

**Single Audit of the State of Illinois for the Fiscal Year Ended
June 30, 2017
A-77-18-00011**



July 2018

Office of Audit Report Summary

Objective

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to the Social Security Administration (SSA) for resolution action.

Background

KPMG LLP conducted the single audit of the State of Illinois. SSA is responsible for resolving single audit findings related to its disability programs. The Illinois Department of Human Services (IDHS) is the Illinois Disability Determination Services' parent agency.

Findings

The single audit reported IDHS did not have adequate controls to ensure access to information systems is secure. We recommended corrective action on this finding in a prior report. Therefore, we will not repeat the recommendation in this report.

In addition, the single audit reported IDHS

- inaccurately reported Federal expenditures to the Illinois Office of the Comptroller for several programs, including SSA, and
- did not charge fringe benefits to Federal programs, including SSA, consistent with rates approved in the cost allocation plan.

The Department of Health and Human Services, as cognizant agency, will resolve these findings on the Government's behalf. Therefore, we are bringing these matters to your attention, but we are not making recommendations based on these additional findings.