STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

COMMISSION OFFICIALS

Executive Director	Mr. Clayton Klenke
Deputy Director	Ms. Laurie Eby
Fiscal Officer (01/01/2025 - Present)	Ms. Julie Watson
Fiscal Officer (12/01/2024 - 12/31/2024)	Vacant
Fiscal Officer (07/01/2023 - 11/30/2024)	Ms. Victoria Copp

GOVERNING BOARD OFFICERS

Co-Chair	Rep. C.D. Davidsmeyer
Co-Chair	Sen. David Koehler

GOVERNING BOARD MEMBERS

FY 2024

Member	Date Appointed	Appointed By	Term
Rep. C.D. Davidsmeyer	02/01/2023	House Republican Leader	103rd General Assembly
Rep. Martin McLaughlin	02/01/2023	House Republican Leader	103rd General Assembly
Rep. Jos Sosnowski	02/01/2023	House Republican Leader	103rd General Assembly
Sen. Win Stoller	01/31/2023	Senate Republican Leader	103rd General Assembly
Sen. Donald DeWitte	01/31/2023	Senate Republican Leader	103rd General Assembly
Sen. Dave Syverson	01/31/2023	Senate Republican Leader	103rd General Assembly
Rep. Elizabeth Hernandez	02/07/2023	Speaker of the House	103rd General Assembly
Rep. Sonya Harper	02/07/2023	Speaker of the House	103rd General Assembly
Rep. Anna Moeller	02/07/2023	Speaker of the House	103rd General Assembly
Sen. Elgie Sims	02/07/2023	President of the Senate	103rd General Assembly
Sen. Omar Aquino	02/07/2023	President of the Senate	103rd General Assembly
Sen. David Koehler	02/07/2023	President of the Senate	103rd General Assembly

FY 2025

Member	Date Appointed	Appointed By	Term
Rep. C.D. Davidsmeyer	01/14/2025	House Republican Leader	104th General Assembly
Rep. Jos Sosnowski	01/14/2025	House Republican Leader	104th General Assembly
Rep. Travis Weaver	01/14/2025	House Republican Leader	104th General Assembly
Sen. Donald DeWitte	01/30/2025	Senate Republican Leader	104th General Assembly
Sen. Seth Lewis	01/30/2025	Senate Republican Leader	104th General Assembly
Sen. Dave Syverson	01/30/2025	Senate Republican Leader	104th General Assembly
Rep. Sonya Harper	01/16/2025	Speaker of the House	104th General Assembly
Rep. Elizabeth Hernandez	01/16/2025	Speaker of the House	104th General Assembly
Rep. Anna Moeller	01/16/2025	Speaker of the House	104th General Assembly

Sen. Omar Aquino	01/30/2025	President of the Senate	104th General Assembly
Sen. David Koehler	01/30/2025	President of the Senate	104th General Assembly
Sen. Elgie Sims	01/30/2025	President of the Senate	104th General Assembly

COMMISSION OFFICE

The Commission's administrative office is located at:

William G. Stratton Building
401 S. Spring Street, Room 802
Springfield, Illinois 62706

SENATE
David Koehler
Co-Chair

Omar Aquino
Donald DeWitte
Seth Lewis
Elgie Sims
Dave Syverson

EXECUTIVE DIRECTOR
Clayton Klenke

State of Illinois
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
802 Stratton Ofc. Bldg., Springfield, IL 62706
217/782-5320 Fax: 217/782-3513
http://cgfa.ilga.gov

HOUSE
C. D. Davidsmeyer
Co-Chair

Sonya Harper
Elizabeth Hernandez
Anna Moeller
Joe Sosnowski
Travis Weaver

DEPUTY DIRECTOR
Laurie Eby

MANAGEMENT ASSERTION LETTER

October 21, 2026

Honorable Christopher B. Meister
Auditor General
State of Illinois
400 West Monroe Street, Suite 306
Springfield, Illinois 62704

Auditor General Meister:

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 State of Illinois, Commission on Government Forecasting and Accountability (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, the Commission has materially complied with the specified requirements listed below.

A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.

B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.

C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.[3,4]

D. State revenues and receipts collected by the Commission 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 Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Commission on Government Forecasting and Accountability

SIGNED ORIGINAL ON FILE

Clayton Klenke, Executive Director

SIGNED ORIGINAL ON FILE

Julie Watson, Fiscal Officer

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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.*

ACCOUNTANT'S 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

Number of	**Current Report**	**Prior Report**
Findings	0	2
Repeated Findings	0	1
Prior Recommendations Implemented or Not Repeated	2	3

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
			Prior Findings Not Repeated	
A	10	2023/2023	Inadequate Controls over Personal Services	
B	10	2023/2021	Noncompliance with the Legislative Commission Reorganization Act of 1984	

EXIT CONFERENCE

This report was discussed with Commission personnel at an exit conference on August 20, 2026.

Attending were:

Clayton Klenke, Executive Director
Laurie Eby, Deputy Director

Megan Green, Statewide Single Audit Manager
Reddy Bommareddi, IS Audit Manger
Leah Borntreger, Audit Supervisor
Connor Hoover, IS Auditor II

SPRINGFIELD OFFICE:
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OFFICE OF THE AUDITOR GENERAL
CHRISTOPHER B. MEISTER

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

Honorable Christopher B. Meister
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Commission on Government Forecasting and Accountability

Report on State Compliance

We have examined compliance by the State of Illinois, Commission on Government Forecasting and Accountability (Commission) 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 June 30, 2025. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.

B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.

C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

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D. State revenues and receipts collected by the Commission 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 Commission on behalf of the State or held in trust by the Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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 Commission's compliance with the specified requirements.

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2025, in all material respects.

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 Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

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

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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. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

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

DENNIS M. GIBBONS, CPA, CFE
Director of Financial and Compliance Audits

Springfield, Illinois
October 21, 2026

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STATE OF ILLINOIS
CCOMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2025

A. **FINDING** (Inadequate Controls over Personal Services)

During the previous examination, the Commission on Government Forecasting and Accountability (Commission) did not maintain adequate controls over personal services. Specifically, the Commission had inadequate controls related to Employment Eligibility Verification Forms (Form I-9), Statements of Economic Interests, maintenance of payroll tax withholding forms, and timeliness of initial harassment and discrimination prevention training for newly hired employees.

During the current examination, our sample testing indicated the Commission significantly improved its controls over personal services as no issues were noted with respect to our testing of Form I-9s, Statements of Economic Interests, payroll and supporting records, or training records. However, we noted other less significant issues when testing personal services in our sample testing, which will be reported in the *Letter of Immaterial Findings*. (Finding Code No. 2023-001)

B. **FINDING** (Noncompliance with the Legislative Commission Reorganization Act of 1984)

During the previous examination, members of the governing board of the Commission were not appointed in accordance with the Legislative Commission Reorganization Act of 1984 (Act).

During the current examination, our testing indicated the members of the governing board of the Commission were appointed in accordance with the Act. (Finding Code No. 2023-002, 2021-004)