STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

GENERAL ASSEMBLY – HOUSE OF REPRESENTATIVES

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: November 5, 2026

FINDINGS THIS AUDIT: 5

	New	Repeat	Total
Category 1:	**0**	**0**	**0**
Category 2:	**2**	**3**[1]	**5**
Category 3:	**0**	**0**	**0**
TOTAL	**2**	**3**	**5**

FINDINGS LAST AUDIT: 4

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
2023		2	
2021/2023[1]		1	
2021		5	

[1] Note: Findings 2023-001 and 2023-002 were repeated and combined into Finding 2025-001.

SYNOPSIS

- **(25-2)** The House of Representatives did not implement adequate internal controls over its service providers.

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

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

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INADEQUATE CONTROLS OVER SERVICE PROVIDERS

The House of Representatives had not implemented adequate internal controls over its service providers.

We requested the System and Organization Control (SOC) reports and documentation of the review and assessment of all service providers and noted the following:

Review and assessment of SOC reports not performed

House Democratic Leadership identified 14 service providers. It obtained SOC reports from the 14 service providers but did not perform a review and assessment thereof.

House Republican Leadership identified 10 service providers.

SOC reports not obtained, provided to auditors, or adequately reviewed

- For 2 of 10 (20%) Service Providers, it did not obtain SOC reports from its service providers or conduct independent internal control reviews of the service providers.
- Although the Republican Leadership provided its SOC report review for 8 SOC reports, 7 (88%) SOC reports were not provided for testing. As a result, we were unable to determine whether the reviews performed by the Republican Leadership were adequate.
- For the 1 SOC report which was provided for our review, we noted that the Republican Leadership had not performed an adequate review of control exceptions identified in the SOC report to determine their impact on data security and integrity and any necessary mitigating controls by the Republican Leadership's office. (Finding 2, pages 16-18).

We recommended the House implement internal controls over service providers to include the following:

- Review contracts with service providers to ensure applicable requirements over the independent review of internal controls are included.
- Obtain SOC reports or perform independent reviews of internal controls associated with service providers at least annually.
- Assess and document the operation of the complementary user entity controls relevant to the House's operations.
- Assess and document the evaluation of the impact on the House's internal control environment of the subservice providers.

- Analyze the SOC reports obtained to determine and document the impact of the report's opinion and noted deviations to the House's operations.
- Provide to the accountants all necessary support to document whether appropriate measures have been taken by the House to ensure integrity and safeguarding of data.

Management agreed

The Office of the House Republican Leader accepted the finding and stated it will continue to work with vendors and its legal staff on procedures regarding the sharing and review of SOC reports.

Democratic Leadership stated a review and assessment was performed but not documented

Accountant's comment that assurance was unable to be obtained

The House Democratic Leadership agreed and stated it performed a review and assessment of each of the 14 service providers but failed to formally document that the review and assessment took place. It further stated that House Democratic Leadership will ensure that formal documentation of the reviews is completed. An accountant's comment stated that given the lack of documentation, the accountants were unable to obtain assurance that a review and assessment of the 14 service providers was performed during the examination period or to evaluate the sufficiency thereof.

OTHER FINDINGS

The remaining findings pertain to personal services, reconciliations, and cybersecurity. We will review the House's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the House for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the House complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

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DENNIS GIBBONS
Director of Financial and Compliance Audits

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

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CHRISTOPHER B. MEISTER
Auditor General

CBM:lkw