Expenditures of Federal Awards and Form CMS-64, and potential questioned costs.

Repeat Finding

A similar finding was not reported in the prior year audit. (Finding Code 2025-044)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS:

- Establish and enforce internal controls to reconcile internal MMIS adjudication and voucher processing data to IOC warrant and EFT disbursement records prior to claiming federal reimbursement.
- Perform a cut-off review each quarter to ensure vouchers not yet paid by the IOC are excluded from cash basis federal claims until they are disbursed.
- Require other State agencies to provide sufficient detail (including warrant numbers and payment dates) confirming the funds were disbursed within the applicable reporting period.

Views of DHFS Officials:

DHFS partially accepts the recommendation.

DHFS agrees to review and adjust its internal control procedures surrounding its financial reporting process to address timing issues to properly reflect the transactions on the cash-basis Schedule of Expenditures of Federal Awards (SEFA). DHFS will also explore any necessary improvements to the level of detail associated with transactions presented for federal claiming by other State agencies. Where applicable, DHFS will work with the applicable state agencies to obtain a sufficient level of detail supporting their claimed payments, while at the same time not expending unnecessary State resources to perform duties the other State agencies are otherwise already documenting.

DHFS respectfully disagrees with the portion of the finding that it could not support the payment and subsequent federal claiming of \$64 million in other State agencies' Medical Assistance spending. As noted in the above cause statement, the audit requests were received late in the audit process and involved significant research and cooperation with other state agencies, and therefore, were not able to be resolved prior to established deadlines

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for audit completion. As of the date of this response, the DHFS believes it can support the proper payment and federal claiming of the \$64 million in question; however, due to external time pressures further audit procedures were forgone.

Auditors' Comment:

As reported in the finding above, the documentation provided for the transactions included in the Condition Found was not sufficient to permit us to ascertain accurate payments were made during the audit period. The State spent significant time and effort to research and provide documentation supporting payment details during the audit process which should have been readily available in accordance with the requirements of 2 CFR 200.302(b)(3) cited above.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program
Medicaid Cluster

ALN and Program Expenditures: 93.767 (\$583,280,105)
93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Activities Allowed/Unallowed
Allowable Costs/Cost Principles

Finding 2025-045 Unallowed Costs Charged to the CHIP and Medicaid Cluster Programs

DHFS did not consistently and sufficiently document the rates charged for medical services expenditures charged to the CHIP and Medicaid Cluster programs.

During our testing of a sample of 60 CHIP and 120 Medicaid claims (with payments amounting to \$65,490 and \$265,020, respectively), we noted the following exceptions:

- One Medicaid Cluster medical payment (total computable expenditure totaling \$10,360) with a date of service of August 27, 2024, that was incorrectly processed using the obsolete 2023 diagnosis related group (DRG) pricing calculator instead of the 2024 Cook County DRG pricing calculator, which became effective on January 1, 2024. As a direct result of utilizing the incorrect DRG pricing calculator, the claim was underpaid by \$1,944.
- Four Medicaid Cluster medical payments (total computable expenditures totaling \$67,478) used rates with group care credits that were inconsistent with supporting documentation. Differences related to these inconsistencies ranged from \$29 to \$691.
- Twelve CHIP and one Medicaid medical payments (with total computable expenditures totaling \$10,253 and \$274, respectively) utilized a rate that was not properly supported as it could not be recalculated based upon the documentation provided during our testing.
- Two CHIP and nine Medicaid Cluster medical payments (with total computable expenditures totaling \$333 and \$2,850, respectively) utilized a rate that was impacted by a third-party liability or personal need allowance that was not properly supported at the time of our testing.

DHFS has not performed a comprehensive analysis to determine if other similar documentation or calculation errors occurred during the year ended June 30, 2025.

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We also noted DHFS' controls over the determination of the rates used for medical services provided under the CHIP and Medicaid Cluster programs do not operate at an appropriate level of precision to ensure they are properly calculated and supported. DHFS also lacks adequate systemic or manual internal controls to ensure claims are automatically or manually routed to the correct DRG pricing calculator based on the applicable service date.

Payments made to providers on behalf of beneficiaries of the CHIP and Medicaid Cluster programs totaled approximately \$564,858,560 and \$20,117,784,983, respectively, during the year ended June 30, 2025.

Criteria or Requirement:

42 CFR 447.201 requires that claims should be reimbursed in accordance with the reimbursement methodology and fee schedule approved in the State's Medicaid State Plan and applicable provider reimbursement handbooks.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls over the claims adjudication process must include systematic checks to ensure the correct pricing logic and calculators are applied based on specific dates of service.

Cause:

In discussing these conditions with DHFS officials, they noted the Medicaid Management Information System (MMIS) system contained an incorrect rate due to human error. Supporting documentation was provided for the other agency transactions, but the audit requests were received later in the audit process and involved significant research and cooperation with other State agencies, and therefore, were not able to be resolved prior to established deadlines for audit completion.

Possible Asserted Effect:

The failure to maintain effective internal controls over the documentation of the calculation of medical rates and the assignment of DRG pricing calculators results in systemic noncompliance with the approved Medicaid State Plan methodologies. Furthermore, these conditions may cause inaccurate reimbursements to providers, resulting in unallowable costs being charged to the CHIP and Medicaid Cluster programs.

Repeat Finding:

A similar finding was not reported in the prior year audit (Finding Code 2025-045).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendation:

We recommend DHFS evaluate and implement additional internal controls to ensure that (1) medical payment rates used are properly calculated and supported and (2) the correct DRG pricing calculators are uniformly applied to all claims based on the corresponding dates of service. Additionally, DHFS should implement periodic post-payment reviews or exception reporting to proactively identify and recoup any improper payments resulting from improper rates and DRG pricing calculator misalignments.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS is implementing a review of the rates currently entered into the Medicaid Management Information System (MMIS) and will ensure rates are updated consistently with the rates provided in the DRG pricing calculators.

DHFS respectfully disagrees with the portion of the finding that it could not support the payment rates. As noted in the above cause statement, the audit requests were received late in the audit process and involved significant research and cooperation with other State agencies, and therefore, were not able to be resolved prior to established deadlines for audit completion. As of the date of this response, the DHFS believes it can support the rates in question; however, due to external time pressures further audit procedures were forgone.

Auditors' Comment:

As reported in the finding above, the documentation provided for the transactions included in the Condition Found was not sufficient to permit us to ascertain accurate payment rates were used during the audit period. The State spent significant time and effort to research and provide documentation supporting payment details during the audit process. Documentation should be readily available to support the payments rates used for expenditures charged to federal programs.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

ALN and Program Expenditures: 93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Special Tests and Provisions – Provider Eligibility

Finding 2025-046 Inadequate Procedures to Determine Provider Eligibility

Condition Found:

DHFS has not established adequate procedures to ensure providers of the Medicaid Cluster program meet all of the State and Federal provider eligibility requirements.

The State is required to establish and evaluate criteria to ensure providers enrolled to provide services to recipients of the Medicaid Cluster program are eligible to participate in the program under federal, state, and local laws and regulations and to determine whether providers have made required disclosures. DHFS is the State Medicaid agency responsible for coordinating these activities on behalf of the State of Illinois. The Illinois Medicaid Program Advanced Cloud Technology (IMPACT) system is used by DHFS for the enrollment and screening of Medicaid providers.

During our testing of 60 providers who were enrolled in and received payments for services provided under the Medicaid Cluster program during the year ended June 30, 2025, we noted the following:

- A valid license was not available in the IMPACT system for State fiscal year 2025 for one provider tested with expenditures totaling \$1,038,543 during the year ended June 30, 2025.
- The license identification number documented within the IMPACT system did not agree to the provider's license number issued by the Illinois Department of Public Health (IDPH) for two providers with expenditures totaling \$981,533 during the year ended June 30, 2025.
- Recertification surveys for two dialysis providers tested with expenditures totaling \$68,087 were not performed within required timeframes. As of June 30, 2025, delays in performing these recertifications were 209 and 182 days beyond the maximum survey interval of 3.5 years.

Payments made to providers on behalf of beneficiaries of the Medicaid Cluster program totaled approximately \$20,117,784,983 during the year ended June 30, 2025.

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Criteria or Requirement:

According to 42 CFR 431.107 and 447.10; and Section 1902(a)(9) of the Social Security Act (42 USC 139a(a)(9)), providers must be licensed according to federal, state, and local laws and regulations to participate in the Medicaid program. Also, according to 42 CFR Part 455, Subpart E, the providers must be screened and enrolled, including recertification surveys.

Centers for Medicare & Medicaid Services (CMS) guidance requires states to conduct recertification surveys of End Stage Renal Disease (ESRD) facilities to ensure ongoing provider eligibility. Specifically, CMS guidance establishes a maximum interval of 3.5 years (42.9 months) between surveys for any ESRD facility. Accordingly, by not completing the required recertification surveys, the providers did not meet these program requirements.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing adequate procedures to screen providers and maintaining the integrity of provider data used to administer the Medicaid Cluster program.

Cause:

In discussing these conditions with DHFS officials, they stated providers entered the incorrect license numbers due to human error, and the recertification surveys did not occur timely due to IDPH staffing levels.

Possible Asserted Effect:

Failure to properly screen and enroll program providers and maintain accurate provider data results in noncompliance with program requirements and may result in payments to ineligible providers, increased risk of improper payments, and reduced assurance that services are rendered by properly licensed providers.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-020. (Finding Code 2025-046, 2024-020, 2023-021, 2022-015, 2021-006)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendation:

We recommend DHFS evaluate its procedures for performing and documenting provider eligibility screening and enrollment and implement the changes necessary to ensure: (1) provider records are complete and accurate and (2) required recertifications are performed within required timeframes.

Additional internal control procedures should be implemented to monitor the accuracy of the data maintained in the IMPACT system and timeliness of necessary updates.

Views of DHFS Officials:

DHFS partially accepts the recommendation.

The first bullet point notes there was not a valid license in IMPACT for State fiscal year 2025. DHFS respectfully disagrees. The Illinois Department of Public Health (IDPH) is charged with the licensing and surveying of facilities. As the Statewide Medicaid Agency, DHFS is charged with checking the IDPH website to ensure the facility is licensed before making payment. DHFS staff did check for the facility's licensure and provided documentation to support the facility had an active license during the audit period. This information was included in the IMPACT system. As part of the auditors' testing, they requested IDPH to provide a physical copy of the license. IDPH was unable to locate a physical copy of a license that covered three months of the audit period; however, DHFS had valid license information in its system of record (IMPACT) and supported it acted appropriately.

The second bullet point notes two providers' license numbers in the IMPACT system did not match the license number issued by IDPH. The providers are responsible for updating their information in the IMPACT system. The license number is part of that information. It is management's belief that DHFS staff did verify that both of these providers had a valid license but did not update the license number in the IMPACT system. DHFS agrees the license numbers should have been updated and will work with staff to ensure they update this information when discrepancies are noted.

The third bullet point notes recertification surveys were not conducted timely. IDPH is the State Survey Agency, meaning that it is considered the only state agency responsible for the surveys for federal CMS' purposes, and is responsible for conducting surveys of facilities. DHFS does not perform this function and has no operational control over doing so. IDPH is also responsible for suspending a facility's license due to survey findings. DHFS takes appropriate action, including suspension of payments, when IDPH notifies DHFS a facility's license has been suspended. IDPH indicated staffing issues will be addressed.

Auditors' Comment:

DHFS is designated by the State of Illinois as the Statewide Medicaid Agency and is responsible for ensuring expenditures charged to the Medicaid program meet all applicable federal requirements, including provider eligibility requirements. Documentation to support a valid license as of the date of the service was not provided for all sample items selected for our audit procedures.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

ALN and Program Expenditures: 93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Special Tests and Provisions – Medicaid Fraud Control Unit (MFCU)

Finding 2025-047 *Failure to Properly Report Medicaid Overpayments Identified by the Medicaid Fraud Control Unit*

Condition Found:

DHFS did not properly report monetary recoveries of overpayments identified by the Medicaid Fraud Control Unit (MFCU) on its quarterly CMS-64 report.

Medicaid Cluster program regulations require the State to establish a MFCU to investigate allegations of fraud, waste, and abuse related to the Medicaid Cluster program. The Illinois MFCU is operated by the Illinois Office of the Attorney General who receives allegations and referrals of suspected fraud, waste, and abuse from personnel in the DHFS Office of the Inspector General and the Illinois State Police. These referrals and allegations are ultimately evaluated by the Illinois Office of the Attorney General for potential prosecution and recovery of overpayments.

During our testing of nine cases closed by the MFCU during the year ended June 30, 2025, we noted two overpayment recoveries (totaling \$37,314) were not reported to the U.S. Department of Health and Human Services (USDHHS) on the quarterly CMS-64 report. DHFS was unable to provide evidence that this MFCU overpayment recovery, specifically the federal share of the recovery, was reported on any of the quarterly CMS-64 reports filed during the fiscal year ended June 30, 2025.

We also noted DHFS has not established internal controls at a sufficient level of precision to ensure all overpayments identified and recovered by the MFCU are communicated, tracked, and properly reported on the quarterly CMS-64 report. Specifically, there is no formal reconciliation process between the Attorney General's recovery records, the MFCU closed-case database, and the overpayment amounts reported on the CMS-64 report.

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Criteria or Requirement:

Section 1903(d)(2)(C) of the Social Security Act requires that when an overpayment is discovered, which was made by a State to a person or other entity, the State shall have a period of one year in which to recover or attempt to recover such overpayment before adjustment is made in the Federal payment to such State on account of such overpayment. Except as otherwise provided in subparagraph (D), the adjustment in the Federal payment shall be made at the end of the one year period, whether or not recovery was made.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing procedures to ensure that MFCU-identified overpayments are tracked and accurately reported on the quarterly CMS-64 reports as required.

Cause:

In discussing these conditions with DHFS officials, they noted two other State agencies administering Medicaid services failed to report MFCU recoveries to DHFS for return of Federal Financial Participation (FFP).

Possible Asserted Effect:

Failure to track and report MFCU-identified overpayments within required timeframes results in federal noncompliance. This deficiency leads to an understatement of federal share recoveries on the CMS-64 report, meaning federal funds are not adjusted or returned to the federal government in a timely manner.

Repeat Finding:

A similar finding was not reported in the prior year audit (Finding Code 2025-047).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS implement reconciliations or other procedures to ensure MFCU-identified overpayments are properly reported on the quarterly CMS-64 report in accordance with program regulations.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS will reinforce with other agencies the requirement that MFCU-identified over payments as well as other recoveries be reported to DHFS for proper inclusion and return of FFP on the CMS-64.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program
Medicaid Cluster

CFDA # and Program Expenditures: 93.767 (\$583,280,105)
93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various – See schedule of award numbers

Federal Award Year: Various – See schedule of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Special Tests and Provisions – Managed Care Financial Audit

Finding 2025-048 Failure to Ensure Managed Care Organizations Properly Prepare Financial Reports

Condition Found:

DHFS did not ensure the annual financial audits prepared during the year ended June 30, 2025 for Managed Care Organizations (MCOs) of the Children's Health Insurance Program (CHIP) and Medicaid Cluster programs met the requirements of the MCO contracts and federal regulations.

Specifically, DHFS did not obtain audited annual financial reports that meet the requirements of the federal Medicaid regulations for MCOs as reported in the State's single audit reports for fiscal years 2021, 2022, 2023, and 2024 and did not perform procedures to obtain compliant reports for any of these prior periods during the year ended June 30, 2025. While we noted audited financial reports were prepared during State fiscal year 2025 for each of the six Illinois MCOs, the MCO auditors issued an adverse opinion on the annual financial reports for one MCO. Accordingly, this MCO's financial report was not prepared in accordance with generally accepted accounting principles (GAAP) as required by program regulations and the provisions of the MCO contracts. The auditors' report (dated in May 2025) noted the MCO annual financial report was prepared on a statutory basis of accounting which is assumed to be materially different than GAAP. During our audit procedures, DHFS stated they received the MCO reports for calendar year 2025 outside the audit period.

Payments made to the MCO which did not prepare a GAAP financial report totaled \$5,437,330,341 under the CHIP and Medicaid Cluster programs during the year ended June 30, 2025. Payments made to all MCOs under the CHIP and Medicaid Cluster programs during the year ended June 30, 2025 totaled \$19,355,541,905.

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Criteria or Requirement:

According to 42 CFR 438.3(m), the State's contracts with its MCOs require MCOs to submit annual audited GAAP financial reports specific to the CHIP/Medicaid Cluster program contract.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure financial data submitted by, or on behalf of each of its MCOs, meets program and contractual requirements.

Cause:

In discussing these conditions with DHFS officials, they stated they disagree with the finding.

Possible Asserted Effect:

Failure to ensure the annual financial audits prepared by the MCOs meet the requirements of the MCO contracts and federal regulations results in noncompliance with program requirements. This diminishes the State's ability to effectively monitor the financial health of the MCOs and may result in inaccurate capitation rate setting, which increases the risk of unallowable costs and federal disallowances.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-019 (Finding Code 2025-048, 2024-019, 2023-020).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS evaluate its procedures for reviewing financial audit reports for compliance with program and contractual requirements. Additionally, we recommend DHFS implement robust controls, such as a formal tracking mechanism, to determine whether MCO financial reports are prepared in accordance with GAAP program regulations and contract requirements. DHFS should also ensure appropriate and timely follow-up procedures are formally documented when an MCO submits a non-compliant or modified audit report.

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For the Year Ended June 30, 2025

Views of DHFS Officials:

DHFS accepts this recommendation and believes it acted in accordance with federal regulations. DHFS amended the MCO contracts in 2023 to state, in accordance with 42 CFR 438.3(m) Contractor must submit to the Department on an annual basis an audited financial report specific to this Contract. The audit must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards. The audited financial report for calendar year 2022 is due to the Department no later than July 31, 2023. Contractor shall conduct the audit on an annual basis and submit future financial reports to the Department no later than July 31st of the following calendar year.

DHFS received the 2023 audit reports timely in July 2024; however, they were reviewed by DHFS and determined to be not compliant with GAAP reporting requirements. DHFS provided additional guidance to the MCOs to ensure reporting requirements were compliant or corrective actions/sanctions would be applied.

DHFS received the 2024 audit reports by August 29, 2025, which was considered timely after an approved extension. These are the audit reports noted in this finding. DHFS reviewed the reports timely and discovered only one of the audit reports to be not GAAP compliant. DHFS immediately notified the MCO and issued a sanction. DHFS also conducted discussions with the MCO to resolve the non-compliance. A compliant report was requested, and a due date was given. When the MCO didn't meet the due date, DHFS sanctioned the MCO again. A compliant report was received in February 2026.

DHFS is tracking the report submissions, reviewing the reports for compliance and taking action to ensure compliant reports are received. The audit reports are completed near State fiscal year end, so DHFS does not receive them until the beginning of the next fiscal year. If the auditors do not take into consideration documentation received and acted upon outside of the audit period this will never be resolved as the timing of these audits, and receipt thereof, don't allow us to take action within the audit period.

Auditors' Comment:

As described in the finding above, DHFS has not received fully compliant GAAP reports for the past several years and did not seek to obtain corrected reports for previous periods during State fiscal year 2025. Our audit procedures cover compliance activities during the State's fiscal year and do not extend to future periods.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

CFDA # and Program Expenditures: 93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various – See schedule of award numbers

Federal Award Year: Various – See schedule of award numbers

Questioned Costs: None

Compliance Requirement: Activities Allowed/Unallowed
Allowable Costs/Cost Principles

Finding 2025-049 *Failure to Perform Drug Rebate Activities within Required Timeframes*

Condition Found:

DHFS did not perform certain Medicaid Cluster program drug rebate activities within required timeframes.

DHFS is required to provide drug utilization data to drug manufacturers within 60 days of the end of each quarter as part of the invoicing of drug rebates to be paid to the Medicaid Cluster program. The drug rebates are shared between the State and federal government and are due to be paid by the pharmaceutical companies to the State within 30 days of the invoice, unless the manufacturer provides the State with a written notice of dispute.

During our testing of 40 drug rebate invoices (for rebate amounts totaling \$951,981), we identified the following:

- Three invoices (for rebate amounts totaling \$36,800) were not billed within 60 days of the end of the quarter ended December 31, 2024. All three invoices were completed on March 6, 2025, which was 6 days later than required.
- Additionally, three drug rebate invoices (for rebate amounts totaling \$64,791) were not paid or disputed within 30 days of the invoiced date by the drug manufacturer. As of the date we communicated this finding (August 28, 2026), these amounts still had not been received, disputed, or resolved. The delay related to these rebates ranged from 646 to 735 days beyond the 30 day requirement.
- Payments received for 24 drug rebate invoices (rebate amount totaling \$523,523) were dated and received more than 30 days later than the invoiced date. Payment dates ranged from one to 232 days beyond the 30 day requirement.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

We also noted DHFS has not established adequate internal control procedures to ensure drug rebate activities are performed within required timeframes and appropriate corrective actions are taken.

Drug rebates reported by DHFS during the year ended June 30, 2025 totaled \$940,160,468.

Criteria or Requirement:

42 CFR 447.511(a) requires states to bill participating drug manufacturers an invoice within 60 days of the end of each quarter. This invoice includes, at a minimum, all relevant data and any subsequent changes to the data fields on the invoice form.

Section 1927(b)(1)(A) of the Social Security Act (42 U.S.C. 1396r-8(b)(1)(A)) requires participating drug manufacturers to pay the state rebate amount within 30 days after receiving the state's utilization information.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing and maintaining adequate controls over processes to ensure drug rebates are invoiced and follow-up on late payments is performed in a timely manner.

Cause:

In discussing these conditions with DHFS officials, they noted calendar year 2024 quarter four drug rebate invoices were issued later than scheduled due to an information system error with the contracted pharmacy benefit manager (PBMS).

Possible Asserted Effect:

Failure to bill drug manufacturers within 60 days of the end of the quarter may result in delayed collection of drug rebates, increasing the risk that rebate receivables, recoveries, and related federal reporting are not recorded timely. Furthermore, a lack of tracking for unpaid drug rebate invoices results in uncollected State and federal funds, potential interest revenue loss, and non-compliance with drug rebate collection guidelines.

Repeat Finding:

A similar finding was not reported in the prior year audit (Finding Code 2025-049).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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For the Year Ended June 30, 2025

Recommendation:

We recommend DHFS implement additional procedures to ensure that drug rebate invoices are billed within required timeframes and timely follow-up is conducted for payments exceeding the 30-day payment timeframe.

Views of DHFS Officials:

DHFS accepts the recommendation regarding pursuit of outstanding drug rebate receivables. As noted in the cause statement above and as discussed below, the reason for the late invoicing for calendar year 2024 quarter four was an information technology system issue with the PBMS vendor which was beyond DHFS' control.

After identifying the information system error, the Department elected to delay issuance of invoices until the system corrections were completed. This decision was made to prevent the distribution of inaccurate invoices to drug manufacturers for that invoicing cycle.

DHFS does track outstanding drug rebate receivables but will focus efforts on collections of amounts outstanding beyond the federal guidelines.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

CFDA # and Program Expenditures: 93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: \$107,746,045

Compliance Requirement: Reporting

Finding 2025-050 *Failure to Report Drug Rebates on the Medicaid CMS-64 Report in a Timely Manner*

Condition Found:

DHFS did not accurately report certain Medicaid Cluster program drug rebates on quarterly federal financial (CMS-64) reports.

DHFS is the State Medicaid agency and is responsible for calculating drug rebates, billing pharmaceutical companies for drug rebates, and reporting drug rebates on the quarterly CMS-64 reports.

In October 2024, DHFS identified significant inaccuracies in the drug rebates billed to and paid by pharmaceutical companies which were reported on quarterly CMS-64 reports submitted to USDHHS. Specifically, DHFS determined the data used to calculate drug rebates beginning in the quarter ended September 30, 2019 through June 30, 2024 erroneously included Medicare Part D drug data which did not pertain to beneficiaries of the Medicaid Cluster program. The data error resulted in drug rebates billed to and paid by pharmaceutical companies reported on the quarterly CMS-64 reports being overstated and Medicaid expenditures being understated for the impacted periods.

During State fiscal year 2025, DHFS provided credits of approximately \$107,746,045 to the pharmaceutical companies impacted by the prior period drug rebate billing errors. These credits were netted against the drug rebates billed and collected in the quarterly CMS-64 reports filed in State fiscal year 2025. As a result, the drug rebates reported on the 2025 CMS-64 reports filed in 2025 were understated and the related drug expenditures were overstated by these prior period credits.

We also noted DHFS did not obtain approval from USDHHS relative to how these prior period adjustments should be reported.

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For the Year Ended June 30, 2025

Additionally, during our testing of the CMS-64 reports for the quarters ending March 31, 2025 and June 30, 2025, we noted the information provided for our audit procedures did not agree to the amounts reported by DHFS for the following items:

Report Line Item	CMS-64 Amount	Drug Rebate Invoice Population Amount	Difference
Form CMS 64.9R - Medicaid Drug Rebate Schedule 3/31/2025	\$374,168,464	\$376,497,526	(\$2,329,062)
Form CMS 64.9R - Medicaid Drug Rebate Schedule 6/30/2025	\$349,795,828	\$348,650,354	\$1,145,474

Additionally, in considering the reporting process for the CMS-64 report, we noted IDHFS does not perform analytical or other procedures during the report preparation process at a level of precision to ensure amounts reported are reasonable in relation to previously reported information or expectations relative to current program activities.

Criteria or Requirement:

42 CFR 430.30(c) requires States to submit Form CMS-64 (Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program) to the central office not later than 30 days after the end of each quarter. This report is the State's accounting of actual recorded expenditures. According to the Center for Medicaid and CHIP Services Information Bulletin dated July 24, 2014, CMS requires drug rebates to be reported in the quarter in which the State incurs the expenditure.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure adjustments are properly reported and necessary approvals are obtained from USDHHS.

Cause:

In discussing these conditions with DHFS officials, they noted they disagree with the finding.

Possible Asserted Effect:

Failure to accurately report drug rebate amounts and program expenditures on the CMS-64 inhibits USDHHS' ability to monitor the Medicaid Cluster program and may result in unallowable costs.

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For the Year Ended June 30, 2025

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-015. (Finding Code 2025-050, 2024-015, 2023-019)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS obtain USDHHS approval prior to reporting prior period errors related to drug rebates on the CMS-64.

Views of DHFS Officials:

DHFS respectfully disagrees with the recommendation.

DHFS believes it received the necessary federal CMS approval to report the drug rebate billing errors on its quarterly federal revenue claims (CMS-64) in accordance with governing federal regulations. Specifically, on December 17, 2024, DHFS requested a Good Cause Waiver from CMS-USDHHS. The waiver request to USDHHS included two delineated paths to recover the federal share of the incorrectly calculated drug rebate claims: (1) procedures for drug rebate claims currently within the two-year federal claiming requirement; and (2) procedures for drug rebate claims outside the two-year claiming period.

With regards to the claims within the two-year federal claiming requirement (April 2023-March 2024), DHFS management believed it consistently followed 45 CFR 95.7, which requires states to request federal matching revenue within two years of payment of an eligible expenditure. The federal share of drug rebate revenue is, and has always been, transmitted to CMS via reductions to DHFS' federal revenue claims. Therefore, DHFS made the decision to report the reimbursement of the pharmaceutical manufacturers to CMS as an adjustment to federal matching revenue claims in order to recover the federal share of the Medicare Part D rebates previously transmitted in error. DHFS made that decision based on current operational protocols and after engaging with federal CMS staff. During multiple cooperative meetings between DHFS staff and federal CMS staff, CMS staff advised DHFS to adjust drug rebate claims within the initial two-year period and to therefore recover the federal share of drug rebates within that initial two-year period as was done.

With regards to the claims outside the two-year federal claiming requirement (July 2019-March 2023), as stated above, DHFS requested a Good Cause Waiver of the aforementioned two-year federal claiming requirement to recover the federal share of impacted drug rebates beyond the two-year period. The federal approval of the Good Cause Waiver was dated June 6, 2025.

In addition to the above, DHFS would like to note that its Good Cause Waiver request cited the full period impacted by the incorrect rebate billings as well as specifically referencing DHFS' intent to report pharmaceutical manufacturer reimbursement adjustments within the two-year window on its upcoming CMS-64 reports. In the

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For the Year Ended June 30, 2025

federal approval letter, federal CMS authorized DHFS to report the pharmaceutical manufacturer reimbursement adjustments on its CMS-64 reports.

While DHFS acknowledges the initial deficiencies internal control which led to the omission of the Medicare Part D drugs from rebate billings, DHFS would like to emphasize that it has taken corrective action by rectifying the system's programming in August 2024 and has developed revised review procedures to continue to monitor quarterly variances within the drug rebates included in the CMS-64.

Finally, DHFS does not believe that the drug rebate amounts reported on the March 31, 2025, and June 30, 2025, CMS-64 reports were necessarily incorrect. DHFS has several drug rebate billing system reports that support the amounts listed on those CMS-64s. While DHFS provided the report utilized for the auditors' comparison table upon their request, DHFS also shared written guidance from the drug rebate information technology vendor explaining the limitations of that specific report and why it may not align with the auditors' intended use.

Auditors' Comment:

The drug rebates reported in the CMS-64 financial reports for the quarters ended March 31, 2025 and June 30, 2025 were reduced for credits provided to pharmaceutical companies that were erroneously overcharged during prior periods. These items were not reported and explained in the adjustments section of the CMS-64 report, they were offset against current period drug rebate amounts, increasing current period Medicaid Cluster program expenditures. The good cause waiver did not approve the reporting methodology used and the instructions for the CMS-64 report do not prescribe reporting requirements for these types of errors.

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For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Medicaid Cluster

CFDA # and Program Expenditures: 93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various – See schedule of award numbers

Federal Award Year: Various – See schedule of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Special Tests and Provisions – Utilization Control

Finding 2025-051 Failure to Perform Reviews over Home and Community Based Waiver Services (HCBS)

Condition Found:

DHFS failed to conduct utilization reviews over HCBS services for the nine waivers contracted out to its vendor during fiscal year 2025.

DHFS is required to follow the State plan's methods and procedures to safeguard against unnecessary utilization of care and services. HCBS services are furnished to beneficiaries who would otherwise need inpatient care that is furnished in a hospital, nursing facility or other institutional setting which are reimbursable for Medicaid claims under the State plan. One of these requirements is to perform reviews over HCBS waiver services. There are nine total HCBS waivers subject to these reviews, which DHFS historically outsources to a vendor. These nine waivers are: Persons with Disabilities, People with HIV or AIDS, Persons with Brain Injury, Adults with Developmental Disabilities, Persons who are Elderly, Children and Young Adults with Developmental Disabilities – Support, Children and Young Adults with Developmental Disabilities – Residential, Supportive Living Program, and Persons who are Medically Fragile, Technology Dependent.

During our audit procedures and based on inquiries with DHFS officials, the vendor contract came to an end on February 28, 2023, and a new contract has not been in place to cover July 1, 2024 through June 30, 2025 (fiscal year 2025). As a result, we identified no reviews performed during fiscal year 2025.

The failure to perform reviews from July 1, 2024 through June 30, 2025 resulted in \$2,787,671,905 in Medicaid claims that were not subject to contractor reviews during fiscal year 2025. Payments made on behalf of beneficiaries of the Medicaid Cluster program totaled \$20,117,784,983 during the year ended June 30, 2025.

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For the Year Ended June 30, 2025

Criteria or Requirement:

42 CFR 456 discusses the entire utilization control program to help ensure appropriate care is being provided for Medicaid services. Specifically, 42 CFR 456.22 and 456.23 requires the State Medicaid agency to have a sampling plan in place to perform reviews over the quality of Medicaid services. Additionally, 42 CFR 456.4 discusses the responsibilities of the state Medicaid agency to monitor these requirements even if the execution of the reviews are outsourced to a third-party to perform these reviews.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include implementing procedures to ensure HCBS services and providers are properly reviewed in accordance with program requirements.

Cause:

In discussing these conditions with DFHS officials, they stated the contract with the third-party servicer expired in State fiscal year 2023 and DHFS was unable to renew the contract as originally planned. Additionally, DHFS did not receive any responses to its request for quote to secure a replacement vendor and did not possess adequate internal resources to perform the required reviews in the interim.

Possible Asserted Effect:

Failure to properly review and monitor Medicaid services bypasses critical safeguards designed to prevent unnecessary utilization of care. This may result in inadequate services or poor quality of care being provided in home and community-based settings. Furthermore, the lack of oversight significantly increases the risk of overpayments and unallowable costs, which could lead to federal disallowances.

Repeat Finding:

A similar finding was reported in the prior year audit as finding number 2024-021 (Finding Code 2025-051, 2024-021, 2023-025).

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS expedite the procurement process to secure a qualified third-party vendor to resume required HCBS utilization reviews. In the event a vendor cannot be promptly secured, we recommend DHFS

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develop and implement an interim, risk-based internal monitoring plan and allocate the necessary resources to ensure critical utilization controls are executed in accordance with the State plan and federal regulations.

Views of DHFS Officials:

DHFS accepts the recommendation. A vendor has been procured, and quality assurance reviews began in June 2026.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Child Support Services

ALN and Program Expenditures: 93.563 (\$146,728,300)

Award Numbers: Various – see table of award numbers

Federal Award Year: Various – see table of award numbers

Questioned Costs: None

Compliance Requirement: Subrecipient Monitoring

Finding 2025-052 Failure to Communicate Award Information to Subrecipients

Condition Found:

DHFS did not communicate required information in its award documents to subrecipients of the Child Support Services (CSS) program.

During our testing of the award communications for our sample of subrecipients, we selected the contracts under which funds were disbursed during fiscal year 2025 to review for compliance with federal award communication requirements. During our review of the award communication files for our sample of 3 awards (related to subrecipient expenditures of \$9,542,471), we noted the following information was not communicated in the subrecipient award agreement for any of the subrecipients sampled:

- Federal Award Identification Number (FAIN)
- Subrecipient's Unique Entity Identifier (UEI)
- Federal award date

Additionally, we noted DHFS has not established internal controls at a sufficient level of precision to detect whether all required information has been communicated to each subrecipient in accordance with federal regulations.

Amounts passed through to subrecipients under the CSS program totaled \$11,760,786 during the year ended June 30, 2025.

Criteria or Requirement:

According to 2 CFR 200.332(b), a pass-through entity is required to identify Federal awards made by informing each subrecipient of required information.

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In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures in place to ensure required information is properly communicated.

Cause:

In discussing these conditions with DHFS management, they stated they stated that the omission of this subrecipient award information was an oversight due to a misinterpretation of the communication requirements related to these contracts.

Possible Asserted Effect:

Failure to communicate required award information may result in subrecipients not properly administering the Federal programs in accordance with laws, regulations, and the grant agreement.

Repeat Finding:

A similar finding was not reported in the prior year audit. (Finding Code 2025-052)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS implement additional procedures to ensure award information communicated to subrecipients is reviewed for completeness and accuracy.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS will ensure that future communications with subrecipients comply with all federal requirements. The services contracted from these three subrecipients are supported by intergovernmental agreements dating from 2020 through 2024. These agreements each contain reference to the applicable requirements of Title IV-D of the Social Security Act, the applicable CFDA number, start and end dates of the award period and maximum expenditure amounts by year. DHFS also sends an annual verification of the actual funds expended to each entity for audit purposes.

DHFS adopted a policy beginning July 1, 2025 that these agreements are of a vendor arrangement instead of a subrecipient relationship and therefore will not require the elements discussed in the finding. However, the fiscal year 2025 audit period falls before this policy change.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

State Agency: Illinois Department of Healthcare and Family Services (DHFS)

Federal Agency: U.S. Department of Health and Human Services (USDHHS)

Program Name: Children's Health Insurance Program
Medicaid Cluster

ALN and Program Expenditures: 93.767 (\$583,280,105)
93.775/93.777/93.778 (\$20,821,414,891)

Award Numbers: Various - see table of award numbers

Federal Award Year: Various - see table of award numbers

Questioned Costs: Cannot be determined

Compliance Requirement: Eligibility

Finding 2025-053 Inadequate Procedures to Determine and Document Beneficiary Eligibility

Condition Found:

DHFS could not locate case file documentation supporting certain eligibility requirements for beneficiaries of the Children's Health Insurance Program (CHIP) and Medicaid Cluster program.

The State of Illinois uses a single application and process to determine the eligibility of beneficiaries of the Supplemental Nutrition Assistance Program Cluster (SNAP Cluster), Temporary Assistance for Needy Families (TANF), CHIP, and Medicaid Cluster programs. The Illinois Department of Human Services (IDHS) is the State agency primarily responsible for performing eligibility determinations for these programs and administers the SNAP Cluster and TANF program activities. DHFS is the State Medicaid agency and is responsible for administering the CHIP and Medicaid Cluster program activities. IDHS and DHFS work together to develop policies and maintain the information systems involved in the administration of SNAP Cluster, TANF, CHIP, and Medicaid Cluster programs.

During our testing, we selected 60 CHIP and 120 Medicaid payments and reviewed documentation supporting the determination the beneficiary met program eligibility requirements for the benefits provided and documentation supporting the benefits paid on their behalf. We noted the following exceptions in our testing:

- For one Medicaid case (with a sampled payment of \$468), the beneficiary was initially determined to be an eligible non-citizen due to an asylum claim; however, documentation supporting the asylum claim could not be provided by the IDHS or DHFS. The beneficiary was later determined to be ineligible for medical benefits and was identified as such in Integrated Eligibility System (IES); however, the case remained eligible in Medicaid Management Information System (MMIS). Medical benefits paid on behalf of this beneficiary during the year ended June 30, 2025 totaled \$5,699.

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- For one Medicaid case (with a sampled payment of \$9,735), documentation was not available in the case file to substantiate the individual was eligible for federal Medicaid benefits. Case file documentation evidenced the individual was a non-citizen Victim of Trafficking, Torture, or Other Serious Crimes and was not eligible for federal Medicaid benefits, but may have been eligible for State funded medical benefits. Medical benefits paid on behalf of this beneficiary and claimed to the Medicaid Cluster program during the year ended June 30, 2025 totaled \$32,898.
- For two Medicaid cases (with sampled payments of \$309), an income test was not performed due to the misapplication of a COVID-19 override of the redetermination requirement. Medical benefits paid on behalf of these beneficiaries during the year ended June 30, 2025 totaled \$73,478.
- For one CHIP case (with a sampled payment of \$1,700), although the case record identified eligibility ended in October 2024, benefits continued to be paid on behalf of this individual for medical services provided subsequent to this date. Medical benefits paid on behalf of this beneficiary during the year ended June 30, 2025 totaled \$31,979.

Details of the beneficiary payments selected in our samples for the CHIP and Medicaid Cluster programs are as follows:

Case Type	Number of Cases Tested	Total Amount of Payments for Cases Tested
CHIP	60	\$65,490
Medicaid	120	265,020

We also noted the State does not have adequate resources to perform and document eligibility determinations. Additionally, the State has not established appropriate monitoring procedures to ensure eligibility determinations are properly documented in accordance with program requirements.

Details of the beneficiary payments paid by the State during the year ended June 30, 2025 for the CHIP and Medicaid Cluster programs are as follows:

Federal Program	Total Amount of Payments Made on Behalf of Beneficiaries for Fiscal Year 2025	Total Fiscal Year 2025 Program Expenditures	Percentage
CHIP	\$564,858,560	\$583,280,105	96.8%
Medicaid Cluster	20,117,784,983	20,821,414,891	96.6%

Criteria or Requirement:

In accordance with 42 CFR 435.948 through 435.956 and the OMB Compliance Supplement, dated November 2025, the State is required to verify financial and nonfinancial factors of eligibility in accordance with eligibility requirements defined in the approved State Plans for the CHIP and Medicaid programs.

In addition, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal

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award. Effective internal controls should include maintaining adequate controls over beneficiary case files to ensure all required documentation is obtained, and appropriate sanctions applied.

Cause:

In discussing these conditions with DHFS officials, they stated these exceptions were due to failure to process redeterminations timely (prior to age 19), failure to manually remove COVID overrides, a system logic error and failure to maintain appropriate documentation to support eligibility. Furthermore, management indicated that prior year corrective action plans have not fully resolved this issue because caseworkers are less familiar with the COVID overrides as there are fewer in the system, redeterminations were not performed on individuals turning 19 because either the redetermination form was returned and the caseworker failed to process it timely or the redetermination was returned and the IES batch process failed to close the eligibility.

Possible Asserted Effect:

Failure to properly perform eligibility determinations in accordance with State Plans may result in federal funds being paid to ineligible beneficiaries, which are unallowable costs.

Repeat Finding

A similar finding was reported in prior year audit as finding number 2024-017. (Finding Code 2025-053, 2024-017)

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend DHFS review its current process for performing eligibility determinations and consider changes necessary to ensure all initial determinations and subsequent redeterminations are performed in accordance with guidelines set forth in the State Plan.

Views of DHFS Officials:

DHFS accepts the recommendation. DHFS will reinforce with eligibility caseworkers to take appropriate actions on cases, maintain supporting documentation of determinations made, and complete work in a timely manner. An annual training has been developed and is required for all casework staff. Efforts continue on troubleshooting the various causes of eligibility being closed on the Illinois Eligibility System (IES) and remaining open or more often being reopened on the Medicaid Management Information System (MMIS). Once validated solutions are reached, a system fix will be implemented. During the interim, we will continue to run the monthly procedure to reconcile the systems. We are averaging around 4,000 eligibility closures per month through our special Recipient Database update process.

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Table of Award Numbers
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Name of Federal Program or Cluster (ALN):

SNAP Cluster (10.551/10.561):

Award Number (Federal Fiscal Year/Award Year)			
202323Q390342 (2023)	202424S251942 (2024)	202424S251442 (2024)	202424S252042 (2024)
202424Q750342 (2024)	202424S807621 (2024)	202525S251442 (2025)	202525S251942 (2025)
202525S252042 (2025)	202525Q750342 (2025)	202525Q390342 (2025)	

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (10.557):

Award Number (Federal Fiscal Year/Award Year)			
202121W500342 (2021)	202222W500342 (2022)	202222W100342 (2022)	202221M200442 (2022)
202321M200842 (2023)	202323W500342 (2023)	202421M200342 (2024)	202424W500342 (2024)
202423W100642 (2024)	202424W100642 (2024)	202424W100342 (2024)	202423W100342 (2024)
202524W100642 (2025)	202525W100642 (2025)	202525W500342 (2025)	

Child and Adult Care Food Program (CACFP) (10.558):

Award Number (Federal Fiscal Year/Award Year)			
252IL058N1099 (2025)	252IL058N1199 (2025)	242IL065N1150 (2024)	242IL058N1199 (2024)
202525N115042 (2025)	252IL058N2020 (2025)	242IL058N1099 (2024)	242IL058N2020 (2024)

Food Distribution Cluster (10.565/10.568/10.569)

Award Number (Federal Fiscal Year/Award Year)			
202424Y800542 (2024)	202423Y861342 (2024)	202424Y810542 (2024)	202423Y810542 (2024)
202424Y861342 (2024)	202525Y800542 (2025)	202524Y861342 (2025)	202525Y810542 (2025)
202524Y810542 (2025)	202525Y861342 (2025)		

Summer Electronic Benefit Transfer Program for Children (10.646)

Award Number (Federal Fiscal Year/Award Year)			
202525N117542 (2025)	202525N180342 (2025)	202424N117542 (2024)	202424N180342 (2024)
202524N180342 (2025)			

Unemployment Insurance (UI) (17.225):

Award Number (Federal Fiscal Year/Award Year)			
UI35646DO0 (2020)	UI34713SJ0 (2020)	UI34713NJ0 (2020)	UD0000611M0 (2024)
UI37221PU0 (2021)	UI34713VJ0 (2020)	UI34713SN0 (2020)	UD00000621G0 (2024)
UI39320OB0 (2022)	UI34713Z50 (2020)	UI34713VN0 (2020)	
UI000057YT0 (2023)	UI34713CA0 (2020)	UI34713KD0 (2020)	
UI0000796G0 (2024)	UI34713MV0 (2022)	UI37062MO0 (2021)	
UI35646JT0 (2020)	UB0001583K0 (2024)	UB000041SB0 (2023)	
UI35646JT1 (2020)	ILASAP (2021)	UB000121SB0 (2023)	
UI37221PU1 (2021)	UI38016PW0 (2022)	UI38785MO0 (2022)	
UI39320OB1 (2022)	UI39479SU0 (2023)	UB000015SB0 (2023)	
UI000057YT1 (2023)	UR000056YU0 (2024)	UD000031RL0 (2023)	
UI39440RA0 (2022)	UR000056YU1 (2024)	UD000018RA0 (2023)	
UI39440RL0 (2022)	UI38016PW1 (2021)	UD000030UQ0 (2023)	
UI34713Z30 (2020)	UI39479SU1 (2023)	UD000021UE0 (2023)	
UI34713C80 (2020)	UI34713Z70 (2020)	UD000031UQ0 (2023)	
UI34713MT0 (2020)	UI34713CI0 (2020)	UD000018UE0 (2023)	

WIOA Cluster (17.258/17.259/17.278):

Award Number (Federal Fiscal Year/Award Year)			
AA-38527-22-55-A-17 (2022)	23A55AT000001-01-00 (2023)	23A55AY000043-01-00 (2023)	23A55AW000001-01-00 (2023)
24A55AT000099-01-01 (2024)	24A55AY000081-01-00 (2024)	24A55AW000065-01-01 (2024)	

COVID-19 - Airport Improvement Program (20.106):

Year/Award Year			
3-17-SBGP-144 N (2018)	3-17-SBGP-166 D (2020)	3-17-SBGP-184 N (2022)	3-17-SBGP-200 D (2023)
3-17-0016-034 (2019)	3-17-SBGP-169 D (2020)	3-17-0096-082 (2022)	3-17-0016-043 (2023)
3-17-0080-066 (2019)	3-17-SBGP-168 D (2020)	3-17-0146-045 (2022)	3-17-SBGP-201 D (2023)
3-17-0096-073 (2019)	3-17-0085-044 (2021)	3-17-0006-077 (2022)	3-17-SBGP-202 D (2023)
3-17-0146-035 (2019)	3-17-0096-076 (2021)	3-17-0085-049 (2022)	3-17-SBGP-203 D (2023)
3-17-SBGP-156 A (2019)	3-17-SBGP-172 (2021)	3-17-0088-097 (2022)	3-17-SBGP-204 D (2023)
3-17-SBGP-156 N (2019)	3-17-SBGP-171 A (2021)	3-17-SBGP-189 D (2022)	3-17-SBGP-205 D (2023)
3-17-SBGP-158 D (2019)	3-17-SBGP-171 N (2021)	3-17-SBGP-190 D (2022)	3-17-SBGP-206 D (2023)
3-17-SBGP-159 D (2019)	3-17-0016-038 (2021)	3-17-SBGP-185 D (2022)	3-17-0088-099 (2023)
3-17-SBGP-160 D (2019)	3-17-0146-041 (2021)	3-17-SBGP-186 D (2022)	3-17-SBGP-197 A (2023)
3-17-SBGP-161 D (2019)	3-17-0022-180 (2021)	3-17-SBGP-187 D (2022)	3-17-SBGP-197 N (2023)
3-17-SBGP-162 A (2020)	3-17-SBGP-177 (2021)	3-17-0000-011 (2022)	3-17-0016-044 (2023)
3-17-SBGP-162 N (2020)	3-17-0080-069 (2021)	3-17-SBGP-188 D (2022)	3-17-SBGP-208 B (2024)
3-17-0080-067 (2020)	3-17-0033-043 (2021)	3-17-SBGP-191 D (2022)	3-17-SBGP-215 B (2024)
3-17-0033-041 (2020)	3-17-SBGP-174 D (2021)	3-17-SBGP-192 D (2022)	3-17-SBGP-216 (2024)
3-17-0085-042 (2020)	3-17-SBGP-175 D (2021)	3-17-SBGP-193 D (2022)	3-17-SBGP-210 B (2024)
3-17-0006-071 (2020)	3-17-0033-044 (2021)	3-17-SBGP-194 D (2022)	3-17-SBGP-212 B (2024)
3-17-0016-037 (2020)	3-17-0085-045 (2021)	3-17-SBGP-195 D (2022)	3-17-SBGP-213 B (2024)

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COVID-19 - Airport Improvement Program (20.106):

Award Number (Federal Fiscal Year/Award Year)			
3-17-0065-038 (2020)	3-17-0068-094 (2021)	3-17-0006-078 (2023)	3-17-SBGp-220 N (2024)
3-17-0146-037 (2020)	3-17-0096-078 (2021)	3-17-0085-050 (2023)	3-17-SBGp-209 B (2024)
3-17-0146-038 (2020)	3-17-SBGp-176 D (2021)	3-17-0088-100 (2023)	3-17-0065-047 (2024)
3-17-0146-039 (2020)	3-17-SBGp-179 D (2021)	3-17-0096-086 (2023)	3-17-0096-090 (2024)
3-17-0088-088 (2020)	3-17-SBGp-183 D (2022)	3-17-0033-046 (2023)	3-17-SBGp-226 B (2025)
3-17-SBGp-163 D (2020)	3-17-0080-074 (2022)	3-17-0006-079 (2023)	
3-17-SBGp-165 D (2020)	3-17-SBGp-184 A (2022)	3-17-0088-101 (2023)	

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
000R(893)	0020(080)	0064(401)	00D1(941)
000V(034)	0020(081)	0064(403)	00D1(959)
000V(063)	002G(698)	0067(085)	00D3(091)
000V(087)	0053(100)	0074(324)	00D6(099)
000V(117)	0055(409)	0074(326)	00D6(107)
000V(120)	0055(455)	0094(408)	00D6(125)
000V(126)	0055(461)	0097(042)	00D7(064)
0019(133)	0057(309)	0099(051)	00D8(191)
0102(111)	0H4A(878)	1D0I(958)	2CQ0(353)
0134(045)	0HYL(573)	1D7S(345)	2D5L(964)
0167(074)	01H(142)	1D9H(542)	2DMV(695)
01D1(040)	0171(935)	1DB6(656)	2DQR(624)
01D1(053)	0IZ0(015)	1DSY(203)	2DRC(144)
01F5(661)	0IZI(344)	1DXU(858)	2E5C(651)
024G(690)	0IZT(148)	1E7W(301)	2E6T(905)
0290(201)	0JNH(764)	1G4R(981)	2G1M(003)
0295(003)	0JQ6(496)	1G6D(146)	2GDX(185)
0297(004)	0JVC(360)	1G6Z(851)	2GQ5(480)
02D6(056)	0JWY(293)	1GJU(062)	2I21(407)
0303(060)	0JY1(348)	1GKQ(322)	2IMU(385)
0311(049)	0L0D(244)	1HBQ(280)	2K0A(907)
0312(043)	0L5Z(449)	1HU2(760)	2L46(977)
0313(023)	0LH1(855)	1I63(391)	2L77(943)
0330(076)	0MNE(308)	1IJQ(353)	2LFN(872)
0331(180)	0MSU(054)	1IR0(610)	2LFY(675)
0338(055)	0N2F(407)	1LQI(305)	2LRS(437)
0343(039)	0N9I(138)	1LU7(347)	2LXW(897)
0345(056)	0NEW(814)	1LWT(206)	2M6Y(155)
0348(057)	0PGI(734)	1M00(902)	2M9A(326)
0348(058)	0PZK(644)	1MFK(031)	2MF0(748)
0349(001)	0R4B(922)	1MVA(120)	2MQY(061)
0350(043)	0REI(003)	1NK6(170)	2MU9(571)
0351(027)	0REL(643)	1NZS(901)	2N2U(499)
0351(028)	0SBQ(185)	1PLT(920)	2N51(099)
0351(029)	0SKS(926)	1QRB(658)	2N7X(264)
0360(015)	0T8D(673)	1R0F(397)	2NNA(480)
0365(012)	0UBY(034)	1RFV(326)	2NQ4(209)
0372(013)	0UEA(197)	1RP5(547)	2NU5(824)
03IF(759)	0UNA(003)	1RPG(948)	2P0U(840)
0403(001)	0VCS(038)	1TJW(231)	2P49(954)
044M(804)	0WKL(720)	1TM1(578)	2PSH(110)
046V(715)	0Z38(801)	1U8S(680)	2Q45(446)
0495(689)	0ZIS(467)	1UMC(398)	2Q66(160)
049I(316)	0ZLU(383)	1UW7(047)	2QU4(576)
04P1(736)	0ZYP(871)	1W64(689)	2RSB(896)
04ZS(788)	1018(002)	1W8F(037)	2T3W(364)
0505(028)	112A(021)	1WTV(706)	2T7S(848)
0524(005)	11J0(100)	1YJA(627)	2TX9(757)
0524(006)	11SC(152)	1ZJA(489)	2UH6(579)
0525(119)	1279(114)	1ZQI(611)	2W4R(936)
0541(013)	12MT(945)	1ZTF(114)	2WIW(677)
0557(300)	12NF(570)	202X(000)	2XUV(100)
0559(009)	12TI(805)	204F(543)	3000(054)
0559(107)	1321(022)	2063(414)	3000(112)
0577(309)	1332(016)	20T3(085)	3000(141)
057U(000)	1362(395)	210R(285)	3000(142)
05E2(122)	13DY(941)	212L(830)	30CQ(687)
05HT(903)	140Z(285)	229J(968)	31H8(352)
05QI(933)	1468(097)	22FB(847)	31NI(116)
0686(111)	147Q(105)	22MA(777)	339F(142)
0716(990)	1587(008)	22SM(033)	3444(375)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
071L(079)	15QT(543)	232C(907)	34FV(000)
0732(150)	15S1(272)	239N(749)	34FV(643)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
0741(100)	1600(122)	2401(103)	34N1(365)
075Q(572)	1637(003)	2428(001)	350M(711)
083A(049)	163V(210)	245Z(153)	350Q(353)
08G3(087)	1619(181)	24MH(517)	3565(007)
08SD(664)	182E(588)	25G6(672)	35HH(607)
09EG(812)	1937(001)	26MY(562)	373W(497)
0ANQ(463)	1984(001)	26XM(359)	375K(090)
0AQ2(080)	1987(002)	26ZD(146)	37LZ(304)
0B7V(270)	19N1(078)	2840(001)	37V7(145)
0BPJ(861)	19X8(002)	284E(761)	37ZJ(557)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
0C9Y(856)	1AKL(229)	2870(001)	3887(004)
0CVG(139)	1AVQ(632)	28C8(897)	396K(040)
0CWV(504)	1B66(090)	2AG6(012)	39DJ(389)
0FHC(164)	1BLL(805)	2AXN(365)	39EC(163)
0G34(073)	1C08(963)	2B33(070)	39J0(175)
0G7U(127)	1CDZ(284)	2CCC(013)	39Z2(168)
0H1I(919)	1CJB(436)	2CCI(757)	3AP8(540)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
3AU3(547)	464S(343)	59PG(621)	6000(484)
3B47(166)	47AB(268)	59Q0(491)	6000(488)
3BI9(377)	47CA(169)	5A84(832)	6000(490)
3BP6(952)	47ED(024)	5AQU(404)	6000(491)
3CE6(270)	47TQ(161)	5B33(714)	6000(493)
3EBL(839)	47ZW(630)	5B4K(021)	6000(501)
3ELT(222)	4849(127)	5BS5(085)	6000(507)
3ERM(641)	498D(999)	5C09(060)	6000(513)
3EZX(269)	49RF(589)	5CLB(999)	6043(538)
3FT5(307)	4A2N(881)	5CLR(026)	60JN(989)
3FXK(479)	4A87(854)	5CR1(969)	60UH(363)
3HBU(534)	4AQ0(441)	5CXI(319)	6188(003)
3HPX(457)	4BD5(727)	5DI0(888)	61KG(953)
3I8Y(507)	4CAG(821)	5DWY(902)	622K(195)
3IH8(050)	4CE6(723)	5DYZ(623)	62JZ(021)
3JLC(061)	4D9R(018)	5E9H(411)	62LM(754)
3L1D(999)	4EC5(895)	5EVK(773)	64DN(462)
3LJL(510)	4F44(272)	5FHI(870)	64F1(960)
3M0C(853)	4FZB(537)	5FI6(675)	64VR(945)
3M3Y(855)	4GE2(418)	5FV7(755)	64ZN(009)
3MEQ(077)	4HPT(088)	5G1J(081)	65K0(969)
3N6D(329)	4I29(808)	5GCQ(352)	66A8(075)
3PIB(020)	4IDQ(698)	5GSK(528)	66GC(527)
3PJS(925)	4KDL(260)	5GYP(565)	66PK(307)
3QNL848	4KVU(700)	5H76(914)	66XV(282)
3QW9(569)	4KYW(362)	5HK4(003)	6755(715)
3RJX(571)	4LS2(375)	5HN1(180)	68JH(697)
3RK5(479)	4N43(133)	5I3V(749)	68WZ(898)
3S9L(485)	4NQA(142)	5IZP(765)	69KP(575)
3SBM(161)	4P58(029)	5JTT(099)	69NC(103)
3TP7(546)	4PEN(331)	5JVD(162)	69SR(740)
3TWT(745)	4PR8(852)	5KWM(112)	6A5M(450)
3UEF(792)	4QRB(420)	5LZW(198)	6BB0(796)
3USZ(044)	4RDW(716)	5M2E(572)	6CI7(118)
3X4G(999)	4RFB(618)	5M55(054)	6CT5(391)
3XSX(076)	4RJL(930)	5NDC(434)	6DYZ(912)
3Y6I(058)	4RWK(784)	5PHM(088)	6E4G(695)
3ZB1(718)	4S0G(995)	5PK1(530)	6F9S(994)
3ZL7(104)	4STD(087)	5PL0(644)	6FFE(824)
3ZNV(018)	4SZW(816)	5QH2(478)	6FMW(516)
3ZRU(835)	4U4R(955)	5QHN(688)	6FQN(827)
4003(092)	4UEA(806)	5QVP(130)	6FXA(534)
4003(140)	4US3(350)	5QYL(955)	6GX9(144)
4003(172)	4VZT(164)	5RNT(148)	6I18(004)
4003(277)	4W1D(107)	5SZ7(521)	6I53(858)
4003(296)	4WAK(615)	5T7Q(011)	6I90(770)
4003(356)	4WP9(637)	5TBC(829)	6IJL(481)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
4003(515)	4X8N(886)	5TRB(226)	6JRY(569)
4003(538)	4ZHP(031)	5UNY(318)	6KMK(131)
4003(583)	4ZL0(728)	5UPL(724)	6L60(851)
4003(598)	4ZLH(286)	5VWT(535)	6L85(684)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
4003(672)	5011(245)	5WEP(148)	6LRR(035)
4003(688)	5011(338)	5WZL(166)	6M6B(983)
4003(844)	5011(383)	5XPZ(018)	6MUR(617)
4003(877)	5021(028)	5YPU(502)	6N6E(889)
4003(879)	5025(061)	5YS6(084)	6PLV(203)
4003(903)	5069(006)	5ZHI(528)	6Q5H(814)
4053(001)	50TS(809)	5ZJJ(285)	6QNF(571)
4056(001)	5146(086)	6000(100)	6QTP(708)
40NW(644)	5146(094)	6000(194)	6RR5(530)
414M(839)	5181(053)	6000(202)	6S3A(710)
41L9(250)	5181(054)	6000(308)	6SBM(577)
43B4(513)	51CI(766)	6000(366)	6SMF(027)
43E4(178)	51JI(746)	6000(370)	6TOL(343)
43F2(698)	54W8(571)	6000(385)	6TKG(691)
43PC(517)	550N(100)	6000(394)	6TRI(158)
43ZU(021)	55J1(395)	6000(413)	6UDE(138)
44G6(432)	56HK(088)	6000(428)	6UVM(334)
44PP(722)	56R5(585)	6000(434)	6V38(342)
44SN(770)	575D(356)	6000(440)	6V3V(956)
4532(474)	57G6(339)	6000(469)	6VED(276)
45F4(167)	59I8(130)	6000(475)	6YP7(599)
6YZU(675)	7VPH(466)	8VIY(737)	9P1Q(781)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
6Z51(628)	7WHJ(314)	8VPS(141)	9P76(903)
6Z7E(825)	7WZ8(958)	8VQ6(773)	9PWJ(433)
6Z7F(276)	7XGM(102)	8VQV(204)	9R1Y(056)
6ZA1(643)	7XKS(539)	8VYD(466)	9S8Q(362)
6ZQT(622)	7Y1X(425)	8XI3(055)	9SME(766)
6ZTV(883)	7YJB(792)	8XIX(355)	9SW3(623)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
70P8(911)	7YLY(091)	8XT6(182)	9TBX(208)
711V(952)	7YP8(610)	8YBQ(608)	9UAZ(744)
72BJ(716)	7Z9S(265)	8Z5K(365)	9UF1(446)
72JK(081)	7ZER(127)	8Z8C(183)	9UM3(198)
735R(227)	7ZQG(301)	9003(273)	9UZ0(942)
73YE(382)	7ZYL(133)	9003(600)	9V1A(115)
74E0(572)	8003(560)	9003(711)	9V92(575)
74PD(156)	8012(014)	9003(716)	9WAB(314)
7582(918)	804V(658)	9003(751)	9WZJ(183)
7592(232)	8070(915)	9003(854)	9XHW(312)
75L1(492)	818C(435)	9003(896)	9YTN(552)
75N7(240)	81F9(307)	9003(990)	9YVT(142)
764V(357)	82MQ(815)	90K3(182)	A009(726)
76YN(677)	82RS(128)	90KB(677)	A06Q(274)
76YQ(861)	83TD(397)	90YV(615)	A0EP(762)
7706(005)	850P(130)	9185(089)	A0IJ(803)
772J(145)	85F4(014)	91DZ(172)	A10F(787)
77ND(788)	86PA(944)	91TH(535)	A14M(523)
77Y7(122)	86ZI(269)	91YE(332)	A1DB(461)
785R(503)	871P(399)	91ZW(501)	A26A(246)
78CN(569)	878Z(533)	9287(977)	A2HA(541)
78SD(173)	87AL(942)	92NI(041)	A34E(257)
793A(266)	87G2(105)	938E(262)	A3ES(004)
796M(345)	87QV(654)	93S1(746)	A3HK(750)
7972(006)	89S3(082)	955F(217)	A583(027)
7A07(552)	8AMN(810)	95KT(361)	A59H(856)
7A4V(438)	8ARH(170)	96L7(433)	A5R7(032)
7B1P(114)	8AUC(505)	96QE(739)	A5XZ(486)
7B3G(473)	8B9G(260)	970R(764)	A61S(987)
7B48(242)	8BD2(943)	97DT(995)	A6KR(021)
7B6F(647)	8BS2(372)	97TW(455)	A6US(085)
7BJZ(701)	8BWV(429)	98JQ(447)	A7CD(586)
7BUZ(382)	8D6B(399)	99QP(913)	A7FQ(657)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
7C00(501)	8DCG(107)	9A94(318)	A7T0(815)
7E13(335)	8DGJ(974)	9AR6(773)	A80A(568)
7E8J(898)	8EZ3(651)	9BKM(310)	A83Q(487)
7ETN(417)	8FDH(946)	9C1P(083)	A892(258)
7FBM(602)	8FX6(968)	9CIL(563)	A8LJ(182)
7FF8(480)	8HID(264)	9CN0(658)	A9JI(752)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
7FHU(193)	8HT8(430)	9CTW(805)	AAG5(872)
7FSE(963)	8I3T(526)	9CYH(164)	ABV3(073)
7GYF(088)	8IXD(653)	9DGJ(840)	ACIB(416)
7IX9(907)	8JD8(752)	9E57(510)	ACIX(743)
7JCH(630)	8JTE(720)	9EGU(245)	AD82(355)
7JDP(988)	8JWU(669)	9EHE(891)	ADLE(906)
7JGA(211)	8KBM(411)	9F21(896)	ADPF(397)
7JNK(944)	8LLP(842)	9F61(312)	ADR7(099)
7KHD(710)	8M8X(096)	9G51(955)	AE4L(503)
7LXP(469)	8MDZ(002)	9GJ1(090)	AEWR(180)
7MF7(128)	8MMI(917)	9GKE(380)	AFY1(069)
7MHW(001)	8P98(216)	9HBN(473)	AG6V(894)
7NHP(749)	8PLT(154)	9HLL(312)	AH7P(516)
7NZN(434)	8PVT(973)	9I13(735)	AIBI(935)
7PCG(600)	8QP4(624)	9IGU(899)	AJGL(730)
7QIA(833)	8RAE(398)	9JJD(950)	AJKB(163)
7QRZ(404)	8RCG(039)	9JJW(572)	AKG0(702)
7REP(182)	8RL1(683)	9JTD(912)	AKI2(674)
7RG2(608)	8RPM(907)	9KPB(049)	AKUH(865)
7RGG(179)	8S4T(893)	9L0G(611)	AM20(538)
7S7G(564)	8SAC(171)	9LHD(112)	AMPX(674)
7SH5(224)	8T7A(115)	9N72(284)	AN6B(140)
7SPS(287)	8U4X(907)	9N8W(346)	ANNI(081)
7TGZ(057)	8U92(065)	9NCZ(895)	ANP1(373)
7UP8(460)	8U97(633)	9P0L(112)	AP6S(188)
7USI(547)	8V33(203)	9P1D(492)	APMT(993)
APUT(950)	BL2K(120)	CIUX(634)	DEBN(330)
APXQ(831)	BLGQ(807)	CIWE(834)	DEN1(958)
AQ4W(052)	BLTB(976)	CJ5G(950)	DEWC(629)
AQ5Y(681)	BLX9(254)	CJHD(333)	DHBD(758)
AQUS(586)	BM3D(398)	CJQ6(477)	DHF2(477)
AR0X(962)	BN35(431)	CK0V(895)	DHHV(427)
ARPW(718)	BNDP(473)	CKIJ(135)	DHIF(586)
ARQE(719)	BNGA(421)	CL44(179)	DHUM(590)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
ARSL(797)	BNIV(270)	CL6Z(312)	DI3U(058)
ASCU(510)	BP64(466)	CLGU(392)	DIF8(992)
ASYM(368)	BP74(025)	CLLH(532)	DIGY(330)
AT8E(629)	BPD6(929)	CLWT(410)	DIKS(922)
ATPL(285)	BQ5Q(193)	CLXF(571)	DJRP(146)
ATSK(659)	BQN8(104)	CPNX(562)	DK7G(899)
AU46(124)	BR78(203)	CQVP(744)	DKBK(413)
AU80(126)	BRBQ(568)	CRMA(901)	DKWF(324)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
AU9V(135)	BRWL(799)	CRMZ(409)	DKWL(230)
AUMX(410)	BTJ3(601)	CRP1(462)	DLHD(014)
AVMQ(575)	BTKA(611)	CSPV(535)	DLMG(471)
AW0X(045)	BTPH(676)	CSVN(310)	DM2U(328)
AXCL(280)	BUIU(126)	CSW4(494)	DM71(186)
AY2F(888)	BULQ(095)	CUGB(890)	DP3K(687)
AYNJ(266)	BW4M(414)	CUZJ(872)	DPVW(073)
B0VX(431)	BWB2(591)	CUZK(158)	DPX4(204)
B17E(168)	BWRX(783)	CV1G(902)	DQ15(011)
B18J(808)	BWWL(183)	CV3Y(313)	DQ76(668)
B1GS(260)	BXCS(962)	CVGI(281)	DQBS(464)
B1KK(088)	BYG6(848)	CVQZ(534)	DQUP(988)
B2CI(246)	BYIR(383)	CW0V(176)	DR3V(364)
B33G(445)	BYZ3(451)	CW1X(704)	DSPQ(235)
B33M(363)	BZF0(469)	CW5U(969)	DSU8(102)
B3QA(413)	C09W(797)	CWI2(938)	DSZA(003)
B3QI(749)	C0A6(449)	CWV8(099)	DTQK(900)

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Project Number			
B4CF(066)	C0WR(150)	CWX6(331)	DU05(738)
B4N8(422)	C16E(520)	CX3A(120)	DV0F(735)
B4WB(356)	C21P(652)	CXB4(847)	DV2R(596)
B4XF(173)	C2IU(841)	CXFL(626)	DVCN(385)
B5FW(004)	C2TN(818)	CXKU(351)	DVM5(796)
B5RU(721)	C2UX(775)	CXUP(248)	DVMD(773)
B5U2(342)	C3ED(684)	CXUR(056)	DWLN(132)
B64L(365)	C3S3(728)	CXZB(835)	DWM2(086)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
B6PK(600)	C6JC(985)	CZZ9(656)	DWT7(178)
B75C(659)	C6JG(876)	D0QW(194)	DXAF(431)
B7KQ(664)	C6X0(097)	D0VU(207)	DXAM(324)
B7SG(882)	C7C4(153)	D14I(309)	DXB6(693)
B7UE(497)	C7EM(517)	D196(056)	DXBE(024)
B7ZG(516)	C7QY(862)	D1ML(993)	DXPY(816)
B8RT(752)	C94E(452)	D28N(887)	DY7W(618)
B939(349)	C9B6(761)	D2C1(426)	DYSI(478)
B942(561)	C9B9(786)	D2CE(013)	DZ4F(034)
B9BX(410)	C9EL(828)	D2PL(455)	DZL3(380)
BA04(565)	C9NS(608)	D3SN(663)	E0EF(542)
BBWC(159)	C9RC(593)	D48I(568)	E12T(712)
BDE6(677)	C9WH(584)	D4FI(252)	E1DI(653)
BDV5(684)	CBCP(067)	D4HN(969)	E1PI(920)
BE2V(559)	CBD7(068)	D4WS(462)	E26T(151)
BE49(901)	CBXR(949)	D58Q(977)	E2CV(129)
BE81(324)	CCZ8(611)	D5CK(950)	E30B(007)
BE85(680)	CD3U(601)	D6BH(448)	E31Z(731)
BGI2(381)	CDFR(332)	D72V(574)	E3Q6(948)
BGI5(883)	CEMF(858)	D74F(960)	E440(489)
BGJ0(279)	CEMX(301)	D8HZ(671)	E44V(904)
BGVI(154)	CETE(533)	D97I(310)	E49R(365)
BGXS(032)	CFUA(265)	D9BN(988)	E4Y2(438)
BGZV(391)	CGVQ(393)	D9ZW(143)	E5QK(085)
BH0L(352)	CH65(245)	DA7M(526)	E662(524)
BH7W(363)	CH7I(384)	DAPC(863)	E750(768)
BIV7(939)	CI0B(326)	DB7C(904)	E856(707)
BIX2(356)	CI7D(369)	DCK8(437)	E88M(879)
BJ0V(278)	CI81(256)	DD1S(584)	E8AF(309)
BKM5(313)	CIH0(915)	DD82(764)	E8QB(871)
BKRQ(921)	CIRU(527)	DDGD(509)	E98C(694)
EA7K(799)	FB4M(631)	GA3Q(235)	HBQH(637)
EAHD(366)	FB7E(636)	GAFS(787)	HCHT(087)
EALZ(125)	FBUW(189)	GB2L(699)	HCTJ(498)
EBIC(484)	FBYL(491)	GCJZ(370)	HDLL(169)
EBS1(479)	FCLH(136)	GDBG(131)	HE8U(578)
EBT2(098)	FDL1(192)	GDEP(103)	HECB(225)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
EDJ(468)	FDQV(433)	GJJB(061)	HET4(172)
EDYJ(362)	FE85(813)	GE52(001)	HF33(993)
EECC(722)	FEL6(598)	GEGK(719)	HFEM(436)
EES6(555)	FEXD(977)	GF32(159)	HFGP(703)
EF2X852	FFGA(192)	GFGI(994)	HGA2(856)
EF64(538)	FFVJ(356)	GFU8(739)	HHTX(784)
EF6J(462)	FG6J(862)	GGPK(511)	HIRD(902)
EG4W(775)	FHDR(447)	GHMU(854)	HISX(005)
EHG7(288)	FHVV(566)	GI3T(377)	HJJS(619)
EII4(576)	FJCE(665)	GI62(626)	HJVH(690)
EJBD(157)	FJWP(497)	GIMV(024)	HJVN(698)
EJN4(216)	FKI5(761)	GIR9(368)	HKD7(178)
EJVT(684)	FKSX(994)	GJ4D(939)	HKGZ(348)
EJXS(112)	FLAB(499)	GJ6H(966)	HKKP(759)
EKFU(347)	FLQP(353)	GJP8(246)	HKY7(697)
EKJD(697)	FM3U(794)	GJQQ(306)	HLMQ(103)
ELC8(430)	FM6F(868)	GJQW(738)	HM2A(942)
ELCP(673)	FNQ7(511)	GKCF(144)	HM89(524)
ELND(118)	FP7W(801)	GKPX(169)	HMG5(705)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
EMQ3(384)	FQ5W(222)	GLGM(789)	HMTU(653)
EMYF(921)	FQFK(907)	GMQ4(810)	HPFI(749)

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Project Number			
EPFK(302)	FQGX(962)	GN9H(229)	HPXS(165)
EPRZ(583)	FQHE(657)	GNPZ(167)	HQNK(598)
EQS8(686)	FQTG(842)	GP7T(396)	HR15(494)
ERGY(028)	FRKK(939)	GPU8(675)	HRL9(699)
ERIQ(194)	FRT9(768)	GPWW(702)	HSAC(439)
ESKP(562)	FS99(421)	GQ18(368)	HSRB(430)
ESPL(325)	FSQ7(520)	GQ1G(556)	HTBC(145)
ESQM(117)	FTPC(028)	GQ7I(397)	HTBZ(252)
EU3I(520)	FTR1(573)	GQCR(801)	HTDL(389)
EVZK(809)	FU6M(069)	GQJB(851)	HTPY(283)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
EWS6(611)	FUYQ(502)	GQUV(750)	HU7W(271)
EXLE(581)	FVMT(981)	GR25(187)	HUNK(181)
EYJJ(717)	FWZL(086)	GTPH008	HURK(488)
EZFS(264)	FX6K(552)	GV28(010)	HV6F(991)
EZKQ(381)	FX97(514)	GV7X(181)	HVQH(429)
EZKW(640)	FXDZ(069)	GWFM(991)	HWFD(869)
F0IY(879)	FXJ2(754)	GYUQ(685)	HWFL(106)
F0MB(113)	FXLP(642)	GZ7Z(082)	HX47(334)
F0ZQ(065)	FXTH(315)	GZPY(629)	HXHG(579)
F1JH(812)	FY4C(714)	GZVA457	HXLL(151)
F1V0(932)	FZ9U(690)	H0K2117	HYNE(852)
F22N(620)	FZAB(086)	H0TQ(445)	HZ4M(416)
F2RB(680)	FZQ2(845)	H1P2(793)	HZL6(245)
F35C(970)	FZXY(299)	H2E0(028)	HZWQ(235)
F3C8(070)	G062(260)	H2MT(336)	I12F(143)
F3EU(786)	G0G2(083)	H38M(989)	I1EH(312)
F4ZM(094)	G1B2(547)	H3PC(335)	I1JF(707)
F5BI(250)	G1PI(500)	H3VV(773)	I293(461)
F5CI(133)	G1W6(553)	H3W1(465)	I315(925)
F5N9(250)	G2U3(718)	H41I(947)	I4WJ(714)
F6E9(834)	G36K(567)	H4D0(269)	I5X4(777)
F7BJ(232)	G3Q5(348)	H4RT(589)	I64C(918)
F7HI(645)	G41R(895)	H7E3(889)	I6MD(139)
F85N(069)	G47I(029)	H7E7(827)	I6SI(654)
F866(342)	G4AD(478)	H7WJ(544)	I7QY(849)
F8N1(360)	G4IM(422)	H8EV(623)	I8GB(473)
F8PR(227)	G4TG(960)	H8RY(179)	I8HV(064)
F8ZD(726)	G593(424)	H99H(730)	I8L4(637)
F9CN(602)	G6JR(331)	H9B5(759)	I8QQ(544)
F9K2(491)	G70K(280)	H9DK(961)	I92N(909)
F9TY(264)	G75Y(951)	HA2U(912)	IA52(162)
FA58(411)	G7T3(407)	HA9P(855)	IAI6(618)
FADQ(857)	G87U(987)	HAHU(010)	ICTB(133)
FAP6(281)	G983(664)	HB1K(096)	ID9X(590)
FB0Y(506)	G9QX(224)	HBDZ(807)	IDBU(156)
IDLD(702)	JG5E(926)	KEBU(622)	L8YM(905)
IDYP(407)	JGE4(887)	KENY(416)	L9BV(820)
IE7A(445)	JH89(002)	KEUG(145)	L9IJ(020)
IG8N(519)	JHVC(074)	KF48(595)	LAA9(599)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
IGD7(354)	JJUH(353)	KF53(292)	LB6A(724)
IGHB(869)	JK29(790)	KFB7(460)	LBAM(523)
IGV1(607)	JK71(976)	KFMZ(873)	LBBW(388)
IH44(562)	JKYN(548)	KFUL(194)	LC6S(734)
IHHD(498)	JLFA(906)	KGBS(670)	LCJS(897)
IHQY(375)	JNBS(680)	KGG5(618)	LDUW(664)
IHWB(903)	JNMM(535)	KH8K(115)	LE24(314)
IJOH(401)	JNXX(000)	KHAG(629)	LFR5(410)
IKG2(493)	JPL0(431)	KHCX(417)	LFSH(938)
IKK2(707)	JPZU(954)	KHEE(555)	LFW8(116)
IKT1(871)	JQTF(361)	KIRL(197)	LG5Q(579)
IKV4(803)	JS0A(992)	KJ9T(288)	LGM9(889)
IL09(045)	JS4M(665)	KJU1(847)	LGMW(759)
ILUF(388)	JSBY(080)	KKG1(625)	LHY5(938)
IMUG(235)	JSP0(118)	KLJ3(901)	LIPR(748)
IN38(517)	JSQ5(268)	KMQC(575)	LIY0(834)
INDZ(279)	JT1X(647)	KMTU(953)	LKHZ(389)
IPC9(391)	JTDN(372)	KNM1(975)	LKJF(025)
IPF5(591)	JU4C(200)	KP9C(983)	LKQJ(063)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
IQ4F(107)	JUB4(706)	KPGL(024)	LL63(358)
IQDY(843)	JUC2(911)	KPHF(826)	LMAY(985)
IQU3(739)	JUQT(204)	KPXC(594)	LMGX(508)
IREL(966)	JV8W(605)	KQRJ(008)	LMLY(351)
IRPX(529)	JV9A(925)	KR3C(491)	LNAH(600)
ITI1(618)	JVQJ(460)	KSH9(089)	LPAQ(199)
IU0W(511)	JVR2(301)	KSUN(567)	LPYF(801)
IU1X(141)	JW2N(913)	KSZC(240)	LQSM(189)
IUGQ(682)	JWL9(922)	KT28(758)	LQZ2(494)
IVB3(596)	JWSP(306)	KT8X(044)	LR3B(277)
IVY4(971)	JWYJ(737)	KUKM(571)	LR84(854)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
IW8U(631)	JXCT(125)	KUUW(642)	LS39(494)
IWL5(692)	JY31(411)	KUXB(253)	LS94(444)
IY3T(983)	JYLR(467)	KVDS(710)	LSCM(170)
IYCF(963)	JZG0(324)	KVGS(364)	LTDU(457)
IZ77(690)	JZHI(125)	KVIK(595)	LTIB(015)
J0LD(648)	JZP3(755)	KWJ7(522)	LTLC(578)
J0NS(608)	K00E(302)	KWJF(379)	LTZP(734)
J11G(601)	K113(492)	KWM0(620)	LU9J(551)
J1EX(886)	K1IM(639)	KXAN(300)	LUG8(337)
J1MM(822)	K387(682)	KXIU(206)	LUHY(729)
J1VE(822)	K39B(937)	KYDW(072)	LVRH(022)
J2LQ(074)	K3LV(582)	KZXY(470)	LW6L(067)
J2PC(515)	K3UJ(878)	L040(405)	LW1Y(566)
J37D(945)	K46S(549)	L0SK(765)	LXMB(226)
J42U(877)	K4MN(071)	L0U7(853)	LZJ0(489)
J6ED(234)	K4S6(520)	L1BB(655)	M0C3(917)
J6FW(887)	K6B0(162)	L1G7(983)	M0WV(549)
J6RA(830)	K6CZ(725)	L1JK(648)	M11T(585)
J72H(031)	K7DI(517)	L1VM(532)	M12H(030)
J7CF(624)	K80P(229)	L2FP(180)	M13Z(876)
J7VU(032)	K8M9(341)	L2HA(083)	M1LU(701)
J7VV(455)	K915(853)	L3AY(914)	M1YX(015)
J85U(551)	K95F(793)	L3GY(166)	M267(569)
J8GR(100)	KA57(594)	L3HA(094)	M2EH(908)
J9JX(577)	KAFW(619)	L3J5(621)	M3KL(805)
JB28(074)	KALA(883)	L3MU(512)	M49L(232)
JB49(030)	KAZS(886)	L3V3(662)	M4QN(653)
JBMS(315)	KBWQ(375)	L3YE(009)	M59C(044)
JCL7(957)	KBZ3(106)	L43Q(523)	M6C2(765)
JDCW(034)	KBZK(227)	L4KV(929)	M77W(137)
JDML(294)	KC9D(768)	L51H(064)	M78E(073)
JDP8(304)	KCBA(290)	L5DM(390)	M88M(400)
JEAG(627)	KCE9(709)	L5ND(674)	M9JG(527)
JEB5(949)	KCIX(228)	L5PF(421)	MA5Y(328)
JEK5(861)	KCT9(777)	L6HS(051)	MAMH(434)
JF6C(825)	KCU7(326)	L6L2(866)	MAQA(510)
JFPP(620)	KD5M(399)	L843(489)	MAR3(930)
JG1Z(895)	KE0M(283)	L8J5(373)	MB3D(440)
MBDI(374)	NA2W(012)	P94X(441)	Q8YE(452)
MBM1(905)	NAHP(655)	P9CR(696)	Q9JA(804)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
MBSM(639)	NAUZ(108)	PA53(763)	Q9Z5(435)
MC6P(813)	NAYN(781)	PAAT(046)	QA2F(436)
MCHE(355)	NB36(014)	PABS(284)	QBXZ(076)
MCZP(003)	NBQT(564)	PCAU(171)	QCEZ(235)
MDGC(736)	NCBK(060)	PD13(378)	QEPB(939)
MELV(039)	NCUJ(195)	PD79015	QFQC(904)
MEQ4(082)	NDL4(835)	PD9N(195)	QG2N(485)
MFAM(291)	NDZY(524)	PDSS(788)	QG35(836)
MFK9(534)	NELH(523)	PEDY(455)	QH3P(061)
MFYW(952)	NFQB(661)	PF5J(608)	QICR(933)
MGUV(561)	NGB5(489)	PFJS(650)	QIZJ(876)
MH3F(451)	NGQS(464)	PFNA(930)	QJ4I(014)
MHV6(677)	NHFS(890)	PGYD(002)	QJBY(480)
MIC5(135)	NHN4(655)	PHGK(424)	QJVH(682)
MID2(911)	NHZQ(007)	PHJQ(445)	QJVK(783)
MJ5A(532)	NI5S(589)	PHRP(481)	QL3Q(714)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
MK26(647)	NIY3(193)	PHYV(585)	QL8L(443)
MKCT(416)	NJW7(438)	PI20(511)	QL9Q(459)
MKCW(018)	NK2T(212)	PI8K(307)	QLBY(269)
MKD9(530)	NL00(156)	PJ6K(322)	QLFX(786)
MKEK(583)	NLGC(869)	PKGK(021)	QLYX(575)
ML0A(796)	NLKQ(895)	PKP6(323)	QMBW(783)
MLJN(082)	NLNX(934)	PL10(830)	QMI8(876)
MLZN(265)	NM5A(507)	PL6K(530)	QN7W(947)
MME4(425)	NMGI(915)	PLVI(078)	QNH9(103)
MMG7(316)	NMKM(136)	PLX8(306)	QNI3(866)
MMU3(619)	NMS1(738)	PMD7(036)	QPK0(446)
MMXX(267)	NMYU(698)	PMQW(864)	QQYK(486)
MN3T(266)	NNFT(704)	PMUX(528)	QR92(242)
MN5I(644)	NNJD(904)	PPNM(195)	QRDM(215)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
MNLZ(630)	NNMW(576)	PPNT(861)	QREZ(383)
MP0J(845)	NPTI(243)	PPX9(360)	QRFK(608)
MP1H(170)	NQ29(512)	PQAT(660)	QSLK(578)
MPJ3(473)	NQEF(216)	PQCT(066)	QSX6(721)
MPJV(320)	NSII(653)	PQCZ(886)	QTBJ(204)
MQ2X(794)	NSTQ(006)	PR6D(061)	QTBN(011)
MQYJ(382)	NT5I(815)	PRA7(805)	QTU0(998)
MRAW(909)	NTN2(146)	PREY(875)	QTWE(971)
MSD3(379)	NTRX(717)	PRG3(610)	QVWN(284)
MSEV(708)	NTZU(822)	PRNT(503)	QW2E(819)
MSHA(628)	NU7Z(619)	PRNY(932)	QXFR(868)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
MSXC(263)	NU8T(693)	PRTG(464)	QZNC(364)
MSZV(505)	NUW3(186)	PRZ4(873)	QZU0(009)
MTFH(559)	NVE0(902)	PTUT(920)	R034(528)
MUEH(694)	NW93(884)	PU8I(496)	R0MN(909)
MV54(558)	NWC1(568)	PU93(237)	R13B(848)
MVLN(897)	NWQA(467)	PU9G(553)	R1AW(772)
MW87(638)	NX46(910)	PULN(430)	R1PL(364)
MW91(566)	NXFD(047)	PWW7(474)	R4FQ(194)
MWW2(187)	NYNZ(255)	PXFB(516)	R4H2(622)
MXY3(094)	NYQR(889)	PYGG(620)	R5FC(843)
MY3X(397)	NZ1V(835)	Q0QR(252)	R5L3(579)
MYTU(568)	P0BW(075)	Q17U(474)	R5LY(895)
MZ30(678)	P1D4(353)	Q1IV(172)	R5S4(258)
N03T(716)	P1SK(144)	Q1KD(233)	R5ZA(715)
N0L7(973)	P1UL168	Q2KD(828)	R692(793)
N0RW(487)	P21N(674)	Q4C0(323)	R6ES(117)
N1I7(942)	P2J3(827)	Q4II(638)	R7CK(617)
N1ZY(422)	P2SZ(025)	Q60C(406)	R7RX(001)
N3CG(885)	P35D(843)	Q6YS(877)	R7WT(931)
N4ZL(479)	P3L7(051)	Q76C(202)	R82A(608)
N5JL(608)	P3Z4(920)	Q7IK(050)	R8VC(363)
N6DK(011)	P45F(785)	Q7Z4(321)	R94Q(507)
N7ZC(190)	P4GU(829)	Q8HT(924)	RAK7(796)
N84M(597)	P716(736)	Q8HY(186)	RB04(340)
N8RC(715)	P792(909)	Q8IL(767)	RBV9(665)
N9KY(815)	P82F(069)	Q8NN(046)	RBW0(039)
N9LY(312)	P8K6(172)	Q8PS(895)	RBZE(142)
N9WM(554)	P8VI(787)	Q8QM(489)	RC5M(386)
NA1C(638)	P8YD(085)	Q8YC(997)	RC7A(030)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
RDIP(681)	SIPS(015)	TGKS(941)	UH3A(902)
RDIY(280)	SJ3Q(189)	TGXY(379)	UH3S(286)
RDMF(057)	SJSS(141)	TH35(673)	UHI2(697)
RG6A(392)	SK5F(735)	TIRR(346)	UI98(917)
RG6J(998)	SKS3(675)	TJ4H(487)	UIJ3(631)
RG7G(713)	SKW1(917)	TJFY(216)	UJBL(775)
RHLF(743)	SLD0(173)	TJGY(000)	UKUA(050)
RHMK(559)	SM67(223)	TJPM(349)	UL93(962)
RHSB(258)	SMD8(451)	TJQZ(898)	ULPR(457)
RHYY(977)	SMTQ(413)	TKBE(918)	UMBW(332)
RI01(338)	SMXV(697)	TLNK(736)	UN14(788)
RIAS(156)	SMZ8(082)	TM1F(500)	UNW2(233)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
RJ73(074)	SNBI(724)	TMLE(836)	UPN7(071)
RKBP(847)	SNFL(956)	TMPW(352)	UPUX(748)
RKF0(656)	SNJ3(991)	TNM6(849)	UR44(821)
RLIB(576)	SNR8(969)	TPR1(452)	UR81(697)
RMDR(326)	SP5I(504)	TPZ7(217)	UR8U(803)
RMJI(349)	SP5Q(280)	TQG7(735)	UT0F(443)
RNZ9(049)	SQ8F(502)	TQTW(512)	UTAH(546)
RP5D(098)	SQHC(418)	TR19(564)	UUD8(263)
RPEQ(777)	SR1Z(025)	TRH1(055)	UUG0(188)
RPFW(831)	SRGC(315)	TRSF(037)	UUKC(234)
RPR7(728)	SRHP(922)	TRTJ(747)	UUKC(234)
RQFB(728)	SRKT(172)	TSYP(713)	UV8Q(586)
RQM3(519)	SRNC(582)	TTEW(928)	UVDS(442)
RR7Q(881)	SRPK(501)	TTUE(091)	UVF1(225)
RR9H(398)	SRWB(162)	TU0H(711)	UVQI(328)
RRBN(653)	SRX7(793)	TUCN(600)	UXFQ(887)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
RRGH(799)	SRXQ(532)	TV0J(227)	UXRG(854)
RRQW(402)	ST4Z(140)	TVJM(289)	UY67(429)
RRTQ(300)	STC4(926)	TVN1(098)	UYD9(926)
RSQK(528)	STDV(653)	TVR5(515)	UZM9(094)
RT1G(091)	STN5(702)	TVX4(467)	V02M(043)
RT7I(624)	SUHM(719)	TVYB(304)	V0AL(088)
RUIX(148)	SUZV(962)	TWZT(288)	V0FE(671)
RUS8(742)	SVFF(426)	TX5N(941)	V0ZY(747)
RVB6(597)	SVKQ(134)	TX7N(254)	V1SZ(169)
RW48(508)	SVUV(902)	TXLG(991)	V2I7(559)
RXHX(086)	SW8G(363)	U0EU(552)	V2L4(333)
RXJB(980)	SY0K(289)	U0I2(455)	V2QK(631)
RYK9(171)	SY4F(952)	U0PL(247)	V3AV(331)
RZCP(702)	T007(396)	U1CQ(417)	V3UB(063)
S08V(749)	T03P(098)	U1VX(768)	V46W(377)
S0V8(143)	T0G4(781)	U2KP(076)	V4KN(240)
S1UD(559)	T0K1(586)	U2M9(501)	V4RE(548)
S28L(895)	T11J(047)	U3YM(441)	V4UD(632)
S2QJ(752)	T1DQ(777)	U4NC(979)	V53D(525)
S2V2(781)	T3A7(827)	U4SL(231)	V57S(558)
S2VI(525)	T3C7(689)	U50C(321)	V5IF(659)
S3A1(548)	T3U1(602)	U6AZ(370)	V5RS(781)
S3LF(458)	T3Z4(674)	U6UV(030)	V5T0(825)
S3ST(196)	T4N9(336)	U6W7(150)	V5X4(063)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
S3VW(207)	T5AS(406)	U7IK(569)	V67J(417)
S49M(189)	T5M0(740)	U7JU(108)	V70W(085)
S4PT(039)	T5M9(397)	U7ZU(528)	V7IL(961)
S5EG(755)	T5RZ(501)	U8M5(018)	V7V1(088)
S5H3(696)	T6JG(544)	U9DN(444)	V8AD(050)
S5N9(987)	T6KC(309)	U9E3(977)	V8JV(868)
S5UT(380)	T7SU(571)	UA5K(665)	V9G9(005)
S6W9(432)	T7YR(578)	UA6Y(031)	V9Q0(562)
S762(491)	T8V5(526)	UB2P(243)	VA42(565)
S7CC(754)	T964(108)	UBAR(613)	VCS8(271)
S7NB(103)	TAUE(001)	UD7R(602)	VDCD(210)
S7WP(609)	TBIH(781)	UECH(159)	VDDZ(503)
S8LJ(787)	TBNJ(040)	UERU176	VDXW(944)
SB98(643)	TBY7(322)	UEUC(395)	VE3Q(925)
SBUQ(223)	TCJS(904)	UF4L(856)	VEA1(476)
SBVK(122)	TD37(658)	UF7Z(779)	VGAJ(941)
SDP3(434)	TD3I(187)	UFBJ(249)	VGQJ(545)
SDQ7(488)	TDJ0(678)	UG8T(440)	VHC8(001)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
SH0Q(541)	TF1M(628)	UGC1(949)	VHRD(217)
SH9P(320)	TFZT(648)	UGDG(771)	V18E(538)
VIFN(450)	WJFC(762)	XCNX(049)	Y7DP(186)
VJDA(874)	WJQV(732)	XDEM(551)	Y7GU(564)
VK03(277)	WJVR(796)	XDKR(465)	Y7IB(201)
VKBE(660)	WK30(266)	XDPC(892)	Y9UM(284)
VL3G(874)	WKBE(580)	XDVI(861)	YABU(439)
VL3W(782)	WKK8(520)	XE18(633)	YAIN(835)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
VLDC(341)	WL3A(619)	XERX(830)	YC0I(431)
VMQP(214)	WLUF(999)	XEV3(080)	YC56(433)
VNFP(063)	WLYX(088)	XEW5(656)	YCSH(559)
VNMU(258)	WM29(335)	XF00(566)	YD4T(123)
VP2W(122)	WN2Q(043)	XF3Q(109)	YD5I(655)
VPAK(372)	WNBW(352)	XFA2(979)	YDGE(720)
VPR6(289)	WNCX(950)	XFF8(387)	YF8F(033)
VQ14(255)	WNKP(655)	XFIF(742)	YFPF(232)
VQAB(875)	WNN1(241)	XFPY(330)	YG0P(575)
VQBT(368)	WQM8(359)	XG1Q(992)	YI3J(761)
VRXX(495)	WQQP(150)	XGRD(728)	YICT(525)
VWJ1(406)	WR7F(206)	XGRJ(146)	YIFW(123)
VWLQ(969)	WRLK(249)	XH05(599)	YJ7X(870)
VWWD(010)	WRNS(916)	XHE4(442)	YJBY(239)
VYDS(798)	WRXQ(011)	XHF8(875)	YJF4(247)
VYJ6(730)	WS7C(658)	XI5E(527)	YJJD(457)
VYML(361)	WTMP(993)	XIL3(358)	YJLB(572)
VZ5E(989)	WU70(374)	XIX4(900)	YK86(338)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
VZMP(284)	WUJH(517)	XJUP(220)	YM2X(032)
VZW5(310)	WVIF(253)	XJW7(005)	YM4Y(059)
W07U(134)	WVN5(181)	XK8Y(419)	YMIE(098)
W0EP(302)	WVZQ(824)	XKMC(318)	YMXF(037)
W12M(183)	WW8R(125)	XKVR(554)	YN1J(797)
W12X(328)	WWM0(660)	XLQI(008)	YN7U(554)
W14W(902)	WX1F(924)	XN7I(656)	YNX0(346)
W166(112)	WXBC(468)	XNIJ(873)	YPKZ(604)
W22T(850)	WXGY(336)	XNJ4(629)	YQ8C444
W34X(107)	WXNR(087)	XPLQ(704)	YQLY(753)
W4JY(526)	WY1B(824)	XR33(393)	YQT9(213)
W5JM(683)	WY2A(427)	XRBK(869)	YRLW(961)
W7ME(729)	WYA2(932)	XRYN(578)	YRP3(905)
W7U0(661)	WYBF(464)	XSIQ(084)	YRPJ(969)
W8NL(514)	WYDG(545)	XSSJ(274)	YS9F(788)
W8WB(879)	WYEQ(674)	XSXD(867)	YTXJ(168)
W90A(807)	WYN5(407)	XUEX(335)	YUFR(842)
W92H(031)	WYZV(774)	XUZD(086)	YV6Z(673)
W98J(197)	WZ7Z(667)	XVNB(231)	YVQC(335)
W98R(227)	WZB9(472)	XVP4(996)	YW3W(833)
W9FF(628)	WZIC(794)	XXHR(939)	YW46(065)
W9P8(974)	WZLV(657)	XXRX(514)	YWA3(647)
W9VF(435)	X0HZ(866)	XXU5(546)	YWMD(360)
WA9K(538)	X0JV(696)	XY0N(936)	YWZK(419)
WAGK(577)	X0VJ(339)	XYCG(221)	YXHR(640)
WAMD(544)	X1NK(522)	XYTC(891)	YXHS(065)
WCGE(975)	X1TZ(659)	XZ2Q(211)	YY9S(980)
WCJD(503)	X1UV(798)	Y0BI(987)	YYZI(814)
WD0U(038)	X3Q7(734)	Y0KG(780)	YZBV(742)
WD7A(769)	X3V5(856)	Y0LM(918)	Z0WE(459)
WDP7(334)	X5LE(481)	Y1Y0(174)	Z14H(414)
WE2D(791)	X6FH(897)	Y2F6(199)	Z19Z(787)
WEBS(737)	X7GK(475)	Y2LJ(472)	Z1KQ(351)
WEF5(172)	X8AF(608)	Y36A(120)	Z2B5(507)
WEJ0(030)	X8U9(242)	Y3AS(483)	Z2P2(492)
WG2F(560)	X924(844)	Y3P6(130)	Z2W0(420)
WGGL(894)	X9K3(265)	Y3ZY(066)	Z3Q2(622)

Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
WGHF(739)	XA48(302)	Y437(022)	Z450(650)
WGMD(758)	XA8L(142)	Y4TH(575)	Z467(048)
WGSB(313)	XAI1(684)	Y4ZF(683)	Z47F493
WGV7(446)	XAT6(237)	Y5FU(308)	Z4PX(427)
WHUW(644)	XB68(603)	Y5MN(978)	Z68L(018)
W100(623)	XBDF(524)	Y5Y0(871)	Z6JB(730)
W16S(208)	XBIP(161)	Y66W(867)	Z6S7(332)
W1F6(885)	XBIX(050)	Y69D(466)	Z7BK(316)
W1NC(247)	XBRG(797)	Y6PD(278)	Z86G(391)
W1JN(761)	XBZD(085)	Y6T5(088)	Z8AR(821)
W1E6(300)	XCCY(352)	Y70U(040)	Z8HH(531)
Z9PU(847)	ZF8R(670)	ZLPK(228)	ZV08(547)
ZA91(642)	ZFFE(168)	ZM0X(092)	ZVCL(114)

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Highway Planning and Construction (Federal-Aid Highway Program) (20.205):

Project Number			
ZAGE(365)	ZQF(136)	ZM57(675)	ZVE5(352)
ZAGJ(418)	ZG5K(734)	ZMDR(822)	ZVI3(050)
ZAK3(118)	ZH0P(871)	ZN4W(267)	ZVSK(274)
ZANV627	ZH0Y(896)	ZPMP(576)	ZWEL(759)
ZAQG(640)	ZHIL(299)	ZPV4(580)	ZWF1(416)
ZBL2(106)	ZHND(242)	ZQ9R(321)	ZWKL(573)
ZBLE(375)	ZHS0(406)	ZQP8(023)	ZXAQ(441)
ZBN4(963)	ZITP(466)	ZRKU(511)	ZY1V(348)
ZBWA(049)	ZKCX(023)	ZSDC(872)	ZYCH(319)
ZDW0(068)	ZLEQ(688)	ZSSZ(182)	ZZEE(871)
ZERK(053)	ZLI3(141)	ZTNP(648)	ZZR2(010)
ZF7F(092)	ZLLE(760)	ZU8U(580)	

Clean Water State Revolving Fund (66.458)

Award Number (Federal Fiscal Year/Award Year)			
CS17000124 (2024)	4C02E03241 (2024)	4C01E03241 (2023)	CS17000121 (2021)

Drinking Water State Revolving Fund (66.468)

Award Number (Federal Fiscal Year/Award Year)			
FS98577724 (2024)	4L00E03527 (2023)	4D01E03247 (2023)	
4D02E03247 (2024)	FS98577721 (2021)	4E00E03526 (2022)	

Drinking Water State Revolving Fund (66.468)

Award Number (Federal Fiscal Year/Award Year)			
4E01E03526 (2024)	FS98577722 (2022)		
4L01E03527 (2024)	FS98577723 (2023)		

Title I Grants to Local Educational Agencies (84.010)

Award Number (Federal Fiscal Year/Award Year)			
S010A240013 (2024)	S010A230013 (2023)	S010A220013 (2022)	S010A210013 (2021)
S010A200013 (2020)	S010A190013 (2019)		

Various Special Education Cluster (IDEA) (84.027/84.173)

Award Number (Federal Fiscal Year/Award Year)			
H027A240072 (2024)	H173A240101 (2024)	H027A230072 (2023)	H173A230101 (2023)
H027A220072 (2022)	H173A220101 (2022)	H027X210072 (2021)	H173X210101 (2021)

Rehabilitation Services – Vocational Rehabilitation Grants to States (84.126)

Award Number (Federal Fiscal Year/Award Year)			
H126A230018 (2023)	H126A240018 (2024)	H126A250018 (2025)	

Twenty-First Century Community Learning Centers (84.287)

Award Number (Federal Fiscal Year/Award Year)			
S287C240013 (2024)	S287C230013 (2023)	S287C220013 (2022)	

Supporting Effective Instruction State Grants (84.367)

Award Number (Federal Fiscal Year/Award Year)			
S367A240012 (2024)	S367A230012 (2023)	S367A220012 (2022)	

Student Support and Academic Enrichment Program (84.424)

Award Number (Federal Fiscal Year/Award Year)			
S424A240014 (2024)	S424A230014 (2023)	S424A220014 (2022)	S424F220014 (2022)

Education Stabilization Fund (ESF) (84.425):

Award Number (Federal Fiscal Year/Award Year)			
S425D210041 (2021)	S425U210041 (2021)	S425V210022 (2021)	

Immunization Cooperative Agreements (93.268)

Award Number (Federal Fiscal Year/Award Year)			
6NH23IP922637-02-09 (2021)	6NH23IP922637-02-05 (2021)	6NH23IP922637-02-04 (2021)	6NH23IP922637-02-02 (2021)
6NH23IP922637-02-06 (2021)	6NH23IP922637-01-01 (2021)		

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323):

Award Number (Federal Fiscal Year/Award Year)			
5NU50CK000559-03-00 (2021)	6NU50CK000559-01-10 (2020)	6NU50CK000559-02-08 (2021)	24NU51CK000350NWSSC5 (2024)
5NU50CK000559-04-00 (2022)	6NU50CK000559-02-03 (2021)	6NU50CK000559-03-01 (2021)	6NU50CK000559-05-01 (2023)
5NU50CK000559-05-00 (2023)	6NU50CK000559-02-04 (2021)	6NU50CK000559-03-03 (2022)	6NU50CK000559-05-06 (2023)
6NU50CK000559-01-08 (2020)	6NU51CK000350-01-01 (2024)	24NU51CK000350H5N1C3 (2024)	6NU50CK000559-05-05 (2023)
6NU50CK000559-01-09 (2020)	24NU51CK000350ETORC3 (2024)	24NU51CK000350JCVDC5 (2024)	

Temporary Assistance for Needy Families (93.558):

Award Number (Federal Fiscal Year/Award Year)			
2101ILTANFC6 (2021)	2301ILTANF (2023)	2401ILTANF (2024)	2501ILTANF (2025)

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Child Support Enforcement (93.563)

Award Number (Federal Fiscal Year/Award Year)

2401ILSCSS (2024)	2501ILSCSS (2025)	2401ILICSS (2024)	2501ILICSS (2025)
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Low-Income Home Energy Assistance Program (93.568)

Award Number (Federal Fiscal Year/Award Year)

2302ILLIEA (2023)	2302ILLIEE (2023)	2302ILLIEI (2023)	2402ILLIEA (2024)
2402ILLIEI (2024)	2502ILLIEA (2025)	2502ILLIEI (2025)	

CCDF Cluster (93.575/93.596):

Award Number (Federal Fiscal Year/Award Year)

2101ILCSC6 (2021)	2101ILCCC5 (2021)	2101ILCDC6 (2021)	2301ILCCDD (2023)
2301ILCCDF (2023)	2301ILCCDM (2023)	2401ILCCDD (2024)	2401ILCCDF (2024)
2401ILCCDM (2024)	2501ILCCDM (2025)	2501ILCCDF (2025)	2501ILCCDD (2025)
2501ILCCDY (2025)			

Adoption Assistance (93.659):

Award Number (Federal Fiscal Year/Award Year)

2301ILADPT (2023)	2401ILADPT (2024)	2501ILADPT (2025)
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Social Services Block Grant (93.667)

Award Number (Federal Fiscal Year/Award Year)

2302ILSOSR (2023)	2402ILSOSR (2024)	2502ILSOSR (2025)
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Children's Health Insurance Program (CHIP) (93.767):

Award Number (Federal Fiscal Year/Award Year)

2305IL5021 (2023)	202305IL3002 (2023)	2405IL5021 (2024)	2505IL5021 (2025)
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Medicaid Cluster (93.775/93.777/93.778):

Award Number (Federal Fiscal Year/Award Year)

2405IL5MAP (2024)	2505IL5MAP (2025)
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Block Grants for Prevention and Treatment of Substance Abuse (93.959):

Award Number (Federal Fiscal Year/Award Year)

B08TI083497 (2021)	B08TI083937 (2021)	B08TI084576 (2021)	B08TI085802 (2023)
B08TI087034 (2024)	B08TI088101 (2025)		

Aging Cluster (93.044/93.045/93.053)

Award Number (Federal Fiscal Year/Award Year)

2501ILOAHD (2025)	2401ILOAHD (2024)	2301ILOACM (2023)	2201ILOAHD (2022)
2501ILOASS (2025)	2401ILOACM (2024)	2301ILOANS (2023)	2201ILOANS (2022)
2501ILOACM (2025)	2401ILOANS (2024)	2201ILOASS (2022)	2101ILSSC6 (2021)
2501ILOANS (2025)	2301ILOASS (2023)	2201ILSTPH (2022)	2101ILHDC6 (2021)
2401ILOASS (2025)	2301ILOAHD (2023)	2201ILOACM (2022)	2101ILCMC6 (2021)

Foster Care (93.658)

Award Number (Federal Fiscal Year/Award Year)

2501ILFOST (2025)	2401ILFOST (2024)	2301ILFOST (2023)
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Disability Insurance/SSI Cluster (96.001/96.006)

Award Number (Federal Fiscal Year/Award Year)

2304ILDI00 (2023)	2404ILDI00 (2024)	2504ILDI00 (2025)
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Disaster Grants - Public Assistance (97.036)

Award Number (Federal Fiscal Year/Award Year)

FEMA-4116-DR-IL (2013)	FEMA-4461-DR-IL (2019)	FEMA-4489-DR-IL (2020)	FEMA-4728-DR-IL (2023)
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Homeland Security Grant Program (97.067)

Award Number (Federal Fiscal Year/Award Year)

EMW-2020-SS-00013 (2020)	EMW-2021-SS-00001 (2021)	EMW-2022-SS-00025-S01 (2022)	EMW-2023-SS-00013-S01 (2023)
EMW-2024-SS-05137 (2024)			