STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

SUPREME COURT HISTORIC PRESERVATION COMMISSION

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

Release Date: July 14, 2026

FINDINGS THIS AUDIT: 2	New	Repeat	Total
Category 1:	**0**	**1**	**1**
Category 2:	0	1	1
Category 3:	0	0	0
TOTAL	0	2	2
FINDINGS LAST AUDIT: 2			

AGING SCHEDULE OF REPEATED FINDINGS			
Repeated Since	**Category 1**	**Category 2**	**Category 3**
2023	**25-1**		
2021		25-2	

SYNOPSIS

- (**25-1**) The Supreme Court Historic Preservation Commission (Commission) did not maintain adequate controls over personal services.

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

INADEQUATE CONTROLS OVER PERSONAL SERVICES

The Supreme Court Historic Preservation Commission (Commission) did not maintain adequate controls over personal services.

During the testing of employees, we noted the Commission did not maintain adequate control or have formal policies in place over personnel records and payroll to minimize the risk of payroll errors through miscommunication and/or lack of documentation, as described below:

Insufficient documentation in personnel files

- For 3 of 3 (100%) employees tested, the Commission did not maintain personnel files with adequate documentation regarding salary. Specifically, the files lacked documentation for salary adjustments as well as lacked several required documents needed to perform testing related to gross pay, pension contributions, pay grades, or pay steps.

Part-time employee's time worked not documented

- For 1 of 1 (100%) part-time employees tested, the Commission was unable to provide documentation of time worked; therefore, we were unable to determine whether the employee should have been awarded personal, sick, or vacation time.

Accrued time off was not properly awarded

- For 2 of 3 (67%) employees tested, the Commission did not compute accrued balances of leave time in accordance with the Commission's policies.

Vacation leave was not properly approved

- For 2 of 3 (67%) employees tested, vacation leave time was not pre-approved according to policy. Leave was approved between 2 and 5 days late.

While performing recalculations of payroll, we noted the following:

Payroll deductions were incorrectly computed

- For 3 of 3 (100%) employees tested, the Commission did not compute employee payroll deductions correctly based on employee payroll documentation. We noted errors in the amount withheld for State and Federal Taxes.

State W-4 was not maintained

- For 1 of 3 (33%) employees tested, the Commission did not maintain the State W-4 Employee's Withholding Certificate form on file to support the withholding taxes during the period. As a result, we were unable to recalculate the employee's state withholding taxes.

While performing testing of payroll vouchers, we noted the following:

Payroll vouchers were not properly approved, documented, and/or recorded

- For 2 of 10 (20%) payroll vouchers tested, totaling $44,062, no approval signature or date was documented on the voucher; therefore, we could not determine if the voucher was properly approved and processed.

- For 1 of 10 (10%) payroll vouchers tested, totaling $1,464, we were unable to trace the voucher to the Commission's expenditure records.

While performing testing of Agency Workforce Reports, we noted the following:

Agency Workforce Reports were not properly completed and filed

- The Commission did not submit its Fiscal Year 2023 (filed in FY24) and Fiscal Year 2024 (filed in FY25) Agency Workforce Reports with the Office of the Secretary of State.

- The Commission's Fiscal Year 2023 Report contained five instances and the Commission's Fiscal Year 2024 Report contained two instances where the reported amounts and percentages were not calculated accurately. (Finding 1, pages 8-12)

We recommended the Commission strengthen its internal controls over personal services to ensure proper documentation and personnel files are maintained correctly and reports are accurately filed.

Commission accepted the recommendation

The Commission accepted the recommendation and stated it has begun the process to correct many of these issues by undertaking a major overhaul of the employee manual and implementing procedures in accordance with policies.

OTHER FINDINGS

The remaining finding pertains to weaknesses in the Commission's Cybersecurity and the Security and Control of Confidential Information. We will review the Commission'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 Commission for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2025-001. Except for the noncompliance described in this finding, the accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

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COURTNEY DZIERWA
Deputy Auditor General

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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CHRISTOPHER B. MEISTER
Auditor General

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