



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: February 25, 2025

FINDINGS THIS AUDIT: 4	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	2020		24-2	
Category 2:	2	1	3				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	3	1	4				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (24-1) The Office of the State’s Attorneys Appellate Prosecutor’s (Office) internal controls over its voucher processing function were not operating effectively during the examination period.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**VOUCHER PROCESSING INTERNAL CONTROLS
NOT OPERATING EFFECTIVELY**

The Office's internal controls over its voucher processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Office to determine whether certain key attributes (attributes) were properly entered by the Office's staff into the ERP.

20 of 140 (14%) attributes were not properly entered into the ERP System

Our testing noted 20 of 140 (14%) attributes were not properly entered into the ERP System. Therefore, the Office's internal controls over voucher processing were not operating effectively.

Due to this condition, we qualified our opinion because we determined the Office had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. (Finding 1, Pages 10-11)

We recommended the Office design and maintain internal controls to provide assurance its data entry of key attributes into ERP is complete and accurate.

The Office accepted the recommendation.

Office agreed

OTHER FINDINGS

The remaining findings pertain to weaknesses in cybersecurity, lack of controls over the review of service providers, and inadequate controls over employees assigned a State vehicle. We will review the Office's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Office for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2024-001. Except for the noncompliance described in this finding, the accountants stated the Office complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by West & Company, LLC.

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COURTNEY DZIERWA
Division Director

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

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FRANK J. MAUTINO
Auditor General

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