

State of Illinois
LEGISLATIVE PRINTING UNIT
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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

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

UNIT OFFICIALS

Executive Director (10/16/23* – Present)	Russ Nagel
Executive Director (07/01/21 – 10/31/23*)	Ronald Rhone
Deputy Director (10/16/23** – Present)	Jerry Rabbe
Fiscal Officer	Jenna Williams

*There was an overlap in Executive Director position from 10/16/23 to 10/31/23.

**Deputy Director position was newly created, effective 10/16/23.

BOARD OFFICER

Chair (10/01/26 – Present)	Tim Anderson
Chair (10/01/25 – 09/30/26)	Scott Kaiser
Chair (10/01/24 – 09/30/25)	Brad Bolin
Chair (10/01/23 – 09/30/24)	John Hollman

GOVERNING BOARD MEMBERS¹

<i>Secretary of the Senate</i> Member	Tim Anderson
<i>Assistant to the Secretary of the Senate</i> Member	Scott Kaiser
<i>Clerk of the House of Representatives</i> Member	John Hollman
<i>Assistant Clerk of the House of Representatives</i> Member	Brad Bolin

¹Under the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/1-5(b)), the Unit's governing board consists of the Secretary and Assistant Secretary of the Senate and the Clerk and Assistant Clerk of the House of Representatives.

UNIT OFFICE

The Unit's primary administrative office is located at:

William G. Stratton Building
401 S. Spring Street, Room 610
Springfield, Illinois 62706



LEGISLATIVE PRINTING UNIT
610 STRATTON BUILDING
SPRINGFIELD, ILLINOIS 62706
217/782-7312

MANAGEMENT ASSERTION LETTER

October 1, 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 Printing Unit (Unit). 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 Unit'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 Unit has materially complied with the specified requirements listed below.

- A. The Unit 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 Unit 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 Unit 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 Printing Unit

SIGNED ORIGINAL ON FILE

Russ Nagel, Executive Director

SIGNED ORIGINAL ON FILE

Jenna Williams, Fiscal Officer

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
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	3	4
Repeated Findings	2	2
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>
Current Findings				
2025-001	8	2023/2019	Inadequate Controls over State Property	Significant Deficiency and Noncompliance
2025-002	10	2023/2023	Inadequate Controls over Commodities Inventory	Significant Deficiency and Noncompliance
2025-003	12	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	15	2023/2019	Inadequate Controls over Voucher Processing	
B	15	2023/2023	Inadequate Controls over Personal Services	

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EXIT CONFERENCE

The Unit waived an exit conference in a correspondence from Jenna Williams, Fiscal Officer, on September 28, 2026. The responses to the recommendations were provided by Jenna Williams, Fiscal Officer, in a correspondence dated September 30, 2026.

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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 Printing Unit*

Report on State Compliance

We have examined compliance by the State of Illinois, Legislative Printing Unit (Unit) 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 Unit is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Unit 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 Unit 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 Unit 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 Unit complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Unit 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 Unit's compliance with the specified requirements.

In our opinion, the Unit 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 2025-001 through 2025-003.

The Unit's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Unit'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 Unit 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 Unit's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Unit's compliance with the specified requirements and to test and report on the Unit's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Unit's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unit'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2025-001 through 2025-003 that we consider to be significant deficiencies.

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

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

DENNIS M. GIBBONS, CPA, CFE
Director of Financial and Compliance Audits

Springfield, Illinois
October 1, 2026

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-001. **FINDING** (Inadequate Controls over State Property)

The Legislative Printing Unit (Unit) did not exercise adequate controls over its property and related reporting.

Forwards Testing

During testing, we noted the following:

- One of 33 (3%) items selected for testing, totaling \$107,150, was located in a different geographical location than reported on the Unit's property listing.
- Two of 33 (6%) items selected for testing, totaling \$1,105, considered subject to theft were not reported on the Unit's State Property listing attached to the Fiscal Year 2025 Inventory Certification Submission to the Department of Central Management Services (CMS) as of 9/30/2024.

Backwards Testing

During testing, we noted the following:

- Two of 33 (6%) items selected for testing, totaling \$774, were located in a different geographical location than reported on the Unit's property listing.
- Three of 33 (9%) items selected for testing, totaling \$2,377, considered subject to theft were not reported on the Unit's State Property listing attached to the Fiscal Year 2025 Inventory Certification Submission to CMS as of 9/30/2024.

Property Records

As a result of the issues noted above, we noted the Unit did not report any items they determined to be subject to theft under the \$2,500 threshold on their Fiscal Year 2025 Inventory Certification and State Property listing filed with CMS.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.210(c)) requires equipment that is subject to theft with a value less than nominal value to be marked with a unique identification number to be assigned by the agency holding the property. Additionally, the Code (44 Ill. Admin. Code 5010.220) requires equipment that is subject to theft with a value less than nominal value to be reported to CMS by the holding agency. Further, the Code (44 Ill. Admin. Code 5010.230) requires the Unit to correctly enter each item's location code number on its property listing. Finally, the Code (44 Ill. Admin. Code 5010.400) requires the Unit to adjust

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-001. **FINDING** (Inadequate Controls over State Property) - Continued

property records within 90 days after acquisition, change, or deletion of equipment items.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Unit to maintain current property records, including the location.

During the prior examination, Unit management indicated the issues noted were due to employee error. During the current examination, Unit management indicated the issues noted were due to management oversight and employee error.

Failure to exercise adequate control over property and to maintain accurate property control records increases the potential for fraud and possible loss or theft of State property and reduces the reliability of Statewide property information. (Finding Code No. 2025-001, 2023-001, 2021-001, 2019-001)

RECOMMENDATION

We recommend the Unit strengthen internal controls to ensure its property records are complete, accurate, and updated timely. Further, we recommend the Unit report all inventory items subject to theft on its Annual Inventory Certification Submission to CMS.

UNIT RESPONSE

The Unit agrees with the recommendation. The Unit will strengthen internal controls over property to ensure that property control records are complete, accurate and location changes are updated timely. The Unit will also report high theft items on the Inventory Certification Submission to CMS in accordance with Unit policy and the Illinois Administrative Code.

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-002. **FINDING** (Inadequate Controls over Commodities Inventory)

The Legislative Printing Unit (Unit) did not maintain adequate controls over its commodities inventory.

During testing, we noted the following:

- The Unit did not have adequate segregation of duties over its commodities inventory function. One person had the ability to receive, maintain, and perform periodic inventory counts of the commodity inventories.
- During forwards (list to floor) testing of the Unit's commodities inventory, we noted 7 of 29 (24%) items counted did not match the inventory records, and noted differences could not be reconciled. Differences resulted in inventory being overstated by \$690.
- During backwards (floor to list) testing of the Unit's commodities inventory, we noted 7 of 31 (23%) items counted did not match the inventory records, and noted differences could not be reconciled. Differences resulted in inventory being overstated by \$398.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(3)) requires the Unit 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 misappropriations. In addition, good business practices require the Unit 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.

The Statewide Accounting Management System (SAMS) (Procedure 02.50.20) requires detailed subsidiary records to be maintained for significant categories of inventories and periodically reconciled to control accounts. In addition, inventory transactions (receipts and issues) are required to be reported and accounted for timely.

Further, SAMS (Procedure 03.60.20) requires the Unit to perform periodic physical inventory counts, to reconcile its inventory records to the results of the count, and to update its inventory records accordingly.

During the prior examination, Unit management indicated issues noted were due to oversight, limited number of staff devoted to this area, and system updates. During the current examination, Unit management indicated the issues noted were due to employee error.

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-002. **FINDING** (Inadequate Controls over Commodities Inventory) – Continued

The lack of adequate segregation of duties increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. Failure to exercise adequate control over commodities inventory and to keep accurate records of inventory on hand increases the potential for fraud and possible loss or theft of State property. (Finding Code No. 2025-002, 2023-004)

RECOMMENDATION

We recommend the Unit implement procedures to maintain accurate records of its commodities inventory. Further, the Unit should implement procedures to limit one person from having the authority to perform all of the functions associated with a transaction.

UNIT RESPONSE

The Unit agrees with the recommendation. The Unit will prepare, update and retain accurate commodities records. The Unit will strengthen controls over commodities processes and allow for adequate segregation of duties regarding commodities.

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-003. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Legislative Printing Unit (Unit) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

During testing, we noted the following:

- The Unit did not maintain adequate internal controls related to its cybersecurity programs and practices. Specifically, the Unit had not:
 - Maintained a computer policy or cybersecurity policy;
 - Formally adopted Legislative Information System (LIS) policies and procedures or developed their own policies for:
 - Configuration management;
 - Acceptable use;
 - Access control;
 - Security awareness and training;
 - On-boarding policies for staff and contractors;
 - Backup verification and off-site storage;
 - Reporting security violations and suspected violations;
 - Data maintenance and destruction; or,
 - Tracking control over equipment containing confidential data.
- Risk Assessments were not performed during Fiscal Year 2024 or Fiscal Year 2025 by the Unit or via the LIS, for the Unit's environment.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001(3)) requires the Unit 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.

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), Awareness and Training sections (AT-1, AT-2, AT-3, AT-4) require entities to provide literacy and awareness training and role-based training, and document and retain training records for staff. In addition, the Risk Assessment section (RA-1, RA-3, RA-7), requires entities to establish a Risk Methodology and conduct Risk Assessments to identify and consider threats, vulnerabilities, likelihood, and impact to organizational operations and assets. Further, Access Control (AC-1), Configuration Management (CM-1), Personally Identifiable Information Processing and Transparency (PT-1), Identification and

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

2025-003. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) –
Continued

Authentication (IA-1), Incident Response (IR-1, IR-2), Media Protection (MP-1), Planning (PL-4), Personnel Security (PS-1, PS-6), sections require entities to establish or adopt policies and procedures for controls over the following cybersecurity areas: Configuration management, acceptable use, access control, security awareness and training, on-boarding policies for staff and contractors, change management, disaster recovery and response, backup verification and off-site storage, reporting security violations and suspected violations, and data maintenance and destruction.

Unit management indicated the Unit relied on cybersecurity services and technical support provided by LIS but had not formally adopted applicable LIS policies or established a complete set of LPU-specific cybersecurity policies and procedures. Additionally, Unit management stated that they were unaware that a separate risk assessment was required for the Unit’s environment.

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

RECOMMENDATION

We recommend the Unit:

- Maintain a computer policy or cybersecurity policy that reflects the Unit’s cybersecurity roles and responsibilities;
- Either formally adopt LIS policies and procedures or develop their own policies for configuration management, acceptable use, access control, security awareness and training, on-boarding policies for staff and contractors, backup verification and off-site storage, reporting security violations and suspected violations, data maintenance and destruction, and tracking control over equipment containing confidential data; and,
- Ensure risk assessments are performed annually for the Unit’s environment.

UNIT RESPONSE

The Unit agrees with the recommendation. The Unit will develop and maintain a cybersecurity and computer policy to better define the Unit’s Information System (IS) roles and responsibilities. The Unit will also perform risk assessments annually to identify weaknesses within the agency. Additionally, the Unit will work with LIS

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

2025-003. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) –
Continued

to formally adopt IS policies and procedures to maintain a combined understanding of IS processes.

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2025**

A. FINDING (Inadequate Controls over Voucher Processing)

During the prior examination, the Legislative Printing Unit (Unit) did not exercise adequate controls over its voucher processing. Specifically, 5 of 60 (8%) general vouchers tested were not approved timely.

During the current examination, our sample testing indicated the Unit improved controls over voucher processing. (Finding Code No. 2023-002, 2021-002, 2019-002)

B. FINDING (Inadequate Controls over Personal Services)

During the prior examination, the Unit did not exercise adequate controls over its personal services. Specifically, we noted employee files did not maintain Employee Eligibility Verification Forms, employee requests for time off were not submitted timely by the employees, weekly timesheets were not submitted timely by employees, and weekly timesheets were submitted by someone other than the employee.

During the current examination, our sample testing indicated the Unit improved controls over its personal services. (Finding Code No. 2023-003)