



**STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR**

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

**Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**

**STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Agency Officials	1
Management Assertion Letter	2
State Compliance Report	
Summary	4
Independent Accountant’s Report on State Compliance and on Internal Control over Compliance	6
Schedule of Findings	
Current Findings	9
Prior Findings Not Repeated	18

**STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

AGENCY OFFICIALS

Lieutenant Governor	Honorable Juliana Stratton
Chief of Staff (10/01/24 – Present)	Ms. Natashee Scott
Chief of Staff (07/01/23 – 09/30/24)	Mr. Charles Watkins
Chief Strategist (10/01/2024 – Present)	Mr. Charles Watkins
Deputy Chief of Staff and Chief Operating Officer	Ms. Teresa Reyes
Deputy Chief of Staff and General Counsel (12/02/24 – Present)	Ms. Kristina Echols
Deputy Chief of Staff and General Counsel (10/01/24 – 12/01/24)	Vacant
Deputy Chief of Staff and General Counsel (09/03/24 – 09/30/24)	Ms. Natashee Scott
Deputy Chief of Staff and General Counsel (08/17/24 – 09/02/24)	Vacant
Deputy Chief of Staff and General Counsel (08/22/23 – 08/16/24)	Ms. Deborah Baker
Deputy Chief of Staff and General Counsel (08/01/23 – 08/21/23)	Vacant
Deputy Chief of Staff and General Counsel (07/01/23 – 07/31/23)	Ms. Natashee Scott
Chief Fiscal Officer	Ms. Jessica Allen

AGENCY OFFICES

The Office of the Lieutenant Governor’s primary administrative offices are located at:

State of Illinois Capitol
214 State House
Springfield, IL 60706

State of Illinois Building
555 W. Monroe Street, Suite 1500 NE
Chicago, IL 60661



JULIANA STRATTON

LIEUTENANT GOVERNOR
STATE OF ILLINOIS

MANAGEMENT ASSERTION LETTER

May 13, 2026

Adelfia LLC
Certified Public Accountants
400 E. Randolph Street, Suite 700
Chicago, Illinois 60601

Adelfia LLC:

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, Office of the Lieutenant Governor (Office). 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 Office'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 Office has materially complied with the specified requirements listed below.

- A. The Office 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 Office 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 Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Office are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Yours truly,

214 State House
Springfield, Illinois 62706
Phone: 217.558.3085
Fax: 217.558.3094
TTY: 800.563.7110

www.ltgov.illinois.gov

555 W Monroe
Ste. 1500-NE
Chicago, Illinois 60661
Phone: 312.814.5240
Fax: 312.814.5228

State of Illinois, Office of the Lieutenant Governor

SIGNED ORIGINAL ON FILE

Ms. Juliana Stratton, Lieutenant Governor

SIGNED ORIGINAL ON FILE

Ms. Kristina Echols, General Counsel and Deputy Chief of Staff

SIGNED ORIGINAL ON FILE

Ms. Jessica Allen, Chief Fiscal Officer

**STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
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	5	4
Repeated Findings	2	3
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	9	New	Noncompliance with School Code Requirements for Service Evaluation Process	Significant Deficiency and Noncompliance
2025-002	11	2023/2021	Noncompliance with Statutory Mandates	Significant Deficiency and Noncompliance
2025-003	13	2023/2021	Weakness in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2025-004	15	New	Inadequate Controls Around Service Provider	Significant Deficiency and Noncompliance
2025-005	17	New	Noncompliance with Revolving Door Certification Requirements	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Prior Findings Not Repeated				
A	18	2023/2019	Inadequate Controls Over Personal Services	
B	18	2023/2023	Failure to Utilize the State’s Enterprise Resource Planning System	

EXIT CONFERENCE

This report was discussed with Office personnel at an exit conference on May 6, 2026.

Attending were:

Office of the Lieutenant Governor

Ms. Natashee Scott, Chief of Staff

Mr. Charles Watkins, Chief Strategist

Ms. Teresa Reyes, Deputy Chief of Staff and Chief Operating Officer

Ms. Kristina Echols, Deputy Chief of Staff and General Counsel

Ms. Jessica Allen, Chief Fiscal Officer

Office of the Auditor General

Ms. Lisa Warden, Senior Audit Manager

Adelfia LLC

Ms. Jennifer Roan, Partner

Mr. John Tipsay, Audit Manager

Ms. Gionelle Ceniza, IS Audit Manager

The responses to these recommendations were provided by Ms. Jessica Allen, Chief Fiscal Officer, in a correspondence dated May 12, 2026.



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

Honorable Christopher B. Meister
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Office of the Lieutenant Governor (Office) 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 Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office’s compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Office 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 Office 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 Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Office are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

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 Office complied with the specified requirements in all material respects. An examination involves performing procedures to

obtain evidence about whether the Office 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 Office's compliance with the specified requirements.

In our opinion, the Office 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 2025-005.

The Office's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Office'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 Office 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 Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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 2025-005 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 Office's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Office'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

Chicago, Illinois
May 13, 2026

STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-001 **FINDING** (Noncompliance with School Code Requirements for Service Evaluation Process)

The Office of the Lieutenant Governor (Office) did not comply with or seek repeal of provisions of the School Code (Code) regarding the educational service evaluation process during the examination period.

During our testing, we noted the Office did not direct the Service Evaluation Committee (Committee) or ensure it developed, periodically reviewed and modified, and distributed an evaluation form to school districts to annually evaluate the services of the Illinois State Board of Education (ISBE) and the regional offices of education (ROEs). Accordingly, evaluations could not be conducted using an Office-directed evaluation form, and the Office did not review or compile evaluation results or prepare a written report for annual distribution to the Governor, General Assembly, ISBE members, and regional superintendents as mandated.

The Office provided internal policies which referenced this Code provision and required its staff to direct the Committee to create the annual evaluation form. Subsequent to our request for compliance documentation, the Office made inquiries and concluded the statute is obsolete, but could not provide documentation that it had taken measures during the examination period to determine or document the applicability of this law and either comply or seek statutory change.

The Code (105 ILCS 5/2-3.112) charges the Office with directing the Committee in designing and developing a form to be used by school districts to annually evaluate the nature and quality of the services furnished to those school districts by ISBE and the ROEs. The Code also states that, under the direction of the Office, the Committee shall review the form to be used for the evaluation at periodic intervals not to exceed 3 years and make any modifications in the form that it determines are necessary by August 1 of each year. The Code requires the Office to ensure the evaluation is distributed to the board of education of each school district in the State by September 1 of each year.

The Code (Section 2-3.112(e)) also requires the Office to review and tally the results of all evaluation forms received from the several school districts of the State and submit a written report of the evaluation results to the Governor, the General Assembly, the members of ISBE, and each of the several regional superintendents of schools not later than December 15 of each year.

STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-002 **FINDING** (Noncompliance with Statutory Mandates)

The Office of the Lieutenant Governor (Office) did not comply with certain provisions of statutory mandates related to boards, commissions, and committees and lacked sufficient internal controls to ensure compliance.

During our testing, we noted the following:

- The Office failed to timely fill 18 of 26 (69%) positions on the Restore, Reinvest, and Renew Program (R3) Board.
 - The Office did not appoint four members to positions vacant throughout Fiscal Years 2024 and 2025.
 - Three other appointment terms had been expired for 273 to 408 days as of June 30, 2025, and new appointments had not been made by the Lieutenant Governor.
 - Of the nineteen positions filled as of the end of Fiscal Year 2025, eleven positions had been vacant for 190 to 724 days during the review period prior to appointment of replacement members.

The Cannabis Regulation and Tax Act (Act) (410 ILCS 705/10-40(e)) states the R3 Board shall reflect the geographic, racial, and ethnic diversity of the State. The Act requires the Lieutenant Governor to serve as chair and to appoint 26 members meeting specified criteria to the R3 Board. The R3 Board is “responsible for designating the R3 Area boundaries and for the selection and oversight of R3 Area grantees.”

- The Lieutenant Governor failed to appoint 1 of 14 (7%) members to the Military Economic Development Committee (Committee) during Fiscal Years 2024 and 2025. Of the remaining 13 members, 8 (62%) appointments had been vacant for 438 to 711 days from the start of our review period until filled during Fiscal Year 2025.

The Civil Administrative Code (Code) (20 ILCS 605/605-215) created the Committee as an entity within the Office to coordinate the State’s activities on and to act as a communications center for issues relating to current and former military bases in the State. The Code requires the Lieutenant Governor to serve as the Chair of the Committee and, along with the vice-chairs and in consultation with the full Committee, to appoint ten public members from counties or adjoining counties of a current or former military base site, and up to four members having military veteran or defense industry backgrounds from across the State of Illinois.

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

2025-002 **FINDING** (Noncompliance with Statutory Mandates) (Continued)

- The Lieutenant Governor failed to appoint three members to the Commission on Children of Incarcerated Parents during Fiscal Years 2024 and 2025. The vacancies included an individual who has been directly impacted by policies relating to children of incarcerated parents, a representative from community-based service providers, and an individual impacted by Department of Juvenile Justice policies relating to children of incarcerated parents and is between the ages of 17 and 24 at the time of appointment.

The Code of Criminal Procedure of 1963 (725 ILCS 5/106G-5) requires the Lieutenant Governor to appoint 12 members to the Commission on Children of Incarcerated Parents.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Office to establish and maintain a system, or systems, of internal fiscal and administrative controls.

Office management indicated competing priorities and time needed for coordination with multiple individuals and departments for appointments resulted in noncompliance.

Failure to timely appoint members limits representation intended by the legislature in order to most effectively serve the people of the State on the related councils, boards, commissions and committees. (Finding Code No. 2025-002, 2023-001, 2021-001)

RECOMMENDATION

We recommend the Office implement a system of controls to ensure tracking and monitoring of upcoming required appointments and initiation of the search process prior to positions becoming vacant and timely appointment of members for boards and other entities.

OFFICE RESPONSE

The Office accepts the auditor’s finding and recommendation. The Office has already implemented a system of control to track and monitor appointment vacancies, and many of the vacancies identified in the finding have been filled following the conclusion of the audit period.

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

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

The Office of the Lieutenant Governor (Office) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Office’s cybersecurity program, practices and control of confidential information, we noted the Office had not:

- Performed annual reviews of the Information Security Policy during the examination period.
- Classified the Office’s data to determine which information is susceptible to attack and formally developed policies and procedures to ensure adequate protection of information for each data classification level.

The *Framework for Improving Critical Infrastructure Cybersecurity* and 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 requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Office to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources.

The Intergovernmental Agreement between the Department of Innovation and Technology (DoIT) and the Office stipulates that all data collected by the Office, including collected data provided to DoIT by the Office, shall remain the property and responsibility of the Office. Where any such data is processed by DoIT, or otherwise stored or maintained on a DoIT system, the Office shall at all times retain control, management and authority over such data.

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

2025-003 **FINDING** (Weakness in Cybersecurity Programs and Practices) (Continued)

Office management indicated since DoIT manages their Information Technology systems and they confer with DoIT on an ongoing basis, they had believed their policies and practices and documentation were adequate for their needs.

Weaknesses in the Office’s cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Office’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2025-003, 2023-002, 2021-002)

RECOMMENDATION

We recommend the Office work with DoIT to ensure responsible Office staff fully understand the Office’s responsibilities related to cybersecurity controls. In addition, we recommend the Office:

- Perform and document annual reviews of its Information Security Policy
- Classify its data to establish the types of information most susceptible to attack, communicate classifications to DoIT to ensure adequate protection, and document such actions.

OFFICE RESPONSE

The Office accepts the auditor’s finding and recommendation. The Office operations and legal staffs will work together to review and update the Office’s Information Security policy on an annual basis. Additionally, the Office will engage with DoIT to classify and protect the Office’s data.

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

2025-004 **FINDING** (Inadequate Controls Over Service Provider)

The Office of the Lieutenant Governor (Office) did not obtain or conduct timely independent internal control reviews over its service provider.

We noted the Office obtained the System and Organization Control (SOC) reports for services provided by the Department of Innovation and Technology (DoIT) and signed these SOC reports. However, the Office did not formally and completely document the scope of its internal review nor its assessment. The Office had not:

- Assessed and documented the operation of Complementary User Entity Controls relevant to the Office’s operations.
- Reviewed SOC reports for the subservice providers or performed alternative procedures to determine the impact on the Office’s internal control environment.
- Conducted an analysis to determine the impact of control deviations on the Office.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Office to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources.

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, Maintenance and System and Service Acquisition sections, require entities outsourcing their Information Technology environment or operations to obtain assurance over the entities’ internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-004 **FINDING** (Inadequate Controls Around Service Providers) (Continued)

Office management believed that conferring with DoIT on an ongoing basis and signing off on the SOC reports was sufficient and did not realize the need for more detailed assessment documentation.

Without formal and complete documentation of the internal control reviews over its service provider, the Office does not have assurance the service providers' internal controls are adequate to support the Office's processes and ensure its data are secured. (Finding Code No. 2025-004)

RECOMMENDATION

We recommend the Office implement controls to:

- Assess and document the operation of Complementary User Entity Controls relevant to the Office's operations.
- Review SOC reports for the subservice providers or perform alternative procedures to determine and document the impact on the Office's internal control environment.
- Conduct an analysis to determine and document the impact of control deviations on SOC reports with noted deviations.

OFFICE RESPONSE

The Office accepts the auditor's finding and recommendation. While the Office has consistently reviewed SOC reports annually, in the future, staff will ensure that such reviews are thoroughly documented and the scope of each assessment is outlined within the documentation. The Office will assess the operation of Complementary User Controls and document impact of control deviations.

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

2025-005 **FINDING** (Noncompliance with Revolving Door Certification Requirements)

The Office of the Lieutenant Governor (Office) did not obtain and maintain required written certifications from employees regarding revolving door restrictions.

During our testing of employees qualified for 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.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-45(e)) requires each of the executive branch constitutional officers to provide written notification to all employees in positions subject to their offices' revolving door policies. The Act further states that an employee receiving notification that their position is subject to revolving door restrictions due to involvement in the award or fiscal administration of State contracts or regulatory or licensing decisions must certify in writing that they were advised of the prohibition against accepting certain non-State employment and the requirement to notify the appropriate Inspector General prior to accepting such employment.

Office management indicated the lack of employee certifications acknowledging their revolving door responsibilities was due to a vacancy and transition in responsible employees.

Failure to obtain written certification from employees regarding revolving door restrictions may result in employees accepting prohibited non-State employment without proper disclosure to and approval by the Inspector General. (Finding Code No. 2025-005)

RECOMMENDATION

We recommend 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 RESPONSE

The Office accepts the auditor's finding and recommendation.

STATE OF ILLINOIS
OFFICE OF THE LIEUTENANT GOVERNOR
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2025

A. **FINDING** (Inadequate Controls Over Personal Services)

During the prior examination, the Office failed to maintain proper controls over its personal services functions.

During the current examination, our sample testing indicated timely employee timesheet submission and approval, as well as documentation of request and approval of leave time taken. As a result, this finding is not repeated. (Finding Code No. 2023-003, 2021-003, 2019-001)

B. **FINDING** (Failure to Fully Utilize the State’s Enterprise Resource Planning System)

During the prior examination, the Office did not utilize all capabilities of the State’s Enterprise Resource Planning (ERP) System which resulted in unnecessary inefficiency.

During the current examination, we noted the Office was set up and trained to utilize the Public Sector Collection and Disbursements ERP Module. Staff had attended trainings and meetings with the Department of Innovation and Technology and had made deposits using the module. As a result, this finding is not repeated. (Finding Code No. 2023-004)