# STATE OF ILLINOIS
# OFFICE OF EXECUTIVE INSPECTOR GENERAL
# FOR THE AGENCIES OF THE ILLINOIS GOVERNOR

## STATE COMPLIANCE EXAMINATION

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

**STATE OF ILLINOIS**
**OFFICE OF EXECUTIVE INSPECTOR GENERAL**
**FOR THE AGENCIES OF THE ILLINOIS GOVERNOR**
**STATE COMPLIANCE EXAMINATION**
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## AGENCY OFFICIALS

| | |
|---|---|
| Executive Inspector General | Ms. Susan M. Haling |
| General Counsel | Mr. Neil P. Olson |
| Chief Fiscal Officer/Chicago Operations Manager | Ms. Ogochukwu Akpan |
| Deputy Inspector General/Chief of Chicago Division | Ms. Fallon Opperman |
| Deputy Inspector General/Chief of Springfield Division | Ms. Angela Luning |
| Director, Hiring & Employment Monitoring Division | Ms. Erin K. Bonales |
| Deputy Inspector General – Executive Projects | Ms. Christine Benavente |

## AGENCY OFFICES

The Office's administrative offices are located at:

69 W. Washington Street, Suite 3400
Chicago, Illinois 60602

607 East Adams Street, $14^{th}$ Floor
Springfield, Illinois 62701

MANAGEMENT ASSERTION LETTER

August 24, 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, Office of Executive Inspector General for the Agencies of the Illinois 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.

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

Yours truly,

State of Illinois, Office of Executive Inspector General
for the Agencies of the Illinois Governor

SIGNED ORIGINAL ON FILE

Susan Haling, Executive Inspector General

SIGNED ORIGINAL ON FILE

Ogo Akpan, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Neil Olson, General Counsel

**STATE OF ILLINOIS**
**OFFICE OF EXECUTIVE INSPECTOR GENERAL**
**FOR THE AGENCIES OF THE ILLINOIS 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** | **Current Report** | **Prior Report** |
|---|---|---|
| Findings | 0 | 5 |
| Repeated Findings | 0 | 3 |
| Prior Recommendations Implemented or Not Repeated | 5 | 1 |

### SCHEDULE OF FINDINGS

| Item No. | Page | Last/First Reported | Description |
|---|---|---|---|
| | | | **Prior Findings Not Repeated** |
| A | 9 | 2023/2023 | Noncompliance with the Fiscal Control and Internal Auditing Act |
| B | 9 | 2023/2021 | Weaknesses in Cybersecurity Programs and Practices |
| C | 9 | 2023/2021 | Disaster Recovery Planning Weaknesses |
| D | 9 | 2023/2021 | Inadequate Controls over Service Providers |
| E | 9 | 2023/2023 | Late Submission of Census Data Reconciliation Certification |

## EXIT CONFERENCE

The Office waived an exit conference in a correspondence from Neil Olson, General Counsel, on August 18, 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

**Report on State Compliance**

We have examined compliance by the State of Illinois, Office of Executive Inspector General for the Agencies of the Illinois 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.

E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the Office 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 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.

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. 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
August 24, 2026

A. **FINDING** (Noncompliance with the Fiscal Control and Internal Auditing Act)

During the prior examination, the Office of Executive Inspector General for the Agencies of the Illinois Governor (Office) did not comply with the Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3003). The certifications of compliance with the FCIAA for Fiscal Year 2022 and Fiscal Year 2023 were not filed timely.

During the current examination, our testing indicated the Office timely filed the certifications of compliance with the FCIAA for Fiscal Year 2024 and Fiscal Year 2025. (Finding Code No. 2023-001)

B. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

During the prior examination, the Office had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

During the current examination, our testing indicated the Office had implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information. (Finding Code No. 2023-002, 2021-001)

C. **FINDING** (Disaster Recovery Planning Weaknesses)

During the prior examination, the Office had not developed a comprehensive Disaster Recovery plan.

During the current examination, our testing indicated the Office had developed a comprehensive Disaster Recovery plan. (Finding Code No. 2023-003, 2021-002)

D. **FINDING** (Inadequate Controls over Service Providers)

During the prior examination, the Office had not implemented adequate internal controls over its service providers.

During the current examination, our testing indicated an immaterial issue relating to the Office's internal controls over its service providers. As such, this matter was reported in the Office's *Independent Accountant's Report of Immaterial Findings*. (Finding Code No. 2023-004, 2021-004)

E. **FINDING** (Late Submission of Census Data Reconciliation Certification)

During the prior examination, the Office did not submit the Census Data Reconciliation Certification (Certification) to the State Employees' Retirement System (SERS) in a timely manner.

During the current examination, our testing indicated the Office submitted the Census Data Reconciliation Certifications in a timely manner. (Finding Code No. 2023-005)