

**State of Illinois
LEGISLATIVE AUDIT COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

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

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

COMMISSION OFFICIALS

Executive Director (02/24/25 – Current)
Executive Director (08/14/24 – 02/23/25)
Executive Director (07/01/23 – 08/13/24)

Ms. Jaimee Ray
Vacant
Mr. Tyler Hunt

Executive Assistant (10/01/24 – Current)
 Note: Assumed fiscal responsibilities 05/01/25
Fiscal Officer (01/01/24 – 4/30/25)
Fiscal Officer (07/01/23 – 12/31/23)

Ms. Joyce Smith

Ms. Dawn Holloway
Ms. Angela Ford

COMMISSION OFFICE

The Commission's office is located at:

William G. Stratton Building
401 S. Spring Street, Room 620
Springfield, Illinois 62706



Legislative Audit Commission

620 WILLIAM G. STRATTON BUILDING • SPRINGFIELD, ILLINOIS 62706 • 217/782-7097

MANAGEMENT ASSERTION LETTER

June 30, 2026

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

Auditor General Meister:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Legislative Audit 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. 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.

Yours truly,

State of Illinois, Legislative Audit Commission

SIGNED ORIGINAL ON FILE

Jaimie Ray, Executive Director

**STATE OF ILLINOIS
LEGISLATIVE AUDIT 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, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	2
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	2	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
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Current Findings

None Reported

Prior Findings Not Repeated

A	7	2023/2023	Inadequate Controls over Receipts and Reconciliations
B	7	2023/2023	Inadequate Controls over Travel

EXIT CONFERENCE

The Commission waived an exit conference in a correspondence from Jaimee Ray, Executive Director, on June 29, 2026.

SPRINGFIELD OFFICE:
400 W. MONROE
SUITE 306 • 62704-9849
PHONE: 217-782-6046
TTY: 888-261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312-814-4000
FAX: 312-814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
CHRISTOPHER B. MEISTER

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

Honorable Christopher B. Meister
Auditor General
State of Illinois

and

Governing Board
State of Illinois, *Legislative Audit Commission*

Report on State Compliance

We have examined compliance by the State of Illinois, Legislative Audit 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.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Commission's compliance with the specified requirements.

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

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA, CPA, CISA, CIA
Deputy Auditor General

Springfield, Illinois
June 30, 2026

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2025

A. **FINDING** (Inadequate Controls over Receipts and Reconciliations)

During the prior examination, the Legislative Audit Commission (Commission) did not exercise adequate controls over refund receipts and reconciliations. Specifically, no supporting documentation was maintained for the deposit date of the refund tested, the Commission did not record the refund in its Receipt Journal, and the reconciliations of the Office of Comptroller's (Comptroller) *Monthly Revenue Status Report* (SB04) to the Commission's internal receipt records were not completed.

During the current examination, the Commission did not receive any refund receipts. As such, the Comptroller did not generate SB04 reports and reconciliations were not required. (Finding Code No. 2023-001)

B. **FINDING** (Inadequate Controls over Travel)

During the prior examination, the Commission did not exercise adequate controls over employee travel. Specifically, travel vouchers did not include the approval date, lodging rate was in excess of the allowable amount, and a taxi cab reimbursement expense was not substantiated.

During the current examination, our sample testing indicated the Commission improved controls over employee travel. (Finding Code No. 2023-002)