

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE
INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

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



**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Authority Officials.....	1
Management Assertion Letter.....	3
State Compliance Report	
Summary.....	5
Independent Accountant’s Report on State Compliance and on Internal Control over Compliance.....	9
Schedule of Findings	
Current Findings.....	12
Prior Findings Not Repeated.....	53

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

AUTHORITY OFFICIALS

Executive Director	Ms. Delrice Adams
Deputy Director and Chief of Staff	Ms. Javon Gregoire
Chief Fiscal Officer (01/01/25 – Present)	Mr. Hemant Modi
Chief Fiscal Officer (12/07/24 – 12/31/24)	Vacant
Chief Fiscal Officer (07/01/23 – 12/06/24)	Mr. Darryl Williams
General Counsel (05/01/25 – Present)	Ms. Philina King
General Counsel (12/01/24 – 04/30/25)	Vacant
General Counsel (07/01/23 – 11/30/24)	Ms. Kristina Dion

AUTHORITY OFFICER

Chair of the Board (11/03/23 – Present)	Mr. David Olson
Chair of the Board (07/01/23 – 11/02/23)	Mr. Patrick Delfino

GOVERNING BOARD MEMBERS

Board Member	Mr. Patrick Delfino
Board Member	Mr. Kwame Raoul
Board Member	Mr. Brendan Kelly
Board Member	Mr. Tom Dart
Board Member	Ms. Eileen O’Neil Burke
Board Member	Ms. Mariyanna T. Spyropoulos
Board Member	Ms. Toni Preckwinkle
Board Member	Mr. James Chadd
Board Member	Mr. Sharone Mitchell, Jr.
Board Member	Mr. Keith Calloway
Board Member	Ms. Candice Adams
Board Member	Ms. Latoya Hughes
Board Member	Mr. Eric Rinehart
Board Member	Mr. Keith Grant

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

Board Member	Ms. Vickii Coffey
Board Member (08/04/23 – Present)	Mr. Ahmadou Drame
Board Member (09/01/23 – Present)	Dr. Sameer Vohra
Board Member (09/18/23 – Present)	Mr. Kendal Parker
Board Member (09/27/23 – Present)	Mr. Larry Snelling
Board Member (12/14/23 – Present)	Ms. Heidi Mueller
Board Member (02/13/24 – Present)	Mr. Eric P. Echevarria
Board Member (02/23/24 – Present)	Mr. Jerry Davis-EL
Board Member (06/09/25 – Present)	Mr. John King Holden
Board Member	Vacant

AUTHORITY OFFICE

The Illinois Criminal Justice Information Authority's office is located at:

60 E. Van Buren Street, Suite 650
Chicago, Illinois 60605



**ILLINOIS
CRIMINAL JUSTICE
INFORMATION AUTHORITY**

60 E. Van Buren Boulevard • 6th Floor • Chicago, Illinois 60605 • (312) 793-8550

MANAGEMENT ASSERTION LETTER

May 14, 2026

West & Company, LLC
Certified Public Accountants
919 E. Harris Avenue
Greenville, IL 62246

Ladies & 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 State of Illinois, Illinois Criminal Justice Information Authority (ICJIA). 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 ICJIA'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 ICJIA has materially complied with the specified requirements listed below.

- A. The ICJIA 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the ICJIA 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the ICJIA has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the ICJIA 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 ICJIA on behalf of the State or held in trust by the ICJIA 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, Illinois Criminal Justice Information Authority

SIGNED ORIGINAL ON FILE

Ms. Delrice Adams, Executive Director

SIGNED ORIGINAL ON FILE

Mr. Hemant Modi, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Ms. Philina King, General Counsel

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
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 or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	20	18
Repeated Findings	15	11
Prior Recommendations Implemented or Not Repeated	3	3

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	12	2023/2017	Failure to Conduct Adequate Site Visit Monitoring of Grantees	Material Weakness and Material Noncompliance
2025-002	14	2023/2017	General Failure to Prepare and Maintain Documentation	Material Weakness and Material Noncompliance
2025-003	17	2023/2017	Inadequate Controls Over Monitoring Grant Agreement Requirements	Material Weakness and Material Noncompliance
2025-004	21	2023/2017	Inadequate Controls Over Expenditures and Property	Material Weakness and Material Noncompliance
2025-005	24	2023/2023	Voucher Processing Weaknesses	Significant Deficiency and Noncompliance
2025-006	26	2023/2015	Noncompliance with the Violent Crime Witness Protection Act	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

**SCHEDULE OF FINDINGS
(CONTINUED)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-007	28	2023/2017	Non-Appointment of Members	Significant Deficiency and Noncompliance
2025-008	29	2023/2023	Receipt Processing Weaknesses	Significant Deficiency and Noncompliance
2025-009	31	2023/2021	Inadequate Controls Over I-9 Forms	Significant Deficiency and Noncompliance
2025-010	33	2023/2019	Noncompliance with Required Contracting Procedures	Significant Deficiency and Noncompliance
2025-011	34	2023/2023	Inadequate Controls Over the Annual Agency Workforce Reporting	Significant Deficiency and Noncompliance
2025-012	36	2023/2023	Change Control Weaknesses	Material Weakness and Material Noncompliance
2025-013	38	2023/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2025-014	40	2023/2023	Inadequate Controls Over Service Providers	Material Weakness and Material Noncompliance
2025-015	42	2023/2023	Weaknesses in Disaster Contingency Planning	Significant Deficiency and Noncompliance
2025-016	43	New	Inadequate Controls Over Employee Attendance Records	Significant Deficiency and Noncompliance
2025-017	45	New	Inadequate Controls Over Personal Services	Significant Deficiency and Noncompliance
2025-018	48	New	Inadequate Controls Over Census Data	Significant Deficiency and Noncompliance
2025-019	50	New	Noncompliance with the Illinois Criminal Justice Information Act	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

**SCHEDULE OF FINDINGS
(CONTINUED)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-020	51	New	Noncompliance with the Community Partnership for Deflection and Substance Use Disorder Treatment Act	Significant Deficiency and Noncompliance
Prior Finding Not Repeated				
A	53	2023/2021	Inadequate Controls Over GAAP Reporting	
B	53	2023/2023	Noncompliance with the Domestic Violence Fatality Review Act	
C	53	2023/2021	Inadequate Information Technology Access Controls	

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Authority personnel at an exit conference on May 4, 2026.

Attending were:

Illinois Criminal Justice Information Authority

Ms. Delrice Adams, Executive Director
Mr. Hemant Modi, Chief Fiscal Officer
Javon Gregoire, Deputy Director/Chief of Staff
Millicent McCoy, Assistant Deputy Director
Philina King, General Counsel
Juan Lyle, Chief Information Officer
Rise Maye, Director, Federal and State Grants Unit
Aaron O'Brien, Director, Federal and State Grants Unit
Timothy Lavery, Associate Director, Research & Analysis Unit
Amanda Klosky, Director of Research and Analysis

Office of the Auditor General

Mr. Reddy Bommareddi, Audit Manager

West & Company, LLC – Special Assistant Auditors

Mr. Michael Lawler, Partner
Mr. Tyler Hutchinson, Senior

The responses to the recommendations were provided by Hemant Modi, Chief Fiscal Officer, in a correspondence dated May 11, 2026.



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

Honorable Christopher B. Meister
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Criminal Justice Information Authority (Authority) 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 Authority is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Authority 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 Authority 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 Authority has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Authority 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 Authority on behalf of the State or held in trust by the Authority 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 Authority complied with the specified requirements in all material respects. An examination involves performing procedures

to obtain evidence about whether the Authority 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 modified 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 Authority's compliance with the specified requirements.

Our examination disclosed material noncompliance during the two years ended June 30, 2025. As described in the accompanying Schedule of Findings as items 2025-001 through 2025-004, 2025-012, and 2025-014, the Authority had not 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. As described in the accompanying Schedule of Findings as items 2025-001 through 2025-004, 2025-012, and 2025-014, the Authority had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Authority complied with the specified requirements during the two years ended June 30, 2025, 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 2025-005 through 2025-011, 2025-013, and 2025-015 through 2025-020.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2025-001 through 2025-004, 2025-012, and 2025-014 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2025-005 through 2025-011, 2025-013, and 2025-015 through 2025-020 to be significant deficiencies.

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

The Authority's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Authority'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

Greenville, Illinois
May 14, 2026

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-001 **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)

The Illinois Criminal Justice Information Authority (Authority) failed to conduct adequate site visit monitoring of its grantees in accordance with its Federal and State Grants Unit's Policies and Procedures (FSGU P&P).

During the last quarter of fiscal year 2021, the Authority's FSGU P&P implemented a new site visit policy to monitor State and local programs funded with State or federal funds.

Site Visits Conducted on New Programs and Continuing Programs

In order to test if the Authority complied with the requirement that all programs had two site visits within 36 months of the start of a program with the first site visit taking place within the first 12 months, we requested a listing of all new and continuing programs of the Authority during the examination period which would have been subjected to those requirements. We further requested the Authority provide information as to which of those programs had a site visit conducted either within 12 months of the new program's inception or within 24 months of the previous site visit, as applicable. In response to our request, the Authority provided a listing of 101 programs meeting the criteria. During testing of 101 programs, we noted site visits were not conducted for 23 (23%) programs, site visits were not timely conducted for 8 (8%) programs and site visits were not yet due for 15 (15%) programs. For the other 55 (54%) programs, we noted site visits were conducted timely, and we tested the adequacy of the site visits conducted in relation to site visit procedures outlined in the FSGU P&P site visit policy. See below for the discussion of the results of that testing.

Adequacy of Site Visits Conducted During the Examination Period

Of the 55 programs which had a site visit timely conducted during the examination period, we selected a sample of 10 grants to determine if the Authority performed the site visits as required by the FSGU P&P.

During testing of 10 grant files, we noted the following:

- For five (50%) grants, the site visit reports were not completed by the Grant Specialist within 10 days following the site visit. Specifically, the site visit reports were completed between 1 and 264 days late.
- For three (30%) grants, the site visit follow-up letters were not sent to the grantees.

Site Visits Conducted as a Requirement of the Grant Agreements

In order to test if the Authority complied with the requirement of a site visit being conducted as a result of it being a special fund requirement or as an award special condition in the applicable grant agreement, we requested, and the Authority provided, a listing of all grant agreements for active programs during the examination period. We selected a sample of 60 grants for detailed testing of the Authority's compliance with its responsibilities as outlined in grant agreements. All 60 grants contained a requirement for a site visit to be conducted. The results of our testing indicated the Authority did not conduct site visits for 20 grants (33%).

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-002 **FINDING** (General Failure to Prepare and Maintain Documentation)

The Illinois Criminal Justice Information Authority (Authority) failed to prepare and maintain adequate documentation supporting its administrative and fiscal operations.

We noted the following deficiencies when performing our compliance examination:

- During testing of 10 grant files in which the Authority conducted a grantee site visit during the examination period, we noted the site visit reports for five (50%) grants were not completed by the Grant Specialist within 10 days following the site visit. Specifically, the site visit reports were completed between 1 and 264 days late. Also, the site visit follow-up letters for three (30%) grants were not sent to the grantees. See Finding 2025-001.
- During testing of 60 grant agreements, we noted multiple exceptions in which reports/agreements/certifications/letters were not maintained within the grant's masterfile. As a result, we were unable to determine if the Authority had ever received the documentation from the grantee or if the documents were received by the Authority from the grantee but not filed into the grant masterfile. See Finding 2025-003.
- We conducted an analysis of the Authority's receipts data for fiscal years 2024 and 2025 and noted the Authority did not document the date the payment was received for two of 207 (1%) receipts. As such, we were unable to determine if the Authority deposited the receipts timely. See Finding 2025-008.
- During review of 47 employees' Employment Eligibility Verification (Form I-9) forms, we noted Section 1 of Form I-9 for six (13%) employees was not completed by the Authority. In addition, Section 2 of Form I-9 for one (2%) employee was not completed by the Authority. See Finding 2025-009.
- During review of the Authority's fiscal years 2023 and 2024 Agency Workforce Reports (Reports), we noted the support provided by the Authority did not agree with both fiscal years' Reports for multiple categories. Further, the following were not reported in the Authority's Reports for both fiscal years: a) the statistical percentage of minorities, women, and persons with physical disabilities in the agency work force receiving levels of State remuneration within incremented levels of \$10,000; b) the percentage of open positions of employment or advancement in the agency work force filled by minorities, women, and persons with physical disabilities; and, c) the percentage of minorities, women, and persons with physical disabilities employed within the agency work force as professional employees and contractual services employees. See Finding 2025-011.
- During testing of the Authority's system and application changes, we noted sixty (100%) sampled changes did not have change management documentation, thus we were unable to determine if change control was working effectively. See Finding 2025-012.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-002 **FINDING** (General Failure to Prepare and Maintain Documentation) (Continued)

The State Records Act (5 ILCS 160/8) requires the Authority to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Authority designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Authority’s activities.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with applicable law.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management indicated the exceptions noted above were due to staff turnover and competing priorities.

Failure to prepare and maintain adequate documentation of the Authority’s administrative and fiscal operations during the examination period inhibited our ability in completing our examination to provide useful and relevant feedback to the General Assembly regarding the Authority’s compliance with applicable laws, rules, and regulations. Further, it resulted in the Authority being unable to demonstrate it met each compliance requirement it was subjected to during the examination period. In addition, not preparing and maintaining adequate documentation represents noncompliance with the State Records Act and the Fiscal Control and Internal Auditing Act. (Finding Code No. 2025-002, 2023-002, 2021-002, 2019-002, 2017-002)

RECOMMENDATION

We recommend the Authority strengthen its internal controls over records maintenance for each area in which a compliance requirement is present.

AUTHORITY RESPONSE

We accept the recommendations.

The Authority has implemented a process to review, and establish as necessary, its system of internal fiscal and administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with the applicable law; and its required certifications are submitted on time to the Office of the Auditor General.

The Authority will strengthen its internal controls to ensure that all employee records are completed accurately and within required timeframes. The Authority has implemented a standardized checklist. This checklist is now used during onboarding to verify that all sections of Form I-9 are completed promptly and correctly. In addition, the processes have been established for the ongoing monitoring and to review the timeliness and accuracy of these submissions.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-002 **FINDING** (General Failure to Prepare and Maintain Documentation) (Continued)

The Authority will ensure that the date of the receipt is documented in cash receipts journal and on receipt document.

The Authority will:

- Update and formalize recordkeeping policies and procedures.
- Revise electronic grant management file structure.
- Provide staff training on documentation requirements and expectations.
- Hire an Administrative Assistant to support compliance.

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025**

2025-003 **FINDING** (Inadequate Controls Over Monitoring Grant Agreement Requirements)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over the monitoring of grant agreements under its purview.

The Authority uses the Grant Accountability and Transparency Act portal in conjunction with its grant-making to ensure grantees properly submit all certifications and information required prior to the grant being processed. During testing of 60 grant agreements, we noted the following:

Applicable Grant Agreement Section	# of Exceptions Noted	# of Grants with the Requirement	Error Rate %
<i>Failure to File in Timely Fashion:</i>			
<ul style="list-style-type: none"> ▪ Progress reports were submitted eight to ten days late or not submitted. 	23	60	38%
<ul style="list-style-type: none"> ▪ Fiscal reports were submitted one to 228 days after the due date or not submitted. 	44	60	73%
<ul style="list-style-type: none"> ▪ Closeout reports were submitted 71 and 160 days late or not submitted. 	12	60	20%
<p>Requirement: In order to preclude the possibility of the lapsing of funding, the Authority required the grantees to timely file all required reports. Reports included but are not limited to, quarterly fiscal reports, quarterly progress reports, and all reports included in the closeout materials. The quarterly fiscal and progress reports were due not more than 15 days after the end of each quarter unless another reporting schedule had been required or approved by the Authority. The final date for submission for all of the closeout material reports was 30 days after the end of the grant period.</p> <p>Failure to meet the reporting dates established for the particular reports results in the “freezing” of all funds to the grantee. Funds would be released following the completion of all the reporting requirements.</p>			

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025**

2025-003

FINDING (Inadequate Controls Over Monitoring Grant Agreement Requirements)
(Continued)

Applicable Grant Agreement Section	# of Exceptions Noted	# of Grants with the Requirement	Error Rate %
<p><i>Financial Statement Audit Reports and Consolidated Year-End Financial Reports (CYEFR):</i></p> <ul style="list-style-type: none"> ▪ Financial statement audit reports were not submitted by the grantee. ▪ CYEFR were not submitted by the Grantee. <p>Requirement: Grantees are required to complete and submit a CYEFR through the grantee portal. In addition, the grantees are required to submit the financial statement audit reports to the Authority either within (i) 30 calendar days after receipt of the auditor's report(s) or (ii) 180 days after the end of the audit period, whichever is earlier.</p>	27	60	45%
	29	60	48%
<p><i>Subcontracting:</i></p> <ul style="list-style-type: none"> ▪ The subcontractor agreement was not on file. As a result, we were unable to determine if the Authority reviewed and approved the subcontractor agreement prior to the subcontract's effective date and execution. <p>Requirement: Subcontracts over \$100,000 are to be submitted by the grantee for the Authority's review and approval prior to the subcontract's effective date and execution.</p>	1	32	3%
<p><i>Timekeeping:</i></p> <ul style="list-style-type: none"> ▪ Quarterly time keeping certifications were submitted 18 to 258 days late or not on file. 	29	60	48%

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025**

2025-003

FINDING (Inadequate Controls Over Monitoring Grant Agreement Requirements)
(Continued)

Applicable Grant Agreement Section	# of Exceptions Noted	# of Grants with the Requirement	Error Rate %
Requirement: Along with each quarterly report, the Implementing Agency is required to submit a quarterly time keeping certification to the Authority. The quarterly timekeeping certification requires a certification detailing 1) total hours on the program, and 2) total compensated hours, for every employee and volunteer.			
<p><i>Cost incurred prior to execution of grant agreement:</i></p> <ul style="list-style-type: none"> ▪ Approved pre-award cost letters were not on file. 	30	60	50%
<ul style="list-style-type: none"> ▪ The Financial Documentation Report was not submitted by the grantee. 	15	40	38%
<p>Requirement: The Grant Accountability and Transparency Act (30 ILCS 708/125) requires in the event a recipient or subrecipient incurs expenses related to the grant award prior to the execution of the grant agreement but within the term of the grant, and the grant agreement is executed more than 30 days after the effective date of the grant, the recipient or subrecipient is required to submit to the Authority a report that accounts for eligible grant expenditures and project activities from the effective date of the grant up to and including the date of execution of the grant agreement. The recipient or subrecipient is required to submit the report to the Authority within 30 days of execution of the grant agreement.</p> <p>In addition, the Authority's Pre-Award Cost Policy, Section III requires, for grants that are executed more than 30 days after the start of the period of performance, the grantee to submit a completed Financial Documentation Report detailing the pre-award costs within 30 days of the execution of the agreement.</p>			

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025**

2025-003 **FINDING** (Inadequate Controls Over Monitoring Grant Agreement Requirements)
(Continued)

Applicable Grant Agreement Section	# of Exceptions Noted	# of Grants with the Requirement	Error Rate %
Further, pre-award costs are not permitted unless specifically authorized by the Authority in the agreement.			

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated the exceptions noted were mostly attributed to staff workload and competing priorities.

Failure to monitor grantees' adherence to the conditions contained within the grant agreement represents noncompliance with the terms of the grant and could result in grantees reporting inaccuracies and State resources being used in an inefficient and ineffective manner. (Finding Code No. 2025-003, 2023-003, 2021-003, 2019-003, 2017-003)

RECOMMENDATION

We recommend the Authority strengthen its internal controls to ensure all reporting requirements are adhered to and ensure costs incurred prior to the execution of the grant agreement are timely submitted by the grantees.

AUTHORITY RESPONSE

We accept the recommendations.

The Authority is in the process of establishing the policy and procedures to ensure subrecipient Single Audit Report reviews are completed and documented in a timely manner. Additionally, the Authority will implement the procedures to ensure timely reconciliation of funds, issuance of Management Decision letters, and the initiation of the Stop Pay process. The Authority is in the process of hiring a full-time staff person to focus primarily on Grant Accountability and Transparency Act compliance requirements.

Also, the Authority will:

- Hire or assign an additional support required to check reports and submission deadlines.
- Establish standardized notification and escalation procedures (including Stop Pay, as applicable).
- Ensure required documentation (reports, audits, subcontracts, and certifications) is maintained in grant files.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-004 **FINDING** (Inadequate Controls Over Expenditures and Property)

The Illinois Criminal Justice Information Authority (Authority) failed to exercise controls over its expenditures and property.

During testing, we noted weaknesses within the Authority’s expenditure and property control processes, as noted below:

1) Inadequate Segregation of Duties

For non-payroll, non-grant, and non-fund transfer expenditures, we identified one employee having the authority to perform key elements of the expenditure and property control transaction cycles, including:

- **Authorization** (reviewing, initiating and approving transactions);
- **Custody** (receiving physical goods and verifying the receipt of the goods);
- **Record-keeping** (preparing entries and maintaining the Authority’s internal property records); and,
- **Reconciliation** (performing and preparing the Authority’s annual physical equipment inventory reconciliation).

In fiscal years 2024 and 2025, the Authority processed \$4,338,200 and \$4,535,354 in non-payroll, non-grant, and non-fund transfer expenditures, respectively.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority 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.

In addition, good business practices require the Authority to maintain an adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, ensure the accuracy and reliability of accounting data, and promote operational efficiency. Adequate segregation of duties would ensure the responsibility for recordkeeping and custody be separated to safeguard against waste, loss, unauthorized use, and misappropriation.

Authority management indicated the lack of staffing and competing priorities limited the Authority’s ability to adequately segregate duties.

Failure to limit the ability of one person to perform all functions of a transaction increases the likelihood of errors and irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-004 **FINDING** (Inadequate Controls Over Expenditures and Property) (Continued)

2) Inadequate Monthly Reconciliations

During testing of the Authority’s monthly reconciliations, we noted the following:

- Three of 28 (11%) monthly reconciliations of the Authority’s internal records to the Office of Comptroller’s (Comptroller) Monthly Agency Contract Report (SC-14) or the Monthly Obligation Activity Report (SC-15) were not performed.
- Two of 28 (7%) monthly reconciliations of the Authority’s internal records to the Comptroller’s Monthly Appropriations Status Report (SB01) were not performed.
- Two of 168 (1%) monthly reconciliations of the Authority’s internal records to the Comptroller’s Monthly Cash Report (SB05) were performed 539 and 631 days late.
- The Office of the Auditor General (OAG) generated and provided us Data Analytics performed over the SB05. We were provided with reports for six non-shared funds administered by the Authority. During our testing over the Data Analytics, we noted there were unreconciled differences between the Enterprise Resource Planning (ERP) system and the Statewide Accounting Management System (SAMS) regarding the ending cash balance totaling \$1,212,289 for Fiscal Year 2024 and \$23,846,259 for Fiscal Year 2025.

The Statewide Accounting Management System (SAMS) Manual (Procedure 07.30.20) requires the Authority to perform reconciliations of its internal records to the Comptroller’s reports on a monthly basis, within 60 days of the month end and report discrepancies to the Comptroller.

Further, the Fiscal Controls and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated the issues noted were due to competing priorities and staff shortages.

Failure to timely and properly document reconciliations of the Authority’s records to the Comptroller’s reports hinders the ability of staff to identify and correct errors which could result in incomplete and inaccurate financial information and represents noncompliance with the SAMS Manual. (Finding Code No. 2025-004, 2023-004, 2021-004, 2019-004, 2017-004)

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-004 **FINDING** (Inadequate Controls Over Expenditures and Property) (Continued)

RECOMMENDATION

We recommend the Authority review its personnel involved with its expenditure and property control processes to ensure no single person has incompatible duties, including segregating authorization, custody, recordkeeping, and reconciliation functions. We also recommend the Authority strengthen controls to ensure timely reconciliation of its activity to the Comptroller's records each month and investigate and resolve all discrepancies.

AUTHORITY RESPONSE

We accept the recommendation.

Since the start of this audit, the Authority has implemented a monthly review of reconciliations to be completed within sixty days of the month-end as required by the Office of Comptroller (IOC). The Authority has implemented additional steps over the SB05 cash reconciliation to ensure there are no unreconciled differences between the Enterprise Resource Planning (ERP) system and the Statewide Accounting Management System (SAMS).

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-005 **FINDING** (Voucher Processing Weaknesses)

The Illinois Criminal Justice Information Authority (Authority) did not timely submit its vouchers for payment to the Comptroller’s Office and approve for payment all interest due to vendors 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 Authority to determine whether certain key attributes were properly entered by the Authority’s staff into ERP. In order to determine the operating effectiveness of the Authority’s internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State’s ERP based on supporting documentation. The attributes tested were (1) vendor information, (2) expenditure amount, (3) object(s) of expenditure, and (4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

We then conducted an analysis of the Authority’s expenditures data for fiscal years 2024 and 2025 and noted the following:

- The Authority owed 5 vendors interest totaling \$2,302 in fiscal years 2024 and 2025; however, the Authority had not approved these vouchers for payment to the vendors.

The State Prompt Payment Act (Act) (30 ILCS 540/3-2) requires agencies to pay vendors who had not been paid within 90 days of receipt of a proper bill or invoice interest.

- The Authority did not timely approve 109 of 7,963 (1%) vouchers processed during the examination period, totaling \$6,547,081. We noted these vouchers were approved between 31 and 340 days after receipt of a proper bill or other obligating document.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Authority to timely review each vendor’s invoice and approve proper bills within 30 days after receipt. The Code (74 Ill. Admin. Code 1000.50) also requires the Authority to process payments within 30 days after physical receipt of Internal Service Fund bills.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.

In addition, during our testing of 40 travel vouchers, we noted the following:

- Six (15%) travel vouchers tested, totaling \$8,440, were for travel expenses incurred outside of the borders of the State of Illinois where the Authority did not timely request preapproval from the Governor's Office of Management and Budget (GOMB) for travel. The requests were submitted from 9 to 23 days before the date of departure.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-005 **FINDING** (Voucher Processing Weaknesses) (Continued)

- One (3%) travel voucher tested, totaling \$518, was for travel expenses incurred outside of the borders of the State of Illinois where the Authority did not request preapproval from GOMB for travel.
- Travel request forms for ten (25%) vouchers, totaling \$7,614, were not completed by employees.

The Code (80 Ill. Admin. Code 2800.700) requires travel outside of Illinois to be submitted to GOMB at least 30 days in advance of the departure date.

Additionally, the Authority’s Employee Handbook (Handbook), Office Services – Travel Arrangements, requires out-of-state travel to be approved by the executive director and submitted to GOMB no later than 30 days prior to the travel departure date. The Authority’s Employee Handbook also requires employees to complete travel request forms. In addition, the Handbook requires unit supervisors to approve the request forms before the requests are processed for payment.

Authority management stated these exceptions were due to staff turnover, staffing vacancies, and multiple competing priorities.

Failure to timely process proper bills and obligations due may result in noncompliance, unnecessary interest charges, and cash flow challenges for payees. Further, failure to approve vouchers for payment of interest due represents noncompliance with the Act. In addition, failure to exercise adequate controls over travel outside of the State of Illinois represents noncompliance with State laws and regulations. (Finding Code No. 2025-005, 2023-005)

RECOMMENDATION

We recommend the Authority timely approve proper bills and obligations due and approve vouchers for payment of interest due to vendors. Additionally, we recommend the Authority strengthen its internal controls governing travel expenditures to ensure full compliance with State laws and regulations.

AUTHORITY RESPONSE

We accept the recommendations.

The Authority will utilize ERP to run the PPI (Prompt Payment Interest) report to identify PPI owed to vendors. The accounting supervisor will run a monthly PPI report in ERP to identify any available PPI invoices and issue the payment.

The Authority will ensure that the processed vouchers will be approved on timely basis. Fiscal processors will submit a request to the accounting supervisor for review and approval of their vouchers processed for that day. Upon receipt of the request, the accounting supervisor will review and approve the processed vouchers on a timely basis.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-006 **FINDING** (Noncompliance with the Violent Crime Witness Protection Act)

The Illinois Criminal Justice Information Authority (Authority) did not comply with the requirements of the Violent Crime Witness Protection Act (Act). In Fiscal Years 2024 and 2025, the Authority received funding from the General Assembly for the Violent Crime Witness Protection Program (Program).

During the examination period, the Authority drafted administrative rules for the Program which became effective on February 16, 2024. However, we noted the following:

- The Authority had not yet provided financial assistance under the Program. The purpose of the Program is to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of violent crime, and appropriate related persons as required by the Act.
- The Authority did not assist the State’s Attorneys and local law enforcement agencies in protecting victims and witnesses who are aiding in the prosecution of perpetrators of violent crime, and appropriate related persons.

The Act (725 ILCS 173/10) requires the Authority to establish a program to provide financial assistance to State’s Attorney’s offices and local law enforcement agencies for the establishment and maintenance of violent crime witness programs to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of violent crime and appropriate related persons or victims and witnesses determined by the Authority to be at risk of a discernible threat of violent crime. The Act (725 ILCS 173/20) also requires the Authority to assist State's Attorneys and local law enforcement agencies in protecting victims and witnesses who are aiding in the prosecution of perpetrators of violent crime, and appropriate related persons or victims and witnesses determined by the Authority to be at risk of a discernible threat of violent crime.

Effective May 10, 2022, Public Act 102-0756 changed the title of 725 ILCS 173 from Gang Crime Witness Protection Act of 2013 to Violent Crime Witness Protection Act.

Authority management indicated the Program was not established due to competing priorities.

Failure to establish and administer the Program resulted in noncompliance with the Act. (Finding Code No. 2025-006, 2023-006, 2021-005, 2019-005, 2017-005, 2015-004)

RECOMMENDATION

We recommend the Authority implement the Program by providing financial assistance and assist the State’s Attorneys and local law enforcement agencies as required.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-007 **FINDING** (Non-Appointment of Members)

The Illinois Criminal Justice Information Authority’s (Authority) Board (Board) did not have the required number of appointed members during the examination period.

During testing, we noted the Board was not composed of the required members as outlined in the Illinois Criminal Justice Information Act (Act). As of June 30, 2025, the Board did not have a sheriff from a county other than Cook County appointed by the Governor. Also, one Board member appointed by the Governor exceeded the 4-year term limit.

The Act (20 ILCS 3930/4) requires the Board to consist of 25 members, including a sheriff from a county other than Cook County, two individuals who report having been incarcerated, and four members of the general public appointed by the Governor. In addition, the members of the Board appointed by the Governor serve for a term not to exceed 4 years.

Authority management stated, as they did in the prior examination, there were occasional delays in identifying appropriate replacements due to significant turnover of Board members.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Failure to appoint members to the Board represents noncompliance with State law and may inhibit the Board’s ability to fulfill its duties and responsibilities effectively and efficiently. (Finding Code No. 2025-007, 2023-007, 2021-007, 2019-007, 2017-010)

RECOMMENDATION

We recommend the Authority work with the Governor’s Office to have the Board members appointed as required by State law.

AUTHORITY RESPONSE

We accept the recommendations.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-008 **FINDING** (Receipt Processing Weaknesses)

The Illinois Criminal Justice Information Authority (Authority) did not timely submit receipts for deposit into the State’s treasury.

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 receipt testing at the Authority to determine whether certain key attributes were properly entered by the Authority’s staff into the ERP. In order to determine the operating effectiveness of the Authority’s internal controls related to receipt processing, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP System based on supporting documentation. The attributes tested were (1) amount, (2) fund being deposited into, (3) date of receipt, (4) date deposited, and (5) SAMS Source Code.

We then conducted an analysis of the Authority’s receipts data for fiscal years 2024 and 2025 to determine compliance with the State Officers and Employees Money Disposition Act (Act), noting the following noncompliance:

- The Authority did not document the date of receipt for two of 207 (1%) receipts. As such, we were unable to determine if the Authority deposited the receipts timely.
- The Authority did not deposit 1 receipt item, exceeding \$500 but less than \$10,000, within 48 hours.
- The Authority did not deposit 1 receipt item, less than \$500, on the 1st or 15th of the month, whichever was earlier.

The Act (30 ILCS 230/2(a)) requires the Authority to pay into the State treasury any single item of receipt exceeding \$10,000 on the day received. Additionally, receipt items totaling \$10,000 or more are to be deposited within 24 hours. Further, receipt items, in total exceeding \$500 but less than \$10,000, are to be deposited within 48 hours. Lastly, receipt items totaling less than \$500 are to be deposited once the total exceeds \$500 or on the 1st or 15th of the month, whichever is earlier.

Authority management indicated the exceptions occurred due to administrative errors in documenting receipt dates and ensuring compliance with statutory deposit deadlines.

Failure to timely deposit receipts delays the recognition of available cash within the State Treasury, could delay the payment of State obligations, and represents noncompliance with the Act. (Finding Code No. 2025-008, 2023-008)

RECOMMENDATION

We recommend the Authority strengthen internal controls to ensure receipts are timely deposited within the timelines set by the Act.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-008 **FINDING** (Receipt Processing Weakness) (Continued)

AUTHORITY RESPONSE

We accept the recommendations.

The Authority has already acquired a remote check deposit scanner during FY24 allowing the fiscal staff to deposit the checks remotely the day they are received.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-009 **FINDING** (Inadequate Controls Over I-9 Forms)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over the Employment Eligibility Verification (I-9) forms.

During our review of 47 employees' I-9 forms, we noted the following:

- Six (13%) employee's Section 1 of I-9 forms were not completed or retained by the Authority.
- One (2%) employee's Section 2 of I-9 form was not completed by the Authority.
- Two of 11 (18%) new employees' I-9 forms did not report the first day of employment on the I-9 form and Section 2 of the I-9 forms were completed 6 and 204 days after first day of employment.

The Code of Federal Regulation (Code) (8 CFR § 274a.2(a)(3)) requires an employer to examine documents that evidence the identity and employment authorization of the individual. The employer must complete an attestation on the I-9 form under penalty of perjury. Also, the Code (8 CFR § 274a.2(b)(1)(i)(A)) requires the employee to complete Section 1 of I-9 form at the time of hire and sign the attestation with a handwritten or electronic signature. Further, the Code (8 CFR § 274a.2(b)(1)(ii)(B)) requires the employer to review and verify Section 2 of I-9 form within three business days of the hire and sign the attestation with a handwritten signature or electronic signature.

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should ensure I-9 forms are timely and properly completed.

This finding was first reported during the fiscal year ended June 30, 2021. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated the noncompliance was due to competing priorities and deficiencies in administrative processes.

Failure to complete I-9 forms within the required timeframe is a violation of federal laws and could expose the Authority to penalties. (Finding Code No. 2025-009, 2023-009, 2021-009)

RECOMMENDATION

We recommend the Authority strengthen its internal controls over employee verifications to ensure timely and proper completion of I-9 forms.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-009 **FINDING** (Inadequate Controls Over I-9 Forms) (Continued)

AUTHORITY RESPONSE

We accept the recommendations.

To strengthen our internal controls and ensure that all employee records are completed accurately and within required timeframes, the Authority has implemented a standardized checklist. This checklist is now used during onboarding to verify that all sections of Form I-9 are completed promptly and correctly. In addition, we have established ongoing monitoring procedures to review the timeliness and accuracy of these submissions.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-010 **FINDING** (Noncompliance with Required Contracting Procedures)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over contracts to ensure contracts are timely filed with the Office of Comptroller.

Two of six (33%) contracts tested, totaling \$77,240, were not timely filed with the Office of Comptroller, with delays of 14 and 128 days.

The Illinois Procurement Code (Code) (30 ILCS 500/20-80) requires whenever a grant, or a contract liability, except for: (1) contracts paid from personal services, or (2) contracts between the State and its employees to defer compensation in accordance with Article 24 of the Illinois Pension Code, exceeding \$20,000 is incurred by any State agency, a copy of the contract, purchase order, grant, or lease shall be filed with the Office of Comptroller within 30 calendar days thereafter.

This finding was first reported during the fiscal year ended June 30, 2019. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated the untimely filed contracts were due to staffing levels, contract volumes, and competing priorities.

Failure to timely file contracts with the Office of Comptroller results in noncompliance with State statutes and regulations. (Finding Code No. 2025-010, 2023-010, 2021-010, 2019-010)

RECOMMENDATION

We recommend the Authority strengthen its controls to ensure contracts are filed with the Office of Comptroller in accordance with State law.

AUTHORITY RESPONSE

We accept the recommendations.

The Authority will file contracts with the Office of Comptroller (IOC) within 30 days of execution. Upon execution of the agreement, the Federal State and Grants Unit will submit contracts to Fiscal Department, who will then obligate the contract with the IOC. The Authority will provide any additional support requested by IOC to obligate the contracts within the allotted time.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-011 **FINDING** (Inadequate Controls Over the Annual Agency Workforce Reporting)

The Illinois Criminal Justice Information Authority (Authority) lacked adequate internal control over preparation of its annual Agency Workforce Report (Report).

The Report is required to be submitted annually to the Governor's Office and the Office of the Secretary of State to provide data relative to: (1) the number and income levels of Agency employees, (2) the number of employees by gender, (3) the number of employees by minority group, (4) the number of employees with physical disabilities, (5) the number of open positions of employment, and (6) the total number of persons employed as professionals.

During our review of the Authority's fiscal years 2023 and 2024 Reports that were due in fiscal years 2024 and 2025, respectively, we noted:

- The Fiscal Year 2024 Report was filed one day late.
- The Authority did not report the following in its Fiscal Year 2023 and Fiscal Year 2024 Reports:
 - The statistical percentage of minorities, women, and persons with physical disabilities receiving levels of State remuneration within incremented levels of \$10,000.
 - The percentage of open positions of employment or advancement filled by minorities, women, and persons with physical disabilities.
 - The percentage of minorities, women, and persons with physical disabilities employed as professional employees and contractual services employees.

Further, the Authority failed to submit corrected Reports for Fiscal Year 2021 and Fiscal Year 2022 with the Office of the Governor and Secretary of State after errors were identified in the prior examination.

The State Employment Records Act (Act) (5 ILCS 410/1 et seq.) requires State agencies to annually report to the Office of the Secretary of State and the Governor's Office the number of minorities, women, professional employees, and physically disabled persons along with related salary and statistical information to provide State officials and administrators with the information to help guide efforts to achieve a more diversified workforce.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial statistical reports. Effective internal controls should include procedures to ensure accurate reports are submitted to the Governor's Office and the Office of the Secretary of State.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-012 **FINDING** (Change Control Weaknesses)

The Illinois Criminal Justice Information Authority (Authority) had weaknesses in its change management controls.

In order to carry out its mission, the Authority utilizes various systems and applications. We requested the Authority provide a listing of changes made to its critical applications. In response to our request, the Authority provided a listing; however, they did not provide documentation demonstrating the population was complete and accurate. Due to these conditions, we were unable to conclude the Authority’s population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36).

Even given the limitations noted, we tested a sample of 60 changes and noted the following:

- All 60 (100%) changes lacked documentation that testing was performed and associated approvals were obtained.
- All 60 (100%) changes lacked supporting documentation to determine if duties were properly segregated.

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

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, Configuration Management and System and Services Acquisition sections, requires entities to implement controls over changes to their environment, applications and data. Additionally, changes are required to follow the entity’s change management procedures.

Further, according to the Authority’s *Technology Change Management Policies and Procedures Guide*, all change requests must be documented within the Authority’s technology platform, and are required to follow the established multiple level approval process and testing depending on the complexity of the change.

Authority management indicated the exceptions noted above were due to inadequate change management controls, including the absence of standardized documentation requirements and supervisory monitoring, in addition to resource constraints.

The lack of enforcement of change management controls could lead to unauthorized, improper, or erroneous changes to the Authority’s environment, applications and data. (Finding Code No. 2025-012, 2023-014)

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-012 **FINDING** (Change Control Weaknesses) (Continued)

RECOMMENDATION

We recommend the Authority enforce its change management policies and procedures to ensure that documentation of change authorizations, approvals, and testing is maintained.

AUTHORITY RESPONSE

We accept the recommendations.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-013 **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Illinois Criminal Justice Information Authority (Authority) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

As a result of the Authority’s mission to improve the administration of the criminal justice system in the State through centralized information, the Authority maintains computer systems that contain confidential information derived from both criminal and violent incidents.

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 Authority’s cybersecurity program, practices and control of confidential information, we noted the Authority had not:

- Required employees or contractors to annually acknowledge the receipt of the Authority’s security policies and procedures.
- Developed formal policies and procedures related to employee onboarding.
- Developed policies and procedures for tracking equipment items with confidential, sensitive, or personally-identifiable information, including protecting data from initial acquisition until disposal on both State-owned and State-used media.
- Developed a formal project management framework (including policies and procedures governing system development) to ensure new applications are adequately developed and implemented in accordance with management’s expectations.
- Conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Developed a data classification methodology, classified its data, and ensured adequate protection of its data.

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.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority 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.

This finding was first reported during the fiscal year ended June 30, 2021. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-013 **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

Authority management indicated the exceptions noted above were due to the lack of resources and the belief that the existing policies and procedures were adequate.

The lack of adequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities, which could ultimately lead to the Authority’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2025-013, 2023-015, 2021-013)

RECOMMENDATION

We recommend the Authority:

- Ensure employees or contractors are required to annually acknowledge the receipt of the Authority’s security policies and procedures.
- Develop policies and procedures related to employee onboarding.
- Develop policies and procedures related to tracking equipment items with confidential, sensitive, or personally-identifiable information, including protecting data from initial acquisition until disposal on both State-owned and State-used media.
- Develop a project management framework (including policies and procedures governing system development) to ensure new applications are adequately developed and implemented in accordance with management’s expectations.
- Conduct a comprehensive risk assessment, or implement risk reducing internal controls.
- Classify data in accordance with its data classification policy and ensure the data classification methodology addresses associated data protections.

AUTHORITY RESPONSE

We accept the recommendations.

The Authority will implement corrective actions to strengthen its cybersecurity programs and practices. Specifically, the Authority will: establish an annual security policy acknowledgment process requiring all employees and contractors to formally attest to receipt of the Authority’s security policies and procedures; develop and implement policies and procedures governing employee onboarding to ensure appropriate access provisioning and security awareness from the point of hire; develop policies and procedures for tracking equipment containing confidential, sensitive, or personally identifiable information throughout its lifecycle, from acquisition through disposal, for both State-owned and State-used media; develop a project management framework, including policies and procedures governing system development, to ensure new applications are developed and implemented in accordance with management expectations; conduct a comprehensive risk assessment and implement risk-reducing internal controls to identify and address cybersecurity vulnerabilities; and classify data in accordance with the Authority’s data classification policy, ensuring the methodology addresses associated data protections. The Authority is committed to dedicating the necessary resources to fully implement these corrective actions in a timely manner.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-014 **FINDING** (Inadequate Controls over Service Providers)

The Illinois Criminal Justice Information Authority (Authority) had not implemented adequate controls over its service providers.

We requested the Authority provide the population of service providers utilized during the examination period to determine if they had reviewed the internal controls over their service providers. In response to our request, the Authority provided a listing of eight service providers; however, the Authority did not ensure the population was complete and accurate.

Due to these conditions, we were unable to conclude the Authority’s population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36). Even given the population limitations noted above, we performed testing of the eight identified service providers.

During testing, we noted for all eight (100%) service providers, the Authority had not:

- Conducted an analysis of System and Organizational Control (SOC) reports to determine the impact of the modified opinion(s) or the noted deviations.
- Conducted an analysis of the Complementary User Entity Controls (CUECs) documented in SOC reports.

Additionally, we noted four additional service providers for which the Authority had not obtained SOC reports or conducted independent internal control reviews.

The Authority is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to assure its critical and confidential data are adequately safeguarded. This responsibility is not limited due to the processes being outsourced.

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 (NIST), Maintenance and System and Services Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities’ internal controls related to the services provided. Such assurance may be obtained via SOC reports or independent reviews.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority 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.

Authority management indicated the Authority did not have resources to identify, assess, and monitor service providers during the examination period.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-014 **FINDING** (Inadequate Controls over Service Providers) (Continued)

Without obtaining and reviewing SOC reports or another form of independent internal controls review, the Authority does not have assurance the service providers' internal controls are adequate and operating effectively. (Finding Code No. 2025-014, 2023-016)

RECOMMENDATION

We recommend the Authority obtain SOC reports or conduct independent internal control reviews, at least, annually over its service providers. In addition, we recommend the Authority:

- Conduct an analysis of SOC reports obtained to determine the impact of the modified opinion(s) or the noted deviations; and
- Conduct an analysis of the CUECs documented in SOC reports.

AUTHORITY RESPONSE

We accepts the recommendations.

The Authority will implement corrective actions to strengthen controls over its service providers. Specifically, the Authority will: establish a formal process to obtain System and Organizational Controls (SOC) reports, or conduct independent internal control reviews, at least annually for all service providers; conduct a thorough analysis of SOC reports obtained to determine the impact of any modified opinions or noted deviations on the Authority's operations; conduct an analysis of the Complementary User Entity Controls (CUECs) documented in SOC reports to ensure the Authority is meeting its responsibilities as a user entity; and develop a comprehensive and accurate inventory of all service providers utilized by the Authority to ensure the population is complete. The Authority recognizes its responsibility for maintaining adequate oversight of outsourced services and is committed to allocating the resources necessary to implement these corrective actions.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-015 **FINDING** (Weaknesses in Disaster Contingency Planning)

The Criminal Justice Information Authority (Authority) did not ensure adequate recovery plans were maintained.

The Authority maintains computer systems that contain confidential information derived from both criminal and violent incidents as part of its mission to improve the administration of the criminal justice system in the State through centralized information.

During our review of the Authority’s Disaster Recovery Plan (Plan), dated August 2019, we noted the Plan:

- Did not reflect its current environment.
- Had not been formally tested during the examination period.

The Contingency Planning Guide for Federal Information Systems published by the National Institute of Standards and Technology (NIST) requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority 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.

Authority management indicated the lack of resources resulted in the above exceptions.

Inadequate recovery plans could result in delayed recovery of the Authority’s operations and affect the Authority’s ability to fulfill its mission. (Finding Code No. 2025-015, 2023-018)

RECOMMENDATION

We recommend the Authority review the Plan to ensure it reflects the current environment and test the Plan at least annually.

AUTHORITY RESPONSE

We accept the recommendations.

The Authority will implement corrective actions to strengthen its disaster contingency planning. Specifically, the Authority will review and update its Disaster Recovery Plan (Plan) to ensure it accurately reflects the current operational environment, including updated system inventories, personnel responsibilities, recovery time objectives, and recovery procedures. The Authority will also establish a formal process to test the Plan at least annually, with results documented and reviewed by appropriate Authority leadership.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-016 **FINDING** (Inadequate Controls Over Employee Attendance Records)

The Illinois Criminal Justice Information Authority (Authority) did not maintain adequate controls over its employees' timesheets and leave requests.

During our review of 47 employees' timesheets and leave requests, we noted the following:

- Fifty-seven of 204 (28%) timesheets were submitted by the employee one to 357 days late.
- Ninety-eight of 204 (48%) timesheets were approved by the supervisor one to 362 days late.
- Twenty-five of 204 (12%) timesheets were not completed by the employee.
- One of 204 (1%) timesheets was not approved by a supervisor.
- Two of 50 (4%) employee leave requests were submitted one and two days late.
- Nine of 50 (18%) employee leave requests were approved one to 16 days late.
- Two of 50 (4%) employee leave requests lacked supporting documentation indicating the leave was formally requested or approved.

The State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)) requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. Additionally, the Authority's Personnel Policies and Procedures require all employees' timesheets to be submitted through eTime, or to the Office of Human Resources for employees not in eTime, three business days following the end of the pay period. Further, the Authority's Personnel Policies and Procedures require timesheets to be approved by supervisors to ensure accurate reimbursement of time worked.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with applicable law and funds are safeguarded against waste, loss, unauthorized use and misappropriation. Effective internal controls should include procedures to ensure that timesheets are submitted and approved in a timely manner.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 303.350) requires State employees to provide advance notice of absence whenever possible. The Authority's Handbook, Timekeeping section, requires employees to submit a request for time off, which should be approved by their immediate supervisor prior to the date of the absence.

Authority management stated the noncompliance was due to lack of resources and oversight.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-016 **FINDING** (Inadequate Controls Over Employee Attendance Records) (Continued)

Submission of employee timesheets is a systematic and uniform approach to ensure no employee is misreporting their time spent on official Authority business. Failure to timely submit timesheets and obtain proper approvals may result in incorrect compensation for services rendered. Failure to timely submit absence requests and obtain approvals may result in inaccurate payroll and improper leave usage. Further, failure to ensure all employees comply with time reporting requirements results in noncompliance with the Authority's Personnel Policies and Procedures. (Finding Code No. 2025-016)

RECOMMENDATION

We recommend the Authority strengthen its controls over timekeeping and leaves of absence to ensure timesheets and leave requests are timely submitted and approved.

AUTHORITY RESPONSE

We accept the recommendations.

Our team is implementing strengthened internal controls to improve the timeliness and accuracy of attendance submissions and approvals. These enhancements will help ensure that timesheets and leave requests are completed, reviewed, and documented in a consistent and timely manner moving forward.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-017 **FINDING** (Inadequate Controls Over Personal Services)

The Illinois Criminal Justice Information Authority (Authority) did not maintain adequate controls over its personal services function.

During our testing of performance evaluations for 47 employees during fiscal years 2024 and 2025, we noted the following:

- 31 (66%) employees did not have performance evaluations for one or both fiscal years.
- The performance evaluations for nine (19%) employees were completed 45 to 611 days late for one of the fiscal years.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270) requires performance records to include an evaluation of employee performance prepared by each agency not less than annually.

Authority management stated the missed and untimely performance evaluations were caused by competing priorities and oversight.

Employee performance evaluations are an effective management tool for helping employees work toward common goals. Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations.

During our testing of separated employees, we noted the following:

- One of 11 (9%) employees who separated during the examination period, was not paid their lump sum payment upon separation. The Authority owed the employee \$786 at the time of separation, which they subsequently paid to the employee after the auditors brought it to their attention.
- One of 11 (9%) employees who separated during the examination period, remained on the payroll for two subsequent pay periods after the separation date. As a result, the Authority overpaid the former employee \$9,202, which was later recovered.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Authority management indicated untimely removal from payroll and failure to pay an employee's lump sum was due to oversight and the failure to review separation documents before preparing and signing the payroll voucher.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-017 **FINDING** (Inadequate Controls Over Personal Services) (Continued)

During our testing of 47 employee payroll files, we noted the following:

- Seven of 47 (15%) employees' rate of pay did not match the supporting documentation.
- Five of 47 (11%) employees did not have documentation supporting their rate of pay.

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

Authority management stated the lack of supporting documentation was due to oversight.

Failure to establish and maintain adequate fiscal and administrative controls over personal services represents noncompliance with laws, rules, and regulations, and could result in inaccurate payroll expenditures and unapproved payroll expenditures. (Finding Code No. 2025-017)

RECOMMENDATION

We recommend the Authority strengthen its procedures and internal controls for:

- Monitoring employee performance evaluations to ensure performance evaluations are completed timely;
- Ensuring personnel transactions are timely recorded and reviewed for separated employees; and
- Ensuring each employee's rate of pay is accurate and documentation for employees' rate of pay is maintained.

AUTHORITY RESPONSE

We accept the recommendations.

To strengthen compliance with and improve overall internal controls, the Authority is developing a performance evaluation tracking system that will provide better oversight of evaluation due dates, reminders, and completion. This system will help ensure evaluations are conducted annually and documented consistently.

In addition, the State of Illinois is developing a statewide platform that will allow agencies to more easily track evaluation due dates and submissions. Once implemented, we will integrate this tool into our internal processes to further enhance accountability and uniformity.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-017 **FINDING** (Inadequate Controls Over Personal Services) (Continued)

The Authority is also implementing improved controls to ensure personnel transactions for separated employees are recorded and reviewed in a timely manner. These enhancements will support accurate processing of employment status changes and reduce the risk of delays or omissions.

Finally, we are strengthening procedures to verify the accuracy of each employee's rate of pay and to ensure all supporting documentation is properly maintained. These steps will help ensure pay records are complete, accurate, and consistently reviewed.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-018 **FINDING** (Inadequate Internal Controls over Census Data)

The Illinois Criminal Justice Information Authority (Authority) did not timely complete the census data reconciliation to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the Authority's employees are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pensions and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Finally, we noted CMS' actuaries use SERS' census data records to prepare the OPEB actuarial valuation.

During testing, we noted the Authority did not complete a reconciliation of its Fiscal Year 2024 census data recorded by SERS to its internal records until after auditors requested it. As a result, the reconciliation was completed 337 days late.

For employers participating in plans with multiple-employer and cost-sharing characteristics, the American Institute of Certified Public Accountants' Audit and Accounting Guide: State and Local Governments (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.185 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to its underlying records for changes occurring during the current year. The Authority was required to submit this information to SERS. SERS provided written notification of this requirement through email correspondence to the Authority, which specified a submission due date of December 2, 2024.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-018 **FINDING** (Inadequate Internal Controls over Census Data) (Continued)

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Authority management stated the untimely reconciliation of its census data was caused by staff turnover.

Failure to timely reconcile active members' census data reported to and held by SERS to the Authority's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the State's pension and OPEB balances, which may result in a misstatement of these amounts. (Finding Code No. 2025-018)

RECOMMENDATION

We recommend the Authority timely complete the SERS annual reconciliation of its active members' census data from its underlying records to SERS data.

AUTHORITY RESPONSE

We accept the recommendations.

We acknowledge the finding regarding the untimely completion of the census data reconciliation. The Authority is taking the necessary steps to strengthen internal controls and ensure that all census information submitted to our pension and OPEB plans is complete, accurate, and provided within required timeframes.

To address the delays caused by staff turnover, the Authority is implementing improved procedures and cross-training to ensure continuity of responsibilities and reduce the risk of future backlogs. We are also enhancing our internal review processes to better align with the requirements and implementing administrative controls to support the preparation of reliable financial and statistical reports.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-019 **FINDING** (Noncompliance with the Illinois Criminal Justice Information Act)

The Illinois Criminal Justice Information Authority (Authority) failed to comply with the Illinois Criminal Justice Information Authority Act (Act).

During testing, we noted the Firearm Prohibitors and Records Improvement Task Force (Task Force) did not submit an application with and through the Authority for federal funds from the National Instant Criminal Background Check System (NICS) Acts Record Improvement Program as required by the Act. The Act became effective January 1, 2022.

The Act (20 ILCS 3930/7.9(b)) requires the Task Force to submit an application with and through the Authority for federal funds from the NICS Acts Record Improvement Program.

Authority management indicated the Task Force did not pursue an application due to competing priorities.

Failure to pursue filing an application for federal funds from the NICS Acts Record Improvement Program represents noncompliance with the Act. (Finding Code No. 2025-019)

RECOMMENDATION

We recommend the Authority work with the Task Force to develop and implement internal controls to ensure timely evaluation of federal funding opportunities, and to comply with the requirements of the Act by actively pursuing and submitting applications for federal funding.

AUTHORITY RESPONSE

We accept the recommendation that the Firearm Prohibitors and Records Improvement Task Force submit an application for federal funds through the NICS Acts Records Improvement Program.

The Firearm Prohibitors and Records Improvement Task Force has partially complied with the statutory requirement to “submit a coordinated application with and through the Illinois Criminal Justice Information Authority for federal funds from the National Criminal History Improvement Program and the NICS Acts Record Improvement Program” (20 ILCS 3930/7.9(b)). The Task Force, through the Authority, submitted an application for the former but not the latter. After a hiatus during which an NICS Acts Record Improvement Program grant solicitation was not made available by the federal government on the usual cadence, a combined federal fiscal year 2025 National Criminal History Improvement Program / NICS Acts Record Improvement Program grant solicitation was made available on January 14, 2026. Thus, it is anticipated that a solicitation for federal fiscal year 2026 funds will be made available prior to repeal of 20 ILCS 3930/7.9 on July 1, 2027. Should this be the case, the Authority will, in its administrative role, work with the Task Force to submit an application.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-020

FINDING (Noncompliance with the Community Partnership for Deflection and Substance Use Disorder Treatment Act)

The Illinois Criminal Justice Information Authority (Authority) failed to make deflection program statistical data available to the Department of Human Services (Department) as required by the Community Partnership for Deflection and Substance Use Disorder Treatment Act (Act).

The Authority failed to provide documentation that deflection program statistical data was made available to the Department of Human Services, Division of Substance Use Prevention and Recovery (Department) as required by the Act during Fiscal Years 2024 and 2025.

The Act (50 ILCS 71/25(b)) requires the Authority to make deflection program statistical data available to the Department which includes, but is not limited to, demographic information on program participants, number of law enforcement encounters that result in a treatment referral, and time from law enforcement encounter to treatment engagement.

Authority management indicated the failure to retain documentation substantiating the data was made available to the Department was due to the Authority's belief the data was not needed by the Department.

Failure to make the data available might hinder the ability of the Department to perform its functions and is noncompliance with the Act. (Finding Code No. 2025-020)

RECOMMENDATION

We recommend the Authority implement procedures to ensure all deflection program statistical data required under the Act is timely compiled, reviewed, and provided to the Department. Further, we recommend the Authority establish clear responsibilities, deadlines, and internal controls to ensure full compliance with statutory reporting requirements.

AUTHORITY RESPONSE

The Authority accepts the recommendation and acknowledges the auditors' concern regarding the lack of documentation demonstrating that deflection program statistical data were made available to the Illinois Department of Human Services (DHS) during FY2024 and FY2025.

Although the Authority was unable to locate documentation demonstrating that notification regarding the availability of the data was transmitted to DHS during FY2024, the Authority has consistently maintained and made the data available to DHS through existing grant management and program monitoring processes. The data is maintained by the Authority's Federal and State Grants Unit as part of grant performance monitoring activities and may be accessed by DHS upon request through Authority staff. Requests and responses are transmitted electronically for documentation and tracking purposes.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-020

FINDING (Noncompliance with the Community Partnership for Deflection and Substance Use Disorder Treatment Act) (Continued)

Department staff confirmed via email that DHS was aware the data were available during FY2024 and FY2025. While neither Department staff nor Authority staff were able to locate the original FY2024 notification email, the Authority did locate documentation from September 2025 demonstrating the Authority’s standard practice of electronically transmitting and documenting the availability of additional data to DHS.

The Authority notes that 50 ILCS 71/25(b) requires the Authority to make deflection program statistical data available to DHS, but does not prescribe a specific method, schedule, or format for transmission.

The Authority believes that its practice of maintaining and providing DHS with ongoing access to deflection program data satisfies the statutory obligation during the FY2024–FY2025 audit period. However, the Authority agrees that additional formalization of documentation and communication procedures would strengthen internal controls for future notifications and responses to interagency data requests. Accordingly, the Authority will implement procedures to standardize documentation related to the availability, request, and transmission of deflection program statistical data to DHS.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2025

A. **FINDING** (Inadequate Controls over GAAP Reporting)

During the prior examination, the Illinois Criminal Justice Information Authority (Authority) did not accurately report Generally Accepted Accounting Principles (GAAP) Reporting information to the Office of Comptroller.

During the current examination, testing of these forms is no longer being performed as part of individual agency engagements. As part of the transition to the Statewide Annual Comprehensive Financial Report (ACFR) audit approach, the auditors responsible for the ACFR and the Statewide Single Audit are considering the information reported on these forms. (Finding Code No. 2023-011, 2021-011)

B. **FINDING** (Noncompliance with the Domestic Violence Fatality Review Act)

During the prior examination, the Authority failed to comply with the Domestic Violence Fatality Review Act (Act).

During the current examination, we noted the Authority filed a 2023 and 2024 annual report with the Governor and General Assembly. However, the Authority submitted the 2023 annual report 10 days late. The exceptions identified were reported in the Authority's *Report of Immaterial Findings*. (Finding Code No. 2023-013)

C. **FINDING** (Inadequate Information Technology Access Controls)

During the prior examination, the Authority had not implemented adequate internal controls related to its system and application access and control.

During the current examination, our testing noted the Authority improved internal controls over system access and control. (Finding Code No. 2023-017, 2021-014)