



STATE OF ILLINOIS  
**OFFICE OF THE  
 AUDITOR GENERAL**

Christopher B. Meister, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE LIEUTENANT GOVERNOR**

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

Release Date: June 2, 2026

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2021		2, 3	
<b>Category 2:</b>	3	2	5				
<b>Category 3:</b>	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>5</b>				
<b>FINDINGS LAST AUDIT: 4</b>							

**SYNOPSIS**

- (25-5) The Office did not obtain and maintain required written certifications from employees regarding revolving door restrictions.

**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**

**NONCOMPLIANCE WITH REVOLVING DOOR  
CERTIFICATION REQUIREMENTS**

The Office did not obtain and maintain required written certifications from employees regarding revolving door restrictions.

**50% of employees tested did not acknowledge the revolving door prohibition**

We noted 2 of 4 (50%) employees tested did not provide written certification acknowledging the revolving door prohibition and the obligation to notify the Inspector General prior to accepting non-State employment. (Finding 5, page 17)

We recommended the Office comply with the requirements of the Act by obtaining and maintaining written certifications from all employees subject to the revolving door restrictions.

**Office accepted**

Management responded that the Office accepts the auditor's finding and recommendation.

**OTHER FINDINGS**

The remaining findings pertain to statutory mandates on the Office, cybersecurity, and controls over service providers. We will review the Office'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 Office for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Office complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

**SIGNED ORIGINAL ON FILE**

\_\_\_\_\_  
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