



STATE OF ILLINOIS  
**OFFICE OF THE  
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS INDEPENDENT TAX TRIBUNAL**

Compliance Examination  
 For the Two Years Ended June 30, 2025

Release Date: February 5, 2026

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2023	25-04	25-03	
Category 2:	0	3	3	2015		25-01, 25-02	
Category 3:	0	0	0				
<b>TOTAL</b>	<b>0</b>	<b>4</b>	<b>4</b>				
<b>FINDINGS LAST AUDIT: 8</b>							

**SYNOPSIS**

- (25-03) The Illinois Independent Tax Tribunal (Tribunal) had weaknesses over its voucher processing function during the examination period.
- (25-04) The Tribunal’s internal controls over its receipt processing function were not operating effectively during the examination period.

**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**

**VOUCHER PROCESSING WEAKNESS**

The Tribunal had weaknesses over its voucher processing function during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Tribunal to determine whether certain key attributes were properly entered by the Tribunal's staff into ERP. In order to determine the operating effectiveness of the Tribunal's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's ERP System based on supporting documentation. The attributes tested were 1) vendor information, 2) expenditure amount, 3) object (s) of expenditure, and 4) the later of the receipt date of the proper bill or the receipt date of the goods and/ or services.

**23% of vouchers not approved  
timely**

We then conducted an analysis of the Department's expenditures data for Fiscal Years 2024 and 2025 and noted the Tribunal did not timely approve 30 of 131 (23%) vouchers processed during the examination period, totaling \$14,651. We noted these vouchers were approved between 31 and 109 days after receipt of a proper bill or obligating document.

We recommended the Tribunal timely approver proper bills and obligations due.

Tribunal officials agreed with the finding.

**RECEIPT PROCESSING INTERNAL CONTROLS NOT  
OPERATING EFFECTIVELY**

**Tribunal Officials agreed**

The Tribunal's internal controls over its receipt processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the ERP operated by DoIT, we were able to limit our receipt testing at the Tribunal to determine whether certain key attributes were properly entered by the Tribunal's staff into ERP. In order to determine the operating effectiveness of the Tribunal's internal controls related to receipt processing, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's ERP System based on supporting documentation. The attributes tested were 1) amount, 2) fund being deposited into, 3) date of receipt, 4) date deposited, and 5) SAMS Source Code.

**Tribunal did not properly enter 13 of 140 attributes into ERP**

Our testing noted 13 of 140 (9%) attributes were not properly entered into the ERP System. Therefore, the Tribunal's internal controls over receipt processing were not operating effectively.

**Qualified opinion based on conditions noted**

Due to this condition, we qualified our opinion because we determined the Tribunal had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

**Payment received date not documented on any FY24 receipts**

Even given the limitations noted above, we then conducted an analysis of the Tribunal's receipt data for fiscal years 2024 and 2025. We noted the Tribunal's receipts data did not document the date on which the payment was received for 82 of 82 (100%) receipts in Fiscal Year 2024. As such, we were unable to determine if the Tribunal deposited the receipts timely.

We recommended the Tribunal design and maintain internal controls to provide assurance that its data entry of key attributes into ERP is complete and accurate.

**Tribunal Officials agreed**

Tribunal officials agreed with the finding.

**OTHER FINDINGS**

The remaining findings pertain to inadequate control over filing fees and failure to fully implement the Illinois Independent Tax Tribunal Act of 2012. We will review the Tribunal's progress towards the implementation of our recommendations in our next compliance examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Tribunal 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 2025-004. Except for the noncompliance described in this finding, the accountants stated the Tribunal complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Roth & Co., LLP.

**SIGNED ORIGINAL ON FILE**

COURTNEY DZIERWA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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