



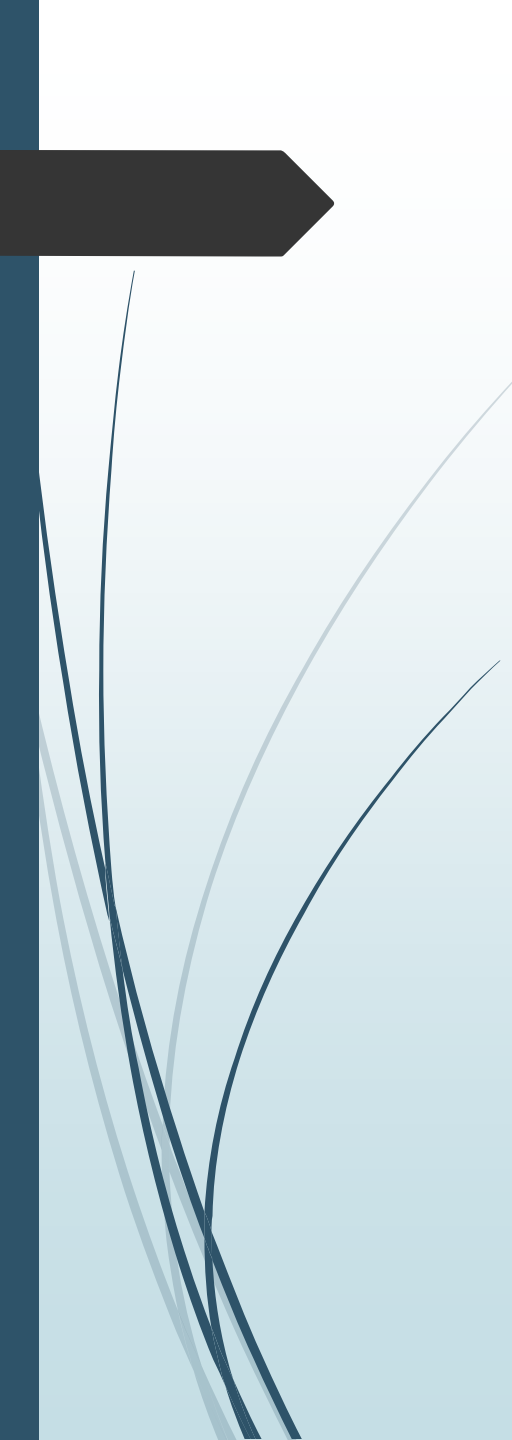
Legislative Audit Commission

Jaimee Ray, Executive Director

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Springfield, IL 62706
(217)782-1170

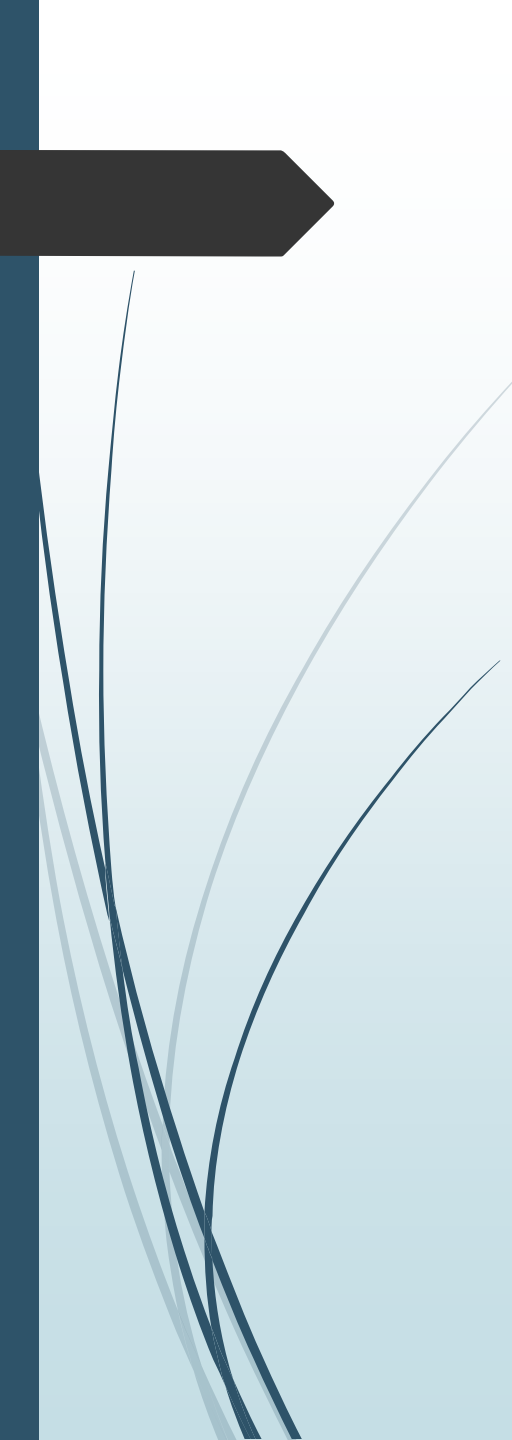
https://lac.ilga.gov/Commission/LAC/lac_home.html



Legislative Audit Commission

Duties of the Audit Commission:

- Review all compliance examinations, financial audits, other audits, and studies conducted by the Auditor General.
- Hold public hearings on all major audits to review problems and secure remedial action.
- Initiate and review management and program audits and investigations.
- Make recommendations to the General Assembly and agency management to remedy weaknesses disclosed through audits or at Commission meetings.
- Monitor agency progress in implementing corrective action.



Members of the Commission

Senators

- Chris Balkema
- Laura Ellman
- Chapin Rose, Co-Chair
- Doris Turner
- Celina Villanueva
- Craig Wilcox

House

- Amy Elik
- Marcus Evans
- Natalie Manley
- Charles Meier
- Kyle Moore
- Robert “Bob” Rita, Co-Chair

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- The Commission has 12 members, all legislators.
 - The Commission's public work takes the form of meetings held several times per year in Springfield or Chicago.
 - Every published audit report is acted on by the Commission by either reviewed in a public hearing or placed on a consent calendar.

LEGISLATIVE AUDIT COMMISSION

July 18, 2025

**Meeting Room Access
(LAC Members, Auditors, Invited Agency Officials and Media Personnel)**

Live Streaming for Public and Media Viewing for the Meeting at:

https://ilga.gov/commission/lac/lac_home.html

Time: 10:00 am

**Location: 160 N LaSalle Street
Hearing Room C600, Bilandic Building
Chicago, Illinois**

AGENDA

I. Review of Audits

- A. Northern Illinois University FY24 Compliance Audit
- B. Northeastern Illinois University FY24 Compliance Audit
- C. Department of Insurance FY21-22 Compliance Audit
- D. Chicago State University FY 24 Compliance Audit

II. Consent Calendar

III. LAC Financial Statements

- A. May 2025
- B. June 2025

IV. Minutes from LAC Meeting on May 27, 2025

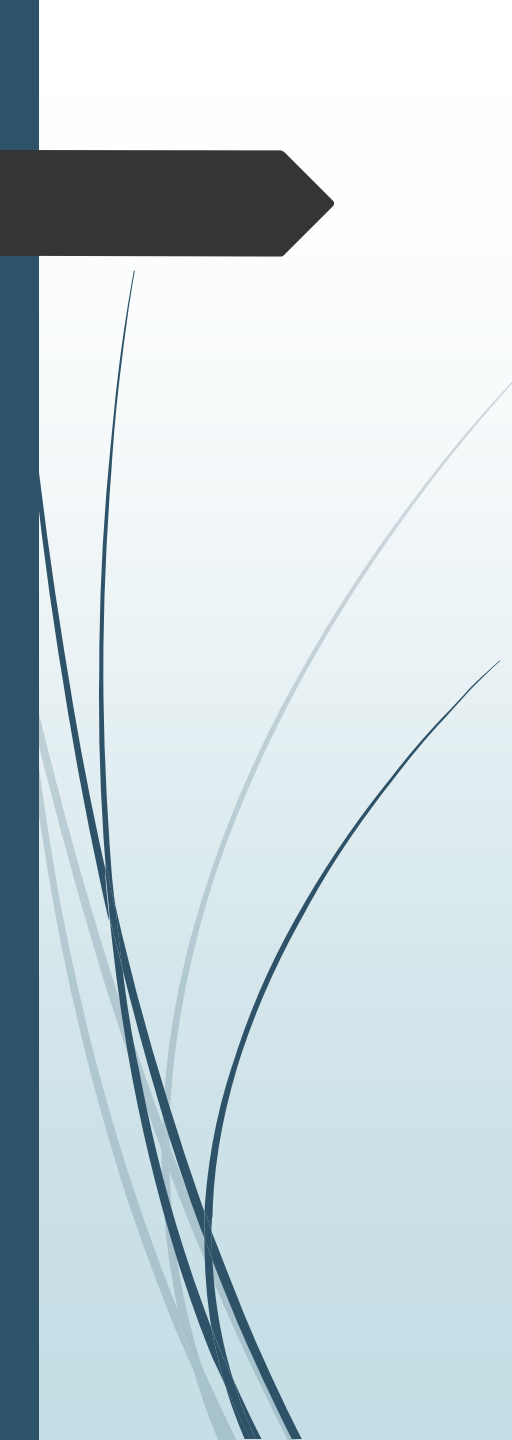
V. Emergency Purchases

LEGISLATIVE AUDIT COMMISSION



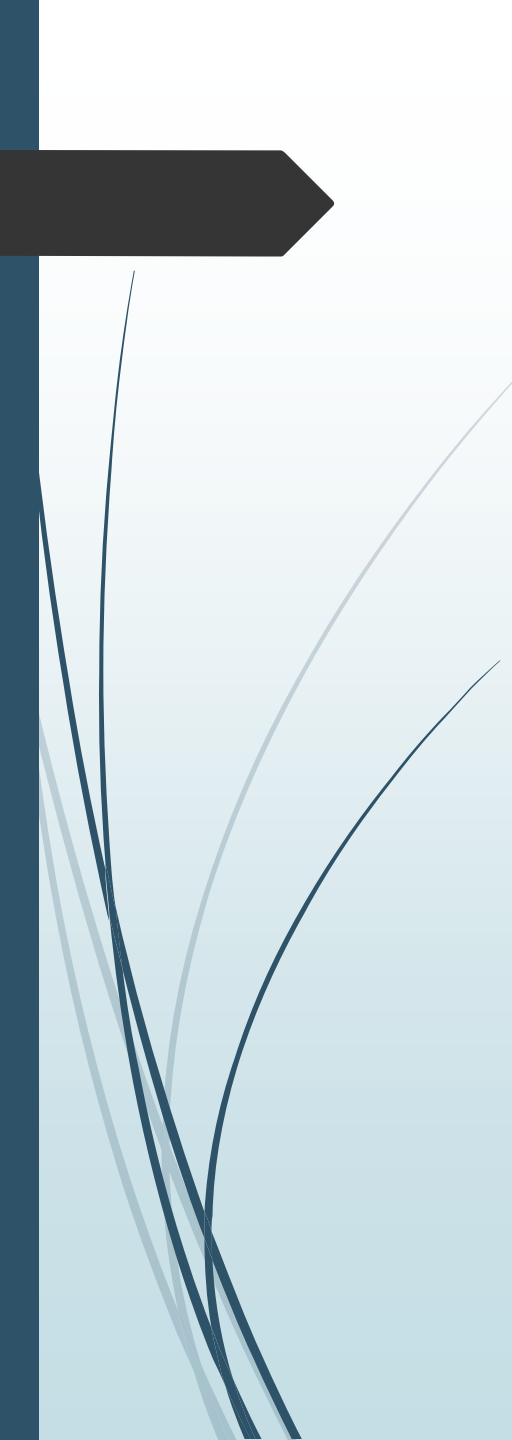
Review of
Northern Illinois University

620 Stratton Office Building
Springfield, Illinois 62706
217/782-7097



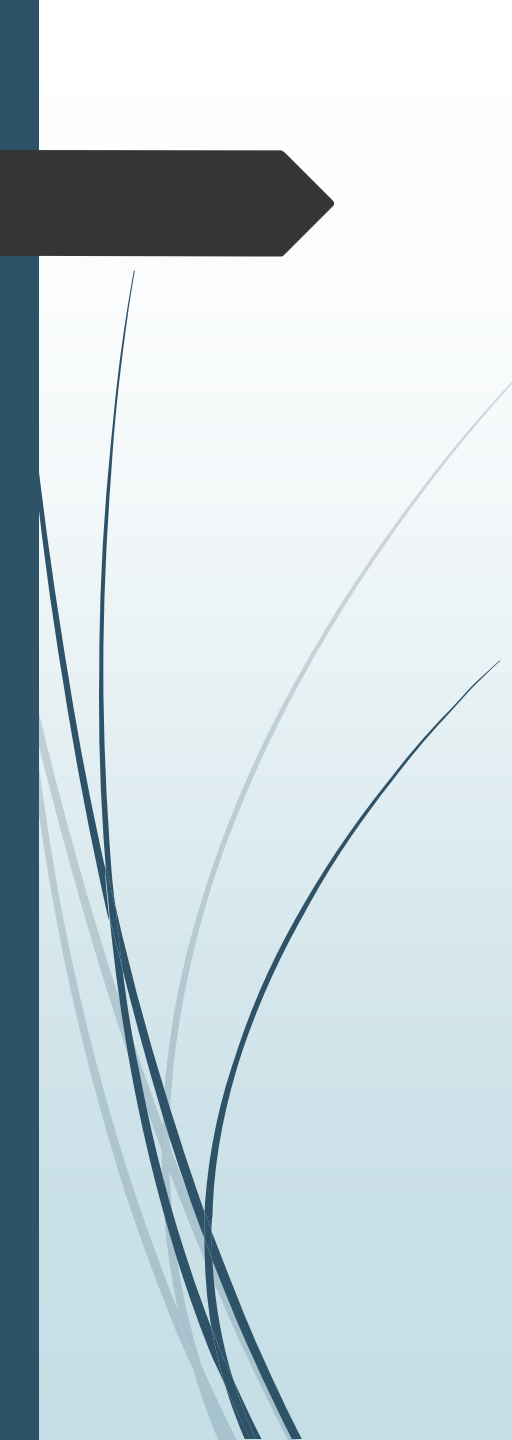
The review of an audit heard at a meeting includes the following elements:

- Background/Agency Summary
- Chart of Appropriations and Expenditures during the audit period
- Summaries of the findings and recommendations
- Updated responses to the recommendations
 - Implemented
 - Partially Implemented
 - Accepted
 - Not Accepted
 - Under Study
- Emergency Purchases during the audit period
- Employee Headquarter Report from the end of the audit period



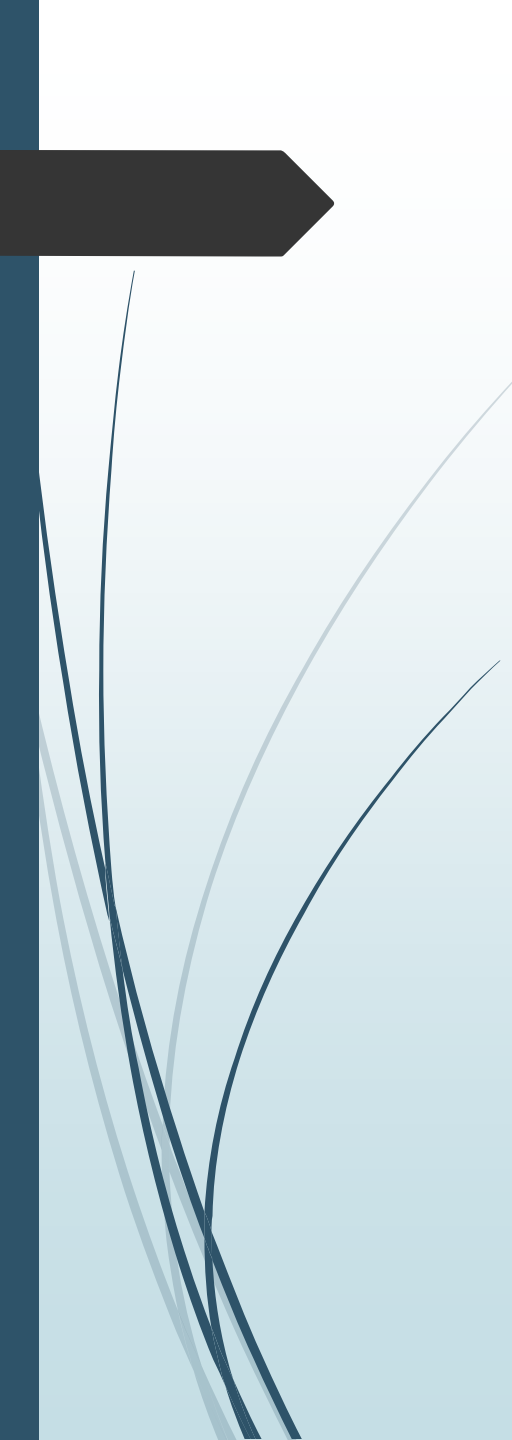
Items legislators usually cover at a meeting:

- Cooperation with the auditors
- Why repeat findings are not fixed and when they will be
- Timeline for implementation of new recommendations
- If an agency disagrees with a recommendation, why, and is an opinion from the Attorney General needed
- Reasons for emergency purchases
- Reasons for dramatic changes in any financial/fiscal information
- IT problems
- Noted staffing issues



Notable Problems

- Repeat findings and recommendations
- Staffing problems and policy deficiencies
- Late and erroneous financial statements
- Internal audits not performed
- IT findings and responsibilities
- Monitoring and oversight
- Statutory compliance
- Adverse opinions
- Internal controls

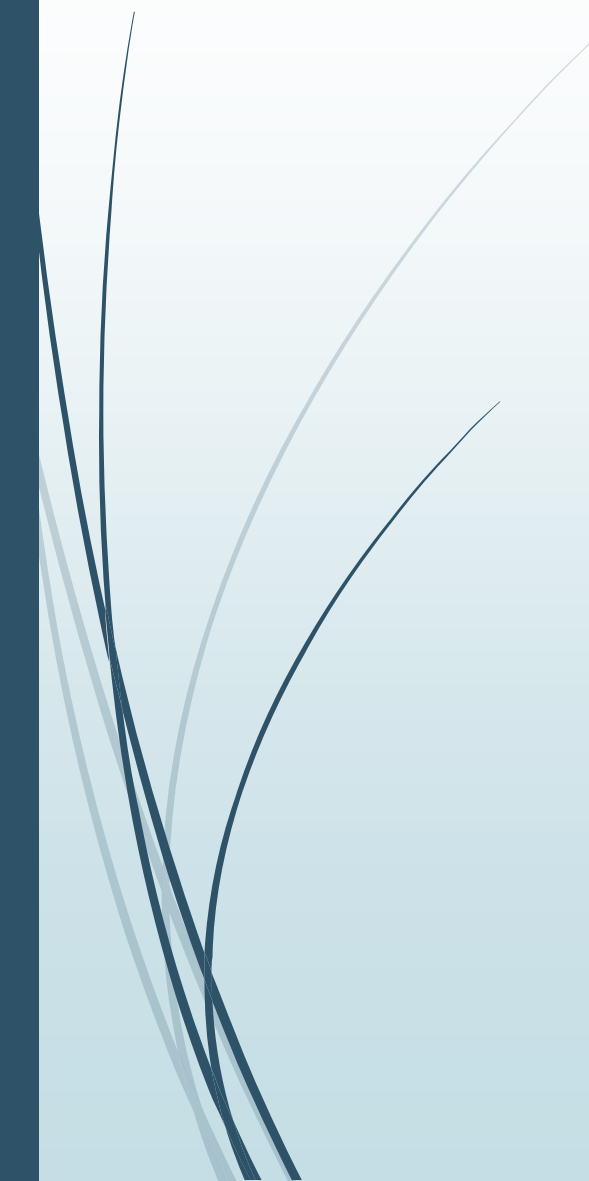


Other Audit Commission Responsibilities:

- Headquarter reports
- Emergency purchases quarterly reports
- Annual report on LAC activities
- Purchasing laws
- University guidelines
- Office of the Auditor General administrative rules changes that require LAC action
- Acknowledgement of receipt of certain reports, ex: State Actuary's Report of the Actuarial Assumptions and Valuations of the State-Funded Retirement Systems
- Accepting LAC monthly financial statements



Additional Responsibilities cont'd

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- Putting forth a name or names of candidates to the General Assembly for the Auditor General position every ten years or when a vacancy occurs