

**STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU**

STATE 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
LEGISLATIVE REFERENCE BUREAU
STATE COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2025**

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**STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
STATE COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2025**

LEGISLATIVE REFERENCE BUREAU OFFICIALS

| | |
|--------------------------|--|
| Executive Director | Mr. James Stivers |
| Principal Attorneys | Mr. Wayne Hedenschoug Mrs. Andrea Creek |
| Fiscal Officer | Mrs. Rebecca Hankiewicz |
| Office Manager | Ms. Lori Thompson |
| Property Control Officer | Mr. Robert Schrock |

LEGISLATIVE REFERENCE BUREAU BOARD CHAIR

| | |
|--|------------------|
| Chair of the Board (10/1/25 - 9/30/26) | Mr. Scott Kaiser |
| Chair of the Board (10/1/24 - 9/30/25) | Mr. Brad Bolin |
| Chair of the Board (10/1/23 - 9/30/24) | Mr. John Hollman |
| Chair of the Board (10/1/22 - 9/30/23) | Mr. Tim Anderson |

LEGISLATIVE REFERENCE BUREAU BOARD MEMBERS

| | |
|---|------------------|
| Secretary of the Senate | Mr. Tim Anderson |
| Assistant Secretary of the Senate | Mr. Scott Kaiser |
| Clerk of the House of Representatives | Mr. John Hollman |
| Assistant Clerk of the House of Representatives | Mr. Brad Bolin |

LEGISLATIVE REFERENCE BUREAU OFFICE

The Legislative Reference Bureau's administrative office is located at the following address:

Legislative Reference Bureau
112 State House
Springfield, IL 62706



STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
ROOM 112 STATE HOUSE • SPRINGFIELD, IL 62706
PHONE: 217/782-6625

MANAGEMENT ASSERTION LETTER

June 4, 2026

Borschnack, Pelletier & Co.
Certified Public Accountants
200 E. Court St., Suite 608
Kankakee, IL 60901

Ladies and Gentlemen:

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 Reference Bureau (Bureau). 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 Bureau'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, 2025 and June 30, 2024, the Bureau has materially complied with the specified requirements below.

- A. The Bureau 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 Bureau 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 Bureau 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 Bureau 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.
- E. Money or negotiable securities or similar assets handled by the Bureau on behalf of the State or held in trust by the Bureau have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Legislative Reference Bureau

SIGNED ORIGINAL ON FILE

James Stivers, Executive Director

SIGNED ORIGINAL ON FILE

Rebecca Hankiewicz, Chief Fiscal Officer

**STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
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

| <u>Number of Findings</u> | <u>Current Report</u> | <u>Prior Report</u> |
|---|-----------------------|---------------------|
| Repeated findings | 0 | 4 |
| Prior recommendations implemented or not repeated | 0 | 3 |
| | 4 | 1 |

SCHEDULE OF FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Last/First Reported</u> | <u>Description</u> | <u>Finding Type</u> |
|-----------------|-------------|----------------------------|--------------------|---------------------|
|-----------------|-------------|----------------------------|--------------------|---------------------|

Current Findings

None Reported

Prior Findings Not Repeated

| | | | | |
|---|---|-----------|---|--|
| A | 8 | 2023/2023 | Inadequate Segregation of Duties | |
| B | 8 | 2023/2019 | Inadequate Controls Over Monthly Reconciliations | |
| C | 8 | 2023/2021 | Weakness in Cybersecurity Programs and Practices | |
| D | 8 | 2023/2019 | Untimely Submission of and Errors on Required Filings | |

**STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
STATE COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2025**

EXIT CONFERENCE

The Legislative Reference Bureau waived an exit conference in a correspondence from Mr. James Stivers, Executive Director, on May 29, 2026.

**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, Board of the Joint Committee on Legislative Support Services

Report on State Compliance

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

The specified requirements are:

- A. The Bureau 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 Bureau 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 Bureau 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 Bureau 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.
- E. Money or negotiable securities or similar assets handled by the Bureau on behalf of the State or held in trust by the Bureau have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, 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 Bureau complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Bureau complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, 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 Bureau's compliance with the specified requirements.

In our opinion, the Bureau 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 Bureau 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 Bureau's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Bureau's compliance with the specified requirements and to test and report on the Bureau's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Bureau's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bureau'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

Kankakee, Illinois
June 4, 2026

**STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2025**

PRIOR FINDINGS NOT REPEATED

A FINDING: Inadequate Segregation of Duties

During the prior examination, the Legislative Reference Bureau (Bureau) did not maintain adequate separation of duties in the area of employee timekeeping and accrued benefits.

During the current examination, the Bureau revised its procedures and our sample testing did not identify any instances of an employee approving their own timesheet. (Finding Code No. 2023-001)

B FINDING: Inadequate Controls Over Monthly Reconciliations

During the prior examination, the Bureau did not have adequate controls over the monthly reconciliations of appropriations and expenditures.

During the current examination, our sample testing did not identify any exceptions related to appropriation and expenditure reconciliations performed by the Bureau. (Finding Code No. 2023-002, 2021-002, 2019-003)

C FINDING: Weakness in Cybersecurity Programs and Practices

During the prior examination, the Bureau did not maintain adequate internal controls related to its cybersecurity programs and practices. Auditors noted weaknesses regarding security program development, risk assessments, data classification, cybersecurity roles, and Identity Protection Act training.

During the current examination, the Bureau provided its policies and procedures pertinent to its information system environment (including security), performed a risk assessment to determine what confidential information exists, where it resides to ensure that it was adequately protected, and determined that cybersecurity roles and responsibilities have been addressed through the Legislative Information System coupled with the Bureau's own policies. Our testing of Identity Protection Act training did not identify any exceptions. (Finding Code No. 2023-003, 2021-003)

D FINDING: Untimely Submission of and Errors on Required Filings

During the prior examination, the Bureau did not timely submit all filings required by the Illinois Compiled Statutes and misclassified some employees on Agency Workforce Reports.

During the current examination, the Bureau submitted corrected Agency Workforce reports to address the errors noted in the prior examination and no errors were noted on the reports submitted during the current examination period. In addition, the Bureau completed its evaluations of the Bureau's systems of internal fiscal and administrative controls and the Executive Director filed his certification with the Auditor General by May 1 of each year during the examination period. (Finding Code No. 2023-004, 2021-004, 2019-004)