



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ABRAHAM LINCOLN PRESIDENTIAL LIBRARY & MUSEUM**

Compliance Examination  
 For the Two Years Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT: 15	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	4	5	9	2023		13	
Category 2:	2	4	6	2021	1, 3	11, 12	
Category 3:	0	0	0	2019	2, 4, 5	10	
<b>TOTAL</b>	<b>6</b>	<b>9</b>	<b>15</b>				
FINDINGS LAST AUDIT: 10							

**SYNOPSIS**

- (25-02) The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain sufficient controls over its property and related fiscal records.
- (25-04) The ALPLM did not maintain adequate controls over monthly reconciliations.

<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>
---

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**PROPERTY CONTROL WEAKNESSES**

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain sufficient controls over its property and related fiscal records.

During our testing, we noted the following:

**ALPLM did not complete annual physical inventory during FY24**

- The ALPLM did not complete an annual physical inventory of all State equipment during Fiscal Year 2024.

In addition, we requested the ALPLM provide various populations related to its State owned property.

**ALPLM was unable to provide complete and detailed populations for equipment owned**

- The ALPLM provided a list of owned equipment at June 30, 2024, but did not provide a complete and accurate list for its owned equipment at June 30, 2025.
- The ALPLM did not provide a listing of owned buildings and building improvements for either Fiscal Year 2024 or 2025.
- The ALPLM provided a list of additions and deletions for Fiscal Year 2024 and 2025, but the totals of the listings did not agree with amounts reported to the Office of Comptroller (Comptroller) on ALPLM's Quarterly Agency Reports of State Property (C-15 reports).
- The ALPLM's equipment purchases during the examination period which are capitalizable were not recorded as additions.

Due to the conditions identified above, we were unable to conclude whether the ALPLM's populations were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) to test the ALPLM's equipment.

Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as a whole, we performed testing and noted the following:

- For 31 of 40 (78%) equipment vouchers tested, there were 255 equipment items totaling \$536,238 which included high-value items such as a transit van, a single man lift, vacuums, furniture, and numerous

**Items purchased were not properly capitalized, lacked documentation, recorded late, and were added to property records without freight and installation charges**

electronic equipment items not capitalized and included in the ALPLM's property records.

- Seven of 15 (47%) equipment items tested, totaling \$21,907, added to the ALPLM's property records did not have documentation to support the addition.
- Five of 15 (33%) equipment items tested, totaling \$16,515, were recorded to the ALPLM's property record 152 to 235 days after the property was received.
- Two of 15 (13%) equipment items tested, totaling \$12,263, were added to the ALPLM's property records without freight and installation charges, totaling \$750.

During our testing of the ALPLM's Certification of Inventory and Discrepancy Reports (Report) for Fiscal Years 2024 and 2025, we noted the following:

- The ALPLM did not complete its Fiscal Year 2024 Report.
- The ALPLM'S Fiscal Year 2025 Report lacked documentation supporting a complete property listing of all items valued over \$2,500 or subject to theft.
- We were unable to determine whether the Fiscal Year 2025 Report contained accurate information. The Report indicated no discrepancies; however, sufficient supporting documentation was not provided.

**Annual inventory reports were inaccurate and incomplete**

During our testing for accuracy of ALPLM's C-15 reports filed with the Comptroller, we noted the following:

- The ALPLM did not provide the necessary documentation to compare its June 30, 2025 property records to the related C-15 report. The ALPLM's June 30, 2025 C-15 report reflected a total of \$152,975,369, consisting of \$145,916,721 in buildings and building improvements and \$7,058,648 in equipment.

**Quarterly C-15 reports were inaccurate**

- The ALPLM's property records at June 30, 2024 did not agree to the C-15 report submitted to the Comptroller by approximately \$144,938,755, mostly due to ALPLM's lack of records for buildings and building improvements. The ALPLM's June 30, 2024 C-15 report reflected \$145,573,669 in buildings and building improvements; however, the ALPLM did not record buildings and building improvements in its property records.

Due to the lack of documentation supporting June 30, 2025 property records, we used the January 31, 2025 property records to perform forward (list to floor) and backward (floor to list) testing. We noted the following:

**Equipment not found and not recorded**

- Three of 40 (8%) items selected from the property records could not be physically located. The unlocated items, totaling \$22,620, included a 46-foot touchscreen, an office desk, and a copier.
- Three of 40 (8%) items selected during backward testing were not recorded in the ALPLM's property records. These items included a lighting controller, a laminator, and a conference table. (Finding 2, pages 16-18)

**This finding has been repeated since 2019.**

We recommended the ALPLM improve its controls over State property to comply with applicable laws and regulations. Specifically, the ALPLM should implement procedures to ensure all equipment transactions are recorded timely and accurately, and documentation is retained. We further recommended the ALPLM to strengthen its supervisory review process in its procedures to ensure clerical, technical, and other errors are promptly detected and corrected.

**ALPLM concurred**

ALPLM officials concurred.

**INADEQUATE CONROLS OVER MONTHLY RECONCILIATIONS**

The ALPLM did not maintain adequate controls over monthly reconciliations.

The ALPLM expended \$16.8 million and \$17.3 million from three funds in Fiscal Years 2024 and 2025, respectively. In addition, the ALPLM collected and deposited \$2.3 million and \$2.3 million into three funds in Fiscal Years 2024 and 2025, respectively.

During testing of the ALPLM's monthly reconciliations we noted the following:

**Monthly reconciliations not performed, were incomplete, or were performed late**

- Thirteen of 28 (46%) monthly reconciliations of the ALPLM's internal records to the Office of Comptroller's (Comptroller) *Monthly Obligation Activity Report* (SC-15) or the *Monthly Agency Contract Report* (SC-14) were not performed.
- Eight of 28 (29%) monthly reconciliations of the ALPLM's internal records to the Comptroller's

*Monthly Appropriations Status Report* (SB01) reconciliations were not performed.

- Five of 28 (18%) monthly reconciliations of the ALPLM's internal records to the Comptroller's SB01 were not prepared timely, ranging from 7 to 68 days late.
- Three of 24 (13%) monthly reconciliations of the ALPLM's internal records to the Comptroller's *Monthly Revenue Status Report* (SB04) were not performed.
- Eight of 24 (33%) SB04 reconciliations were not prepared timely, ranging from 7 to 134 days late.
- Five of 24 (21%) SB04 reconciliations did not include all receipt accounts; therefore, the reconciliations were incomplete.
- Thirty-two of 48 (67%) monthly reconciliations of the ALPLM's internal records to the Comptroller's *Monthly Cash Report* (SB05) for two funds were not performed.
- Two of 48 (4%) monthly reconciliations of the ALPLM's internal records to the Comptroller's SB05 were performed seven and 68 days late.
- ALPLM did not provide explanation for any of (100%) the monthly differences totaling \$89,411.03 in the SB01 Report for Fiscal Year 2024.
- ALPLM did not provide explanation for any of (100%) the monthly differences totaling \$13,324.97 in the SB01 Report for Fiscal Year 2025. (Finding 4, pages 22-23)

**This finding has been repeated since 2019.**

We recommended the ALPLM strengthen its internal controls to ensure all required monthly reconciliations are performed, documented, and reviewed timely.

**ALPLM concurred**

ALPLM officials concurred.

#### **OTHER FINDINGS**

The remaining findings are reportedly being given attention by the ALPLM.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the ALPLM for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2025-001 through 2025-009. Except for the noncompliance described in these findings, the accountants stated the ALPLM complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by West & Company, 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

FJM:KJM