STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2025

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COMMISSION OFFICIALS

Executive Director	John A. Lupton
Director of Administration	Matt Burns (7/1/2023 – 12/31/2025)
Director of Administration	Karen Everingham (12/1/2025 – Present)
Director of History Programs	Dr. Samuel Wheeler
Administrative Assistant	Virginia Geiger

COMMISSION OFFICERS

Chair of the Commission (Court appointment)	Joseph A. Power Jr. (9/14/2020 – Present)

COMMISSION MEMBERS

Commissioner (Court appointment)	Hon. Vincent F. Cornelius (7/1/2021– 6/30/2025)
Commissioner (Senate President appointment)	Hon. Kirk W. Dillard (4/5/2022 – 6/30/2025)
Commissioner (Senate President appointment)	John J. Rock (6/13/2022 – Present)
Commissioner (Governor appointment)	Dr. David M. Sokol (7/10/2020 – 6/30/2025)
Commissioner (Governor appointment)	J. Martin Green (6/24/2022 – Present)
Commissioner (Speaker appointment)	J. William Roberts (3/20/2020 – Present)
Commissioner (Speaker appointment)	Thomas Q. Keefe Jr. (3/22/2022 – 6/30/2025)
Commissioner (*ex officio*)	Marcia Meis, Director of AOIC (8/21/2017 – Present)

COMMISSION OFFICE

The Supreme Court Historic Preservation Commission's primary administrative offices are located at:

231 South Sixth Street,
Springfield, IL 62701

ILLINOIS SUPREME COURT
HISTORIC PRESERVATION COMMISSION

231 South Sixth Street, Springfield, Illinois 62701 ✧ Tel: 217-670-0890 Fax: 217-670-0944
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MANAGEMENT ASSERTION LETTER

June 30, 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, Supreme Court Historic Preservation Commission (Commission). 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 Commission'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 Commission has materially complied with the specified requirements listed below.

A. The Commission 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 Commission 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 Commission 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 Commission 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,

State of Illinois, Supreme Court Historic Preservation Commission

SIGNED ORIGINAL ON FILE

John Lupton, Executive Director

SIGNED ORIGINAL ON FILE

Karen Everingham, Director of Administration

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
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 or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	**Current Report**	**Prior Report**
Findings	2	2
Repeated Findings	2	1
Prior Recommendations Implemented or Not Repeated	0	1

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings	
2025-001	8	2023/2023	Inadequate Controls over Personal Services	Material Weakness and Material Noncompliance
2025-002	13	2023/2021	Weaknesses Regarding Cybersecurity and the Security and Control of Confidential Information	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Supreme Court Historic Preservation Commission (Commission) waived an exit conference in a correspondence from John Lupton, Executive Director, on June 30, 2026. The responses to the recommendations were provided by John Lupton, Executive Director, in a correspondence dated June 30, 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

and

Governing Board
State of Illinois, Supreme Court Historic Preservation Commission

Report on State Compliance

We have examined compliance by the State of Illinois, Supreme Court Historic Preservation Commission (Commission) 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 Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

A. The Commission 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 Commission 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 Commission 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 Commission 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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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 modified 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 Commission's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Commission during the two years ended June 30, 2025. As described in the accompanying Schedule of Findings as item 2025-001, the Commission had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Commission 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 item 2025-002.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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. We consider the deficiencies described in the accompanying Schedule of Findings as item 2025-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying Schedule of Findings as item 2025-002 to be a significant deficiency.

There were no immaterial findings that have been excluded from this report.

The Commission's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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

COURTNEY DZIERWA, CPA, CISA, CIA
Deputy Auditor General

Springfield, Illinois
June 30, 2026

2025-001. **FINDING** (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:

- 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.

  The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, and essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities. In addition, good business practices require proper documentation of all salary amounts and changes there to be maintained.

- For 1 of 1 (100%) part-time employee 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.

  The Commission's *Employee Handbook* states part-time employees are to earn vacation on a prorated basis according to the vacation accrual schedule set forth in this policy, providing the employee is in pay status one-half of their regular work days in the month. In addition, it states a part-time employee earns nominal sick days on a prorated basis according to the nominal sick leave earning schedule set forth in this policy, providing the employee is in pay status one-half of their regular work days in the month. Further, it states a part-time employee is allowed to receive and use extended sick leave benefits on a prorated basis according to the extended sick leave earning schedule set forth in this policy. Lastly, it states a part-time employee is awarded personal leave days on a prorated basis according to the personal leave schedule set forth in this policy.

2025-001. **FINDING** (Inadequate Controls over Personal Services)

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

  The Commission's *Employee Handbook* states that employees shall earn vacation leave days at the rate based upon the employee's length of continuous service. The employee must be in pay status at least one-half of work days in the month to earn vacation leave for that month. In addition, it states from the beginning of the 20th year of service through the completion of 25 years of service, an employee shall earn 22 vacation days per year. Further, the *Employee Handbook* states that newly hired employees shall earn personal leave days on a prorated basis at the rate of one-half day for every two months of service in a calendar year and shall be awarded based on a half day in October.

- 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.

  The Commission's *Employee Handbook* states that vacation leave must be approved by the Administrative Authority prior to being taken.

While performing recalculations of payroll, we noted the following:

- 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.

  The Statewide Accounting Management System (SAMS) (Procedure 23.10.30) states the Commission is responsible for accurately completing payroll vouchers, including attesting to the accuracy of each employee's gross earning, deductions, net pay and other data reported on the payroll voucher.

- 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.

2025-001. **FINDING** (Inadequate Controls over Personal Services)

The SAMS (Procedure 23.20.05) requires the Commission to have on file a properly completed Federal and State W-4 (Comptroller forms C-25) for all active employees. It also requires the Commission to maintain the last effective W-4 forms for terminated employees for a period of 4 1/2 years or as long as wages are owed.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, and essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities.

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

- 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.

The State Finance Act (30 ILCS 105/9.02(b)(1)) requires every voucher to have the signature of the officer responsible for approving and certifying vouchers and, if authority to sign the responsible officer’s name has been properly delegated, the signature of the person actually signing the voucher.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, and essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities.

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

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

2025-001. **FINDING** (Inadequate Controls over Personal Services)

The State Employment Records Act (5 ILCS 410/20) requires the Commission to file the Agency Workforce Report on a fiscal year basis by January 1 each year with the Office of the Secretary of State and the Governor.

- 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.

The State Employment Records Act (5 ILCS 410/5(b)) requires the Commission to collect, classify, maintain, and publish, for State and public use, information that provides the General Assembly and the people of the State with adequate information of the number and statistical percentage of minorities, women, persons who identify as non-binary or gender non-conforming, and persons with physical disabilities employed by State government within the State work force.

During the prior examination, Commission officials indicated the issues were due to employee error and an unfamiliarity with the laws and requirements. During the current examination, Commission officials indicated the issues were due to employee error and an outdated employee manual that is currently in the process of being updated.

Inadequate controls over personal services could lead to erroneous and improper payments or deductions in payroll and lead to errors in employee information. Additionally, failure to submit and approve time off requests in a timely manner may result in errors in employee leave balances, employee time worked, and disruptions to Commission operations. Further, failure to establish and maintain adequate controls over employee payroll processing and record keeping could lead to errors in payroll or improper pay to employees not being timely caught and remedied and represents noncompliance with State law. Lastly, failure to file and include complete and accurate information on the Commission's Agency Workforce Reports could deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce and represents noncompliance with State laws. (Finding Code No. 2025-001, 2023-001)

RECOMMENDATION

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

2025-001. **FINDING** (Inadequate Controls over Personal Services)

COMMISSION RESPONSE

The Commission agrees with the finding. The Commission 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.

2025-002. **FINDING** (Weaknesses Regarding Cybersecurity and the Security and Control of Confidential Information)

The Supreme Court Historic Preservation Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information. We noted the following:

- 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 the examination of the Commission's cybersecurity programs, practices, and control of confidential information, we noted the Commission had not:

    - established and communicated policies, procedures and processes to manage and monitor the regulatory, legal, environmental and operational requirements;
    - established and documented cybersecurity roles and responsibilities;
    - performed a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack;
    - classified data to establish the types of information most susceptible to attack to ensure adequate protection; and,
    - formalized procedures to identify and protect personal or confidential information, including notification procedures in the event of a breach of security.

- The Commission did not maintain adequate security controls over remote access to its environment, applications, and data. Specifically, the Commission had not:

    - established comprehensive remote access policies or procedures to adequately address controls over remote access, including user responsibilities and applicable data laws;
    - communicated remote access requirements to users;
    - maintained documentation authorizing user remote access;
    - periodically reviewed users' remote access;
    - maintained documentation the information technology utilized by users contained updated antivirus and the latest security patches; and,
    - maintained documentation demonstrating the security controls over remote access were adequate regarding multi-factor authentication.

2025-002. **FINDING** (Weaknesses Regarding Cybersecurity and the Security and Control of Confidential Information)

The *Framework of 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 (NIST) 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 Commission's Identity Protection Policy (Policy) did not fully comply with the Identity Protection Act (5 ILCS 179/35). Specifically, the Policy did not require that when the Commission collects a social security number or upon request by an individual, that statement of the purpose or purposes for which the Commission is collecting and using the social security number is provided.

- The Commission had not established a comprehensive Disaster Recovery Plan for all aspects of its network environment.

  The *Contingency Planning Guide for Information Technology Systems* published by the NIST requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

- The Commission did not perform its independent internal control review of the System and Organization Control (SOC) reports for its service providers.

  The *Maintenance and System and Service Acquisition* sections published by the NIST requires entities outsourcing their IT 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.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission 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 to maintain accountability over the State's resources.

Finally, this finding was first noted during the Commission's Fiscal Year 2020 - Fiscal Year 2021 State compliance examination. As such, Commission

2025-002. **FINDING** (Weaknesses Regarding Cybersecurity and the Security and Control of Confidential Information)

management has been unsuccessful in implementing a corrective action plan to remedy this deficiency.

The Commission's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Commission officials stated that the issues noted were largely caused by an outdated employee manual that is currently in the process of being updated.

Failure to implement all provisions of the Identity Protection Act represents noncompliance with the Act, does not promote the security and control of social security numbers, and increases the likelihood of identity theft. Inadequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities, which could ultimately lead to the Commission's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. Without adequate controls over remote access, unauthorized individuals may have access to the environment, applications, and data maintained by the Commission, which may also result in malicious activity. Additionally, without disaster recovery policies and procedures assessment, high risk areas may go undetected resulting in a breach of information or manipulation of information. Moreover, there is a risk that Commission systems and information could be vulnerable to attacks or intrusions, and these attacks may not be detected in a timely manner. Further, failure to properly plan for the future needs of the Commission's computing environment and failure to maintain records showing the remediation of discovered vulnerabilities, could prevent the Commission from protecting its confidential and personal information from cyber-attacks and unauthorized disclosure. Lastly, without having obtained and reviewed SOC reports or another form of independent internal control review, the Commission does not have assurance the service providers' internal controls are adequate and operating effectively. (Finding Code No. 2025-002, 2023-002, 2021-002)

RECOMMENDATION

We recommend the Commission strengthen its internal controls over its information systems. Specifically, we recommend the Commission:

- establish and communicate the policies, procedures and processes to manage and monitor the regulatory, legal, environmental and operational requirements;
- establish and document cybersecurity roles and responsibilities;

2025-002. **FINDING** (Weaknesses Regarding Cybersecurity and the Security and Control of Confidential Information)

- perform a comprehensive risk assessment to identify and ensure adequate protection of confidential or personal information most susceptible to attack;
- classify data to establish the types of information most susceptible to attack to ensure adequate protection;
- formalize procedures to identify and protect personal or confidential information, including notification procedures in the event of a breach of security;
- establish and communicate the policies, procedures and processes to adequately control security over remote access to its environment, applications, and data;
- maintain documentation regarding authorizing user remote access, information technology utilized by users, and security controls over remote access;
- periodically review users' remote access;
- develop and approve an identity protection policy that complies with all aspects of the Identity Protection Act;
- establish and test a comprehensive Disaster Recovery Plan for all aspects of its network environment; and,
- perform independent internal control reviews of the System and Organization Control (SOC) reports for its service providers.

COMMISSION RESPONSE

The Commission agrees with the finding. The Commission will resolve several of these issues with a major overhaul of the employee manual and with creating new procedures and strengthening existing procedures.