



STATE OF ILLINOIS  
**OFFICE OF THE  
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**DEPARTMENT OF INNOVATION AND TECHNOLOGY**  
**STATE OF ILLINOIS, ENTERPRISE RESOURCE PLANNING SYSTEM**

System and Organization Control Report and Report  
 Required Under *Government Auditing Standards*  
 For the Year Ended June 30, 2023

Release Date: September 7, 2023

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2022	23-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>				
FINDINGS LAST AUDIT: 3							

**INTRODUCTION**

This digest covers the System and Organization Control Report and the Report Required under *Governmental Auditing Standards* of the Department of Innovation and Technology (Department) for the period of July 1, 2022 to June 30, 2023.

The System and Organization Control Report contained a qualified opinion due to weaknesses associated with the Department’s description of system, suitability of the control design and the operating effectiveness of controls. In addition, the Report Required under *Government Auditing Standards* (GAS) contains one finding.

**SYNOPSIS**

- (23-1) The controls related to the control objectives stated in the “Description of the State of Illinois, Enterprise Resource Planning System for the IT General Controls and Application Controls” were not suitably designed or did not operate effectively to provide reasonable assurance the control objectives would be achieved.

<p><b>Category 1:</b> Findings that are <b>material weaknesses</b> in internal control and/or a <b>qualification</b> on compliance with State laws and regulations (material noncompliance).</p> <p><b>Category 2:</b> Findings that are <b>significant deficiencies</b> in internal control and <b>noncompliance</b> with State laws and regulations.</p> <p><b>Category 3:</b> Findings that have <b>no internal control issues but are in noncompliance</b> with State laws and regulations.</p>
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## FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

### **CONTROLS WERE NOT SUITABLY DESIGNED OR DID NOT OPERATE EFFECTIVELY**

**Controls not suitably designed or did not operate effectively**

The controls related to the control objectives stated in the “Description of the State of Illinois, Enterprise Resource Planning System for the IT General Controls and Application Controls” (description of system), provided by the Department of Innovation and Technology (Department), were not suitably designed or did not operate effectively to provide reasonable assurance the control objectives would be achieved.

**Populations not provided**

As part of our testing to determine if the controls were suitably designed, we requested the Department provide populations related to Active Directory access requests, modifications, and terminations. However, the Department was unable to provide the populations. As such, we could not perform testing.

**Testing not completed**

As a result, we were unable to determine if the controls were suitably designed or operated effectively. (Finding 1, page 8 of GAS Report)

We recommended the Department ensure the controls are suitably designed and operate effectively over the services provided to user agencies.

**Department agreed**

Department officials stated they agreed and would work to ensure reports with accurate populations for access requests, modifications, and terminations exist.

### SERVICE AUDITOR’S OPINION

The System and Organization Control Report contained a qualified opinion. Specifically, the Service Auditors determined, except for the matters described in the System and Organization Control Report, in all material respects, based on the criteria described in the State of Illinois, Department of Innovation and Technology’s assertion:

- a. the description fairly presents the State of Illinois, Enterprise Resource Planning System that was designed and implemented throughout the period from July 1, 2022 to June 30, 2023.
- b. the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the control operated effectively throughout the period July 1, 2021 to June 30, 2022; and subservice organizations and users entities applied complementary controls assumed in the design of the

State of Illinois, Department of Innovation and Technology's control throughout the period July 1, 2022 to June 30, 2023.

- c. the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period from July 1, 2022 to June 30, 2023 if complementary subservice organizations and user entity controls assumed in the design of the State of Illinois, Department of Innovation and Technology's controls operated effectively throughout the period July 1, 2022 to June 30, 2023.

The System and Organization Control Examination was conducted by the Office of the Auditor General's staff.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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