



**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
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  
EXECUTIVE ETHICS COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

**TABLE OF CONTENTS**

<i>State Compliance Examination Report</i>	<b><u>Page</u></b>
Commission Officials	1
Management Assertion Letter	3
State Compliance Report	
Summary	5
Independent Accountant's Report on State Compliance and on Internal Control over Compliance	7
Schedule of Findings	
Current Findings	10
Prior Findings Not Repeated	17

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

**COMMISSION OFFICIALS**

Executive Director (02/20/24 – Present)	Mr. Nathan Rice
Executive Director, Interim (01/16/24 – 02/19/24)	Mr. Tyler Hanners
Executive Director (07/01/23 – 01/15/24)	Ms. Michelle Casey
General Counsel	Ms. Barbara Myers
Chief of Staff (06/16/25 – Present) (position created 06/16/25)	Ms. Melissa Black
Chief Financial Officer	Mr. Oliver Brooks

**COMMISSION OFFICERS**

Chair of the Board (05/21/25 – Present)	Ms. Cynthia Ervin
Chair of the Board (04/16/25 – 05/20/25)	Ms. Maria Kuzas
Chair of the Board (04/01/25 – 04/15/25)	Vacant
Chair of the Board (09/01/23 – 03/31/25)	Ms. Cynthia Ervin
Chair of the Board (07/01/23 – 08/31/23)	Ms. Teresa Bartels
Vice-Chair of the Board (05/21/25– Present)	Ms. Maria Kuzas
Vice-Chair of the Board (04/16/25– 05/20/25)	Vacant
Vice-Chair of the Board (09/19/23 – 04/15/25)	Ms. Maria Kuzas
Vice-Chair of the Board (09/01/23 – 09/18/23)	Vacant
Vice-Chair of the Board (07/01/23 – 08/31/23)	Ms. Cynthia Ervin
Secretary of the Board	Ms. Patricia A. Schuh

**GOVERNING BOARD MEMBERS**

Commissioner (03/01/25 – Present)	Mr. Martin Castro
Commissioner (07/01/23 – 02/28/25)	Ms. Amalia Rioja
Commissioner (05/20/23– Present)	Ms. Cynthia Ervin
Commissioner (09/01/23– 05/19/25)	Vacant
Commissioner (07/01/23 – 08/31/23)	Ms. Teresa Bartels
Commissioner (04/01/25 – Present)	Ms. Deborah Steiner
Commissioner (07/01/23 – 03/31/25)	Ms. Cynthia Ervin
Commissioner	Ms. Allison Powers

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

Commissioner (07/31/23 – Present)	Mr. David Welter
Commissioner (07/01/23 – 07/30/23)	Vacant
Commissioner	Ms. Maria Kuzas
Commissioner	Ms. Patricia A. Schuh
Commissioner	Mr. Walter P. Turner III
Commissioner	Ms. Patricia Yadgir

**COMMISSION OFFICE**

The Executive Ethics Commission’s primary administrative office is located at:

William G. Stratton Building  
401 S. Spring Street, Room 516  
Springfield, Illinois 62706

**MANAGEMENT ASSERTION LETTER**

April 2, 2026

Adelfia LLC  
400 E. Randolph Street, Suite 700  
Chicago, Illinois 60601

Adelfia LLC:

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, Executive Ethics Commission (Commission). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following specified requirements during the two-year period ended June 30, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, the Commission has materially complied with the specified requirements listed below.

- A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. Other than what has been previously disclosed and reported in the Schedule of Findings, the Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. Other than what has been previously disclosed and reported in the Schedule of Findings, State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Yours truly,

State of Illinois, Executive Ethics Commission

**SIGNED ORIGINAL ON FILE**

Nathan Rice  
Executive Director

**SIGNED ORIGINAL ON FILE**

Oliver Brooks, Ph.D.  
Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

Barbara Myers  
General Counsel

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
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 a material weakness over internal control over compliance.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	4	6
Repeated Findings	2	4
Prior Recommendations Implemented or Not Repeated	4	2

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2025-001	10	New	Receipts Processing Internal Controls Not Operating Effectively	Material Weakness and Material Noncompliance
2025-002	12	2023/2021	Lack of Adequate Independent Internal Control Review over Service Providers	Significant Deficiency and Noncompliance
2025-003	14	2023/2023	Weakness in Cybersecurity Program	Significant Deficiency and Noncompliance
2025-004	16	New	Nondisclosure of Required Procurement Information	Significant Deficiency and Noncompliance

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Prior Findings Not Repeated</b>				
A	17	2023/2021	Voucher Processing Internal Controls Not Operating Effectively	
B	17	2023/2021	Inadequate Control over Personal Services	
C	17	2023/2021	Noncompliance with Identity Protection Act	
D	17	2023/2023	Weaknesses in Disaster Recovery Planning and Testing	

**EXIT CONFERENCE**

The Commission waived an exit conference in a correspondence from Oliver Brooks, Chief Financial Officer, on March 17, 2026. The responses to the recommendations were provided by Oliver Brooks, Chief Financial Officer, in a correspondence dated March 26, 2026 and Melissa Black, Chief of Staff, in a correspondence dated April 1, 2026.



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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Governing Board  
State of Illinois, Executive Ethics Commission

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Executive Ethics Commission (Commission) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2025. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our 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 Commission's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Commission during the two years ended June 30, 2025. As described in the accompanying Schedule of Findings as item 2025-001, the Commission had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. As described in the accompanying Schedule of Findings as item 2025-001, the Commission had not ensured the State revenues and receipts collected by the Commission were in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law.

In our opinion, except for the material noncompliance with the specified requirement described in the preceding paragraph, the Commission 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 2025-002 through 2025-004.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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 Commission is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

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 a material weakness 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 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 item 2025-001 to be a material weakness.

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 2025-002 to 2025-004 to be significant deficiencies.

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

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

Chicago, Illinois  
April 2, 2026

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2025**

2025-001.     **FINDING** (Receipt Processing Internal Controls Not Operating Effectively)

The Executive Ethics Commission’s (Commission) internal controls over its receipt processing function were not operating effectively during the examination period.

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

Our testing noted 3 of 45 (7%) attributes were not properly entered into the ERP System. Therefore, the Commission’s internal controls over receipt processing **were not operating effectively**.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Commission to maintain a detailed record of all moneys received, which is to include date of receipt, the payor, purpose and amount, and the date and manner of disbursement. Additionally, Statewide Accounting Management System (SAMS) Manual (Procedure 25.10.10) requires the Commission to segregate the moneys into funds and document the source of the moneys. Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance 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.

Due to this condition, we qualified our opinion because we determined the Commission had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Even give the limitations noted above, we conducted an analysis of the Commission’s receipts data for Fiscal Years 2024 and 2025 to determine compliance with the Act. We noted:

- The Commission did not deposit 1 receipt item, \$10,000 or more, on the day received.
- The Commission did not deposit 3 receipt items, exceeding \$500 but less than \$10,000, within 48 hours.

The Act (30 ILCS 230/2(a)) requires the Commission 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.

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2025**

Commission management stated the exceptions noted were due to competing priorities and employee oversight.

Failure to properly enter the key attributes into the State’s ERP System when processing receipts hinders the reliability and usefulness of data extracted from the ERP System, which can result in improper recording of revenues and accounts receivable. 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. 2025-001)

**RECOMMENDATION**

We recommend the Commission design and maintain internal controls to provide assurance its data entry of key attributes into the ERP System is complete and accurate. Further, we recommend the Commission timely deposit receipts into the State’s Treasury.

**COMMISSION RESPONSE**

The Commission accepts the recommendation. The Commission has revised its procedures to ensure ERP data accurately reflects the dates of receipt and deposit, but notes the deficiencies involved single-day differences regarding the dates of deposits. The Commission notes the exceptions had no effect upon State finances or State operations.

**STATE OF ILLINOIS**  
**EXECUTIVE ETHICS COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2025**

2025-002.     **FINDING** (Lack of Adequate Independent Internal Control Review over Service Providers)

The Executive Ethics Commission (Commission) did not conduct an adequate independent internal control review over its service providers.

The Commission utilized three service providers for software as a service and hosting services. The service providers are responsible for the maintenance and update of the software along with any major alteration of the data maintained in the software. The data maintained in the software is critical to the Commission’s operations and contains confidential information.

We obtained the Commission’s documentation of its review of the three service providers. We noted in our review of these service providers the Commission had not:

- Timely reviewed the System and Organization Controls (SOC) reports or equivalent, for two of three (67%) service providers, with reviews conducted 121 and 325 days after report date.
- Assessed and documented the operation of Complementary User Entity Controls (CUECs) relevant to the Commission’s operations for 2 (100%) service providers with CUECs identified.
- Reviewed SOC reports for the subservice providers or performed alternative procedures to determine the impact on the Commission’s internal control environment for the service providers.

The National Institute of Standards and Technology’s (NIST) *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision), Maintenance and System and Service Acquisition sections, requires entities outsourcing their information technology 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 Commission 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.

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

Commission management indicated they completed a review template and thought identification of the CUECs, subservice providers, and control deviations was sufficient and did not realize the need to document the operation of the CUECs and the Commission’s assessment of the subservice providers in their review of the SOC reports.

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2025**

Without having adequate controls over service providers, including proper documentation and timely reviews of SOC reports or another form of independent internal controls review, the Commission does not have assurance the service providers' internal controls are adequate to support the Commission's processes and ensure its data are secured. (Finding Code No. 2025-002, 2023-004, 2021-006)

**RECOMMENDATION**

We recommend the Commission timely review the SOC reports or equivalent, assess and document the operation of CUECs relevant to its operations, and review SOC reports for the subservice providers or perform alternative procedures to determine the impact on the Commission's internal control environment for the service providers.

**COMMISSION RESPONSE**

The Commission accepts the recommendation. Although Commission staff have been performing reviews at least annually, audit staff have recommended the Commission perform reviews of annual SOC/CUEC reports within a quarter of receipt. The Commission has revised its procedures accordingly.

For context regarding the Commission's prior reviews, audit staff recommended increased documentation of SOC/CUEC reviews to demonstrate the performance of the necessary control procedures (i.e., that reviews had been performed, with any deficiencies identified and addressed accordingly) during the FY22-23 Audit. Commission staff subsequently ensured the use of standardized review documentation provided by the Department of Innovation and Technology, including signed verification of the reviews having been performed by the Commission's Chief Information Officer. Though no deficiencies were identified in the reports during the current auditing period, audit staff have recommended increasing the level of detail for potential reviews of immaterial SOC and CUEC deficiencies in the future, and the Commission has revised its procedures accordingly. The timeliness of the reviews was raised for the first time during this review cycle.

However, as stated above, the Commission accepts the recommendation and has revised its procedures to ensure full timeliness and compliance.

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2025**

2025-003.     **FINDING** (Weakness in Cybersecurity Program)

The Executive Ethics Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs and practices.

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 Commission's cybersecurity programs, practices and control of confidential information, we noted the Commission had not:

- Adequately documented or retained support for 3 of 33 (9%) new users tested to evidence appropriate review and approval and timeliness of granting access.
- Maintained documentation of deactivation request forms for 8 of 14 (57%) terminated users.
- Performed and formally documented its periodic user access rights review to ensure access roles are appropriate for application systems used by the Commission.

The Commission was not able to provide the user security reports for three applications tested; therefore, we could not perform tests of appropriateness of user roles.

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.

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, Access Control and System and Communication Protection sections, require entities to implement adequate internal controls over access to their environments, applications and data.

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

Commission management indicated they thought their user access review processes for the Mainframe Security Software Resource Access Control Facility (RACF) access reduced the risk of unauthorized access in the other applications within the mainframe systems and did not realize the need to perform a specific review of the other applications. The exceptions for new users and separated employee access were due to oversight.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Commission's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2025-003, 2023-005)

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2025**

**RECOMMENDATION**

We recommend the Commission implement adequate internal controls related to cybersecurity programs and practices. Specifically, we recommend the Commission:

- Adequately document or retain support for new users to evidence appropriate review and approval and timeliness of granting access.
- Maintain documentation of deactivation request forms for terminated users.
- Perform and formally document its periodic user access rights review to ensure access roles are appropriate for application systems used by the Commission.

**COMMISSION RESPONSE**

The Commission accepts the recommendation. The Commission has revised its procedures to ensure proper documentation of access approvals and deactivation requests during onboarding and offboarding processes and to ensure ongoing performance and documentation of quarterly and annual user access rights reviews by information technology and fiscal staff.

**STATE OF ILLINOIS  
EXECUTIVE ETHICS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2025**

2025-004.     **FINDING** (Nondisclosure of Required Procurement Information)

The Capital Development Board Chief Procurement Officer (CPO), under the jurisdiction of the Executive Ethics Commission (Commission), failed to disclose all required procurement information.

We noted that 15 of 60 (25%) notices of award (notice) selected for testing and issued electronically did not include the date submission of offers was due, the purchasing State agency, and information of how to obtain a comprehensive purchase description and any disclosure and contract forms.

The Illinois Procurement Code (30 ILCS 500/15-25 (b-5)) states “Notice of each and every contract that is awarded, including renegotiated contracts and change orders, shall be issued electronically to the successful responsible bidder, offeror, or contractor and published in the Bulletin.” Further, the applicable chief procurement officer may provide by rule an organized format for the publication of this information, but in any case it must include at least the date submission of offers is due, the purchasing State agency, and information of how to obtain a comprehensive purchase description and any disclosure and contract forms.

CPO personnel stated the exceptions noted were due to current format and publishing processes which were not adequately designed to present the relevant information.

Failure to include the required information in the notice of award limits transparency in the procurement process. (Finding Code No. 2025-004)

**RECOMMENDATION**

We recommend the Capital Development Board CPO disclose required procurement information.

**COMMISSION RESPONSE**

The Office of the Chief Procurement Officer (CPO) for the Capital Development Board (CDB) accepts the recommendation. The Office of CPO-CDB has updated its systems to address this deficiency, which resulted from format and publishing processes which were not adequately designed to present the relevant information. While the underlying information was available via specific published documents, the CPO-CDB has corrected the formatting and publication processes to ensure all relevant information is properly published in a fully transparent and compliant manner. The CPO-CDB believes the deficient publishing process did not have a material impact on state procurements.

**STATE OF ILLINOIS**  
**EXECUTIVE ETHICS COMMISSION**  
**SCHEDULE OF FINDINGS - PRIOR FINDINGS NOT REPEATED**  
**For the Two Years Ended June 30, 2025**

A. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)

During the prior examination, the Executive Ethics Commission's (Commission) internal controls over its voucher processing function were not operating effectively during the examination period.

During the current engagement period, our sample testing indicated the Commission's internal controls over its voucher processing function had significantly improved. (Finding Code No. 2023-001, 2021-002)

B. **FINDING** (Inadequate Control over Personal Services)

During the prior examination, the Executive Ethics Commission (Commission) did not maintain adequate controls over personal services.

During the current engagement period, our sample testing indicated the Commission's controls over its personal services had significantly improved; however, we continued to note certain immaterial problems. As such, this matter was reported in the Commission's *Report of Immaterial Findings*. (Finding Code No. 2023-002, 2021-001)

C. **FINDING** (Noncompliance with Identity Protection Act)

During the prior examination, the Executive Ethics Commission (Commission) failed to implement all provisions of the Identity Protection Act (Act).

During the current examination, the Commission developed its own policy, which includes all the provisions required to be in an agency's policy document in compliance with the requirements of the Act. (Finding Code No. 2023-003, 2021-005)

D. **FINDING** (Weaknesses in Disaster Recovery Planning and Testing)

During the prior examination, the Commission had not developed a comprehensive Disaster Recovery Plan (DRP).

During the current examination, the Commission developed Contingency Planning and Incident Response policies (located within the Cybersecurity Policy), along with the DRP, intended to communicate and inform Commission employees of the procedures to be followed during such incidents. (Finding Code No. 2023-006)