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

SUMMARY REPORT DIGEST

GENERAL ASSEMBLY - SENATE

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

Release Date: November 5, 2026

FINDINGS THIS AUDIT: 3			
	New	Repeat	Total
Category 1:	**0**	**0**	**0**
Category 2:	**1**	**2**	**3**
Category 3:	**0**	**0**	**0**
TOTAL	**1**	**2**	**3**
FINDINGS LAST AUDIT: 2			

AGING SCHEDULE OF REPEATED FINDINGS			
Repeated Since	**Category 1**	**Category 2**	**Category 3**
2021		1, 2	

SYNOPSIS

- **(25-3)** The Senate did not obtain or conduct timely independent internal control reviews 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 Senate did not obtain or conduct timely independent internal control reviews over its service providers.

Although Senate management provided their SOC report review for all 11 Service Organization Control (SOC) reports, 1 (9%) SOC report was not provided for testing. As a result, we were unable to determine whether the review of the service provider's internal controls performed by Senate management was adequate.

We were able to test the Senate's review of the 10 SOC reports which were provided for our review and we noted the following:

Analysis of control deviations and impact on operations not documented

- For 7 (70%) SOC reports tested, the Senate identified the control deviations reported but did not document its analysis and determination of the impact of the reported control deviations to its operations.

User and subservice organization controls not assessed and documented

- For 8 (80%) SOC reports tested, the Senate identified the Complementary User Entity Controls (CUECs) but did not assess and document the operation of the CUECs relevant to the Senate's operations.
- For 9 (90%) SOC reports tested, the Senate identified the Complementary Subservice Organization Controls but did not assess and document its evaluation of the impact on the Senate's internal control environment of the subservice providers.

Timeliness of review undocumented

- For all SOC reports tested, the Senate did not document the date when management's review was performed, therefore, we were unable to determine the timeliness of the review. (Finding 3, pages 13-15).

We recommended the Senate implement internal controls over service providers, which include the following:

- Obtain SOC reports or perform independent reviews of internal controls associated with service providers at least annually.
- Analyze the SOC reports obtained to determine and document the impact of the report's opinion and noted deviations to the Senate's operations.
- Assess and document the operation of the CUECs relevant to the Senate's operations.
- Assess and document the evaluation of the impact on the Senate's internal control environment of the subservice providers.

- Monitor and document the request, receipt, and completion date of the SOC report reviews to ensure reviews are performed in a timely manner and that any issues identified are promptly assessed and addressed by the Senate.

Senate accepted recommendation

The Senate accepted the recommendation and stated it has worked to develop an assessment guide with appropriate technical personnel, which should greatly improve the evaluation of SOC reports and assessments of the reports for reviews identified in the audit recommendations.

OTHER FINDINGS

The remaining findings pertain to cybersecurity and personal services. We will review the Senate'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 Senate for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Senate 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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COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:lkw