STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
COMMUNITY COLLEGE HEALTH INSURANCE SECURITY FUND

Financial Audit
For the Year Ended June 30, 2025

Release Date: February 5, 2026

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

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
No Repeat Findings			

INTRODUCTION

This digest covers the Department of Central Management Services (Department), Community College Health Insurance Security Fund financial audit as of and for the year ended June 30, 2025.

SYNOPSIS

- **(25-1)** The Department failed to maintain adequate general information technology controls related to its environment and applications.

Category 1:	Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.
Category 3:	Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
COMMUNITY COLLEGE HEALTH INSURANCE SECURITY FUND
FINANCIAL AUDIT
For the Year Ended June 30, 2025

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (in thousands)	Fiscal Year 2025	Fiscal Year 2024
Additions		
Contributions		
Employer	$ 9,397	$ 7,950
State	9,397	7,950
Active Plan Member	9,397	7,949
Federal Government Medicare Part D	66	35
Total Contributions	28,257	23,884
Investment income	162	277
Total Additions	28,419	24,161
Deductions		
Benefit Payments and Refunds	19,726	16,006
General and Administrative Expenses	4,507	4,673
Total Deductions	24,233	20,679
Net Additions (Deductions)	**4,186**	**3,482**
Unrestricted Net Position		
Beginning of Year	(103,625)	(107,107)
End of Year	**$ (99,439)**	**$ (103,625)**

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS (expressed in thousands) (Unaudited)	June 30, 2025	June 30, 2024
Total OPEB Liability - Beginning	$ 561,565	$ 599,226
Net Change in Total OPEB Liability	2,338	(37,661)
Total OPEB Liability - Ending	563,903	561,565
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	-17.63%	-18.45%

PARTICIPANT INFORMATION	Fiscal Year 2025	Fiscal Year 2024
Number of Retirees	6,628	6,552
Number of Inactive, Nonretired Members	6,639	6,624
Number of Active Members	21,697	18,775
Total	34,964	31,951
Number of Participating Employers	39	39
Number of Nonemployer Contributing Entities	1	1

AGENCY DIRECTOR
During Audit Period: Raven DeVaughn
Currently: Raven DeVaughn

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

FAILURE TO IMPLEMENT ADEQUATE INFORMATION TECHNOLOGY CONTROLS

The Department of Central Management Services (Department) failed to maintain adequate general information technology controls related to its environment and applications.

Auditors tested information technology general controls (ITGCs) for seven Department applications assessed to have a material impact to the Department's financial information. ITGCs help prevent unauthorized access, data breaches, and operational disruptions and include software implementation, user account creation, and data management. Strong ITGCs increase the integrity and reliability of information. Access provisioning steps were performed for each application.

Access Provisioning

We tested the Department's access provisioning procedures for a sample of 101 users across seven applications with a material impact to the Department's financial information. Our sample of 101 users was comprised of 71 existing users, 11 new-hired users, 17 terminated users and 2 administrative users. We noted the following exceptions:

Unneeded user access provisioning

- Five of 71 (7%) existing users' access to the application was not needed to perform their job responsibilities.

Separated employees defined as authorized users

- Eight of 17 (47%) users had separated from the Department but were still defined as authorized users in the tested application as of June 30, 2025.

Annual user access review of user access not performed

Lastly, the Department did not perform an annual review of user access for six of seven (86%) applications tested. The Department also did not perform an annual review of the Resource Access Control Facility (RACF) IDs. (Finding 1, pages 26-27)

We recommended the Department ensure users' access to its applications is appropriate based on job responsibilities, timely remove access for users who are no longer with the Department, and ensure user access reviews are performed on an annual basis. We further recommended the Department promptly terminate inappropriate and unnecessary user access and maintain documentation to support timeliness of changes to user access.

Department agreed

The Department agreed with the finding and recommendation and outlined a corrective action plan.

AUDITOR'S OPINION

The auditors stated the financial statements of the Department of Central Management Services, Community College Health Insurance Security Fund as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit was conducted by Sikich CPA LLC.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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