

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY

A Component Unit of the State of Illinois

STATE COMPLIANCE EXAMINATION

For the Two Years Ended December 31, 2022

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



CPAs | CONSULTANTS | WEALTH ADVISORS

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STATE COMPLIANCE EXAMINATION
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Illinois Tollway Officials and Financial Staff

Executive Director	Jose R. Alvarez (until 3/14/2022)
Interim Executive Director	Lanyea Griffin (effective 4/1/2022 until 8/25/2022)
Executive Director	Cassandra Rouse (effective 8/26/2022)
Chief Operating Officer	Cassandra Rouse (until 8/25/2022) Jeffrey Donoghue (effective 11/17/2022)
Chief Financial Officer	Cathy R. Williams
Controller	Patricia Pearn
General Counsel	Kathleen Pasulka-Brown

Illinois Tollway Board Members

Governor, State of Illinois	JB Pritzker -Ex-Officio
Secretary, Illinois Dept. of Transportation	Omer Osman – Ex-Officio
Chairman	Willard S. Evans, Jr. (until 2/18/2022) Dorothy Abreu (effective 2/18/2022)
Vice Chairman	James Connolly
Board Member	Stephen Davis (until 4/1/2022) Mark Wright (effective 7/17/2023)
Board Member	Alice Gallagher (until 3/21/2023) Melissa Neddermeyer (effective 7/17/2023)
Board Member	Karen McConnaughay
Board Member	Scott Paddock
Board Member	Gary Perinar
Board Member	James Sweeney
Board Member	Jacqueline Gomez

Tollway's Central Administrative offices are located at:

2700 Ogden Avenue
Downers Grove, Illinois 60515



July 31, 2023

CliftonLarsonAllen LLP
1301 West 22nd Street, Suite 1100
Oak Brook, IL 60523

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of The Illinois State Toll Highway Authority ("Tollway"). We are responsible for, and we have established and maintained, an effective system of internal controls over compliance requirements. We have performed an evaluation of the Tollway's compliance with the following specified requirements during the two-year period ended December 31, 2022. Based on this evaluation, we assert that during the years ended December 31, 2021 and December 31, 2022, the Tollway has materially complied with the specified requirements listed below.

- A. The Tollway has obligated, expended, received, and used public funds of the Tollway in accordance with the purpose for which such funds have been authorized by law.
- B. The Tollway has obligated, expended, received, and used public funds of the Tollway in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Tollway has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The revenues and receipts collected by the Tollway are in accordance with applicable laws and regulations, and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Tollway or held in trust by the Tollway have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois State Toll Highway Authority

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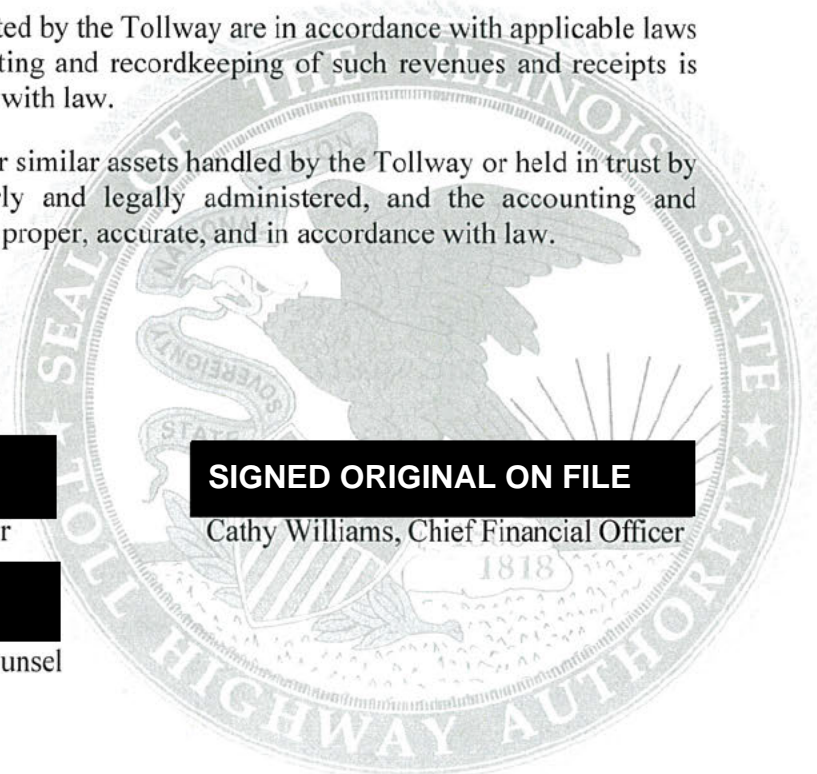
Cassandra Rouse, Executive Director

SIGNED ORIGINAL ON FILE

Kathleen Pasulka-Brown, General Counsel

SIGNED ORIGINAL ON FILE

Cathy Williams, Chief Financial Officer



THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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State Compliance Report

Summary

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

Accountants' Report

The Independent Accountant's Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Summary of Findings

Number of:	Current report	Prior report
Findings	4	8
Repeated findings	1	3
Prior recommendations implemented or not repeated	7	2

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2022

Schedule of Findings

Item No.	Page	Last/First Reported	Description	Finding Type
<u>Current Findings</u>				
2022-001	8	New	Inadequate Internal Controls over Intergovernmental Agreements	Significant Deficiency and Noncompliance
2022-002	10	2020/2014	Inadequate Procedures to Approve Timecards	Significant Deficiency and Noncompliance
2022-003	12	New	Inadequate Controls over System Access	Significant Deficiency and Noncompliance
2022-004	13	New	Weakness in Cybersecurity Program and Practices	Significant Deficiency and Noncompliance

Prior Year Findings Not Repeated

Item No.	Page	Last/First Reported	Description
A	14	2021/2021	Failure to Implement Controls to Comply with a Communication Letter Requirement
B	14	2021/2021	Inadequate Internal Controls over the Estimated Benefits of Future Retirees
C	14	2021/2020	Need to Enhance Relationship with the Illinois State Police
D	14-15	2021/2020	Noncompliance with the State Employees Group Insurance Act of 1971
E	15	2020/2018	Inadequate Controls over Completion of I-9 Forms
F	15	2020/2016	Failure to Comply with the Toll Highway Act
G	15	2020/2020	Inadequate Controls over Hiring Forms

Exit Conference

The Tollway waived an exit conference in a correspondence from Patricia Pearn, Controller, on July 24, 2023. The responses to the recommendations were provided by Chad Hayden, Internal Audit Manager, in a correspondence dated July 31, 2023.



INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Directors
Illinois State Toll Highway Authority

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the Illinois State Toll Highway Authority (Tollway) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended December 31, 2022. Management of the Tollway is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Tollway's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Tollway has obligated, expended, received, and used public funds of the Tollway in accordance with the purpose for which such funds have been authorized by law.
- B. The Tollway has obligated, expended, received, and used public funds of the Tollway in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Tollway has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The revenues and receipts collected by the Tollway are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Tollway or held in trust by the Tollway have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Honorable Frank J. Mautino
Auditor General, State of Illinois
and
Board of Directors
The Illinois State Toll Highway Authority

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Tollway complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Tollway complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Tollway's compliance with the specified requirements.

In our opinion, the Tollway complied with the specified requirements during the two years ended December 31, 2022, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2022-001 through 2022-004.

The Tollway's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Tollway's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Tollway is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Tollway's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Tollway's compliance with the specified requirements and to test and report on the Tollway's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Tollway's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tollway's internal control.

Honorable Frank J. Mautino
Auditor General, State of Illinois
and
Board of Directors
The Illinois State Toll Highway Authority

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, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control 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 have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2022-001 through 2022-004 that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter.

The Tollway's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Tollway's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

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

SIGNED ORIGINAL ON FILE

CliftonLarsonAllen LLP

Oak Brook, Illinois
July 31, 2023

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY

A Component Unit of the State of Illinois

Schedule of Findings

Current Findings

For the Two Years Ended December 31, 2022

Finding 2022-001 - Inadequate Internal Controls over Intergovernmental Agreements

The Illinois State Toll Highway Authority (Tollway) did not have adequate internal controls in place to ensure transactions over Intergovernmental Agreements (IGA) were properly recorded for financial reporting purposes.

The Tollway enters into intergovernmental agreements with other governments and municipalities for cost sharing on construction projects that impact both the Tollway and other entities' property. The intergovernmental agreements itemize the estimated costs to each party. The Tollway utilizes percentage of completion reports to calculate the estimated amount due from each entity at a given point in time. The amount due from the other entity is recorded as a receivable and as a reduction of Assets Under Construction (capital asset – construction in progress). IGA revenue and expense are recognized for the same amount. Upon completion of the project, final actual costs are determined, and the final receivable is adjusted to the earned amount. The net effect is no impact to the Tollway's Net Position.

During our testing of Intergovernmental Receivables, we noted the Tollway improperly recorded receivable balances from two entities within an IGA resulting in an overstatement of Intergovernmental Receivables of \$4,971,539, an understatement of Capital Assets of \$4,971,539, and an overstatement of both Revenue and Expense of \$4,971,539. All errors net to a zero effect on the Statement of Net Position and the Statement of Revenue, Expenses and Changes in Net Position.

After extrapolating the known errors over the sample population of \$12,829,216, the estimated projected impact of these errors is an overstatement of Intergovernmental Receivables of \$8,100,807, an understatement of Capital Assets – Construction in Progress of \$8,100,807, and an overstatement of both Revenues and Expenses under IGA's of \$8,100,807. The net effect of this error on net position is \$-0-. Management elected not to record the proposed adjusting entry for this error.

The Internal Control-Integrated Framework (COSO Report) requires adequate internal controls over financial reporting to ensure transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and demonstrate compliance with laws, regulations, and other compliance requirements. Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. Generally Accepted Accounting Principles. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Tollway to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should include procedures to accurately record financial transactions and accurately prepare the financial statements.

Tollway officials stated this error was due to a misinterpretation of the payment terms in the intergovernmental agreement.

Failure to accurately record financial transactions could result in a misstatement of the Tollway's financial statements. (Finding Code No. 2022-001)

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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Schedule of Findings
Current Findings
For the Two Years Ended December 31, 2022

RECOMMENDATION

We recommend the Tollway implement controls to ensure Intergovernmental Agreements are reviewed and accurately accounted for to reduce the risk of future potential misstatement.

TOLLWAY RESPONSE

The Tollway concurs with the recommendation. The Tollway has enhanced its verification procedures for intergovernmental agreement accounting to include additional verifications of payment terms and balances with Tollway staff involved in drafting and administering the agreement.

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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Schedule of Findings
Current Findings
For the Two Years Ended December 31, 2022

Finding 2022-002 - Inadequate Procedures to Approve Timecards

The Illinois State Toll Highway Authority (the Tollway) did not ensure all employee timecards were properly approved in accordance with its formal policies and procedures.

The Tollway utilizes an electronic time reporting system that requires all employees to clock-in at the beginning of each shift and clock-out at the end of each shift. The electronic reporting system is still utilized and accessed daily by employees and supervisors to record time entries and is used each pay cycle when the payroll is processed to calculate the hourly earnings. In addition to this daily time reporting, the Tollway's formal policies and procedures require each timecard to be certified by the employee and approved by the employees' respective supervisor to ensure the accuracy of the time reported, and to ensure any personal, vacation, sick, or overtime was properly included and reported.

During our sample testing over 40 timecards, we noted two (5%) timecards were not approved by the respective employee's supervisor/manager in a timely manner.

The Tollway's Employee Policies and Procedures Manual (Chapter 5, Section C) states the supervisor must review and approve the time record in a timely manner.

Furthermore, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Tollway to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should include procedures to ensure timecards are approved in accordance with Tollway policies and procedures.

This finding was first noted during the examination for the year ended December 31, 2014. In subsequent years, the Tollway has been unsuccessful in implementing a corrective action plan.

In discussing this condition with Tollway management, they stated the missing approvals were due to oversight.

Failure to review and approve timecards results in noncompliance with the Tollway's established internal control procedures. (Finding Code No. 2022-002, 2020-006, 2019-002, 2018-003, 2017-004, 2016-006, 2015-006, 2014-006)

Recommendation:

We recommend the Tollway review its current procedures for reviewing timecards and make any necessary changes to ensure timecards are properly approved in accordance with its formal policies and procedures.

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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Schedule of Findings
Current Findings
For the Two Years Ended December 31, 2022

Tollway Response:

The Tollway concurs with the auditors' recommendation. The Tollway will review current policies and procedures to ensure adequacy and we will continue to reinforce procedures to ensure timely approval of timecards. The Tollway has purchased new timeclocks which include technology enhancements allowing for the approval of timecards electronically, thus eliminating paper timecards. Additional enhancements include reporting capabilities to monitor compliance.

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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Schedule of Findings
Current Findings
For the Two Years Ended December 31, 2022

Finding 2022-003 - Inadequate Controls over System Access

The Illinois State Toll Highway Authority (Tollway) failed to implement adequate controls over access to its systems.

In order to determine if access to the Tollway's systems were appropriate, we requested a population of terminated contractors, including the date their access had been terminated. However, the Tollway was unable to provide the requested population. As a result, we were unable to determine if contractors' access was timely terminated.

In addition, we noted 1 of 5 (20%) terminated employee's system access had not been terminated. Further, we noted the Tollway had not performed a periodic review of users' access.

The *Framework for Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology, Access Control section, requires entities to establish controls to ensure authorized users only have needed access and to conduct reviews of users' access.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Tollway management indicated the lack of contractor information was due to system limitations and the failure to revoke access was due to oversight.

Failure to timely terminate access and periodically review users' access rights could result in inappropriate access and manipulation of the Tollway's data. (Finding Code No. 2022-003)

Recommendation:

We recommend the Tollway ensure documentation of access termination is maintained, periodic access reviews are conducted, and access is terminated timely.

Tollway Response:

The Tollway concurs with the finding. Tollway IT will review its user rights access procedures and will modify procedures, as necessary, to ensure the completeness and timeliness of reviews. Staff will be trained on the revised procedures.

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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Schedule of Findings
Current Findings
For the Two Years Ended December 31, 2022

Finding 2022-004 - Weaknesses in Cybersecurity Program and Practices

The Illinois State Toll Highway Authority (Tollway) had weaknesses in internal controls related to cybersecurity program and practices.

The Tollway relied on several critical applications which store and maintain confidential, financially sensitive, and personally identifiable information such as names, addresses, and social security numbers.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Tollway's cybersecurity program, practices, and control of confidential information, we noted:

- The Backup Media Inventory Procedure and the Disable User Account Procedure had not been updated to reflect the current environment.
- 3 of 5 (60%) contractors were not provided security awareness training and had not acknowledged receipt of the Tollway's security policies.

The Framework for Improving Critical Infrastructure Cybersecurity and the Security and Privacy Controls for Information Systems and Organizations (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and maintain accountability over the State's resources.

Tollway management stated due to the lack of resources, they had not reviewed the procedures and oversight resulted in contractors not completing training or acknowledging the security policies.

Weaknesses in cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Tollway's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2022-004)

Recommendation:

We recommend the Tollway review the procedures to ensure they document the current environment. In addition, we recommend the Tollway strengthen its controls to ensure all contractors complete cybersecurity training and acknowledge receipt of the security policies.

Tollway Response:

The Tollway concurs with the auditor's finding. In 2022, the Tollway established and implemented a policy to review all IT policies, processes, and procedures on an annual basis. The Tollway will establish a process to ensure that contractors are accurately tracked in Tollway systems and identified for the timely completion of the Security Awareness Training.

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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Schedule of Findings
Prior Findings Not Repeated
For the Two Years Ended December 31, 2022

A. Failure to Implement Controls to Comply with a Communication Letter Requirement

During the prior year financial audit, the Illinois State Toll Highway Authority (Tollway) failed to implement controls necessitated by the terms of our communication letter that required timely notification to its external auditor, that one of our employees was seeking employment with the Authority, increasing the impact of an independence breach, and resulting in a waste of the State's resources as defined in Government Auditing Standards, §6.21.

During the current year financial audit, we noted the Tollway strengthened its controls over hiring and tracking members involved on the financial audit team both from the external audit firm and the Office of the Auditor General. Similar exceptions were not noted during our current year engagement. (Finding Code No. 2021-001)

B. Inadequate Internal Controls over the Estimated Benefits of Future Retirees

During the prior year financial audit, the Tollway and the Department of Central Management Services (CMS) failed to implement internal controls to ensure the pro rata share estimate of future retiree benefits for "True Tollway Employees" and "ISP District 15 Support Staff" is prepared completely and accurately using a three-year rolling average of the pro rata share of current retirees.

During the current year financial audit, we noted the Tollway, State Employees Retirement System, and CMS developed a legislative remedy that allowed for the improvement of the Tollway's calculation of the estimated benefit of future retirees. The condition was noted to be remediated during the financial audit for the year ended December 31, 2022. (Finding Code No. 2021-002)

C. Need to Enhance Relationship with the Illinois State Police

During the prior year financial audit, we noted the need for Tollway to update the duties, roles, functions, and responsibilities within its Intergovernmental Agreement (IGA) with the Illinois State Police (ISP).

During the current year financial audit, we noted the Tollway and ISP agreed to revise the IGA between both parties, enhancing the relationship between the Tollway and ISP. The condition was noted to be remediated during the financial audit for the year ended December 31, 2022. (Finding Code No. 2021-003, 2020-002)

D. Noncompliance with the State Employees Group Insurance Act of 1971

During the prior year financial audit, the Tollway did not enter into an interagency agreement with the State Employees Retirement System (SERS) and the Department of Central Management Services (CMS) to memorialize each party's roles and responsibilities to fulfill compliance with the State Employees Group Insurance Act of 1971 (Act).

THE ILLINOIS STATE TOLL HIGHWAY AUTHORITY
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Schedule of Findings
Prior Findings Not Repeated
For the Two Years Ended December 31, 2022

D. Noncompliance with the State Employees Group Insurance Act of 1971 (Continued)

During the current year financial audit, we noted the Tollway, SERS, and CMS developed a legislative remedy which complies with Section 11 of the Act. The condition was noted to be remediated during the financial audit for the year ended December 31, 2022. (Finding Code No. 2021-004, 2020-003)

E. Inadequate Controls over Completion of I-9 Forms

During the prior compliance examination, the Tollway did not have adequate controls to ensure completion of I-9 forms.

During the current year examination, the number of exceptions noted was significantly less than in the prior year. This finding has been moved to the immaterial findings letter as finding number IM2022-001. (Finding Code No. 2020-005, 2019-001, 2018-002)

F. Failure to Fully Comply with the Toll Highway Act

During the prior compliance examination, the Tollway did not comply with the electric vehicle charging station requirements of the Toll Highway Act.

During the current year examination, we noted the Tollway installed charging stations at all oases' and is now in full compliance with the Toll Highway Act. The condition was noted to be remediated during the compliance examination for the two-years ended December 31, 2022. (Finding Code No. 2020-007, 2019-003, 2018-004, 2017-005, 2016-007)

G. Inadequate Controls over Hiring Forms

During the prior compliance examination, the Tollway did not establish adequate internal controls to complete and retain hiring forms in accordance with the Tollway's formal policies and procedures.

During the current year examination, we noted the Tollway had strengthened internal controls over completing and retaining hiring forms in accordance with established policies and procedures. Similar exceptions were not noted based on our sample testing during the compliance examination for the two-years ended December 31, 2022. (Finding Code No. 2020-008)



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