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

SUMMARY REPORT DIGEST

DEPARTMENT OF INNOVATION AND TECHNOLOGY INFORMATION TECHNOLOGY HOSTING SERVICES SYSTEM

System and Organization Controls Report and Report Required Under *Government Auditing Standards* For the Year Ended June 30, 2026

Release Date: November 5, 2026

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

AGING SCHEDULE OF REPEATED FINDINGS			
Repeated Since	Category 1	Category 2	Category 3
2025	26-01		

INTRODUCTION

This digest covers the System and Organization Controls Report and the Report Required under *Government Auditing Standards* of the Department of Innovation and Technology, Information Technology Hosting Services System (Department) for the period July 1, 2025, to June 30, 2026.

The System and Organization Controls Report contained a qualified opinion due to weaknesses associated with the operating effectiveness of the Department's controls. In addition, the Report Required under *Government Auditing Standards* (GAS) contains one finding.

SYNOPSIS

- (**26-1**) The controls related to the trust services criteria stated in the description of the Department's "Information Technology Hosting Services System" (description of system) did not operate effectively to provide reasonable assurance the trust services criteria would be achieved.

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

CONTROLS DID NOT OPERATE EFFECTIVELY

Controls did not operate effectively

The controls related to the trust services criteria stated in the "Management of the State of Illinois, Department of Innovation and Technology's Description of its Information Technology Hosting Services System" (description), provided by the Department of Innovation and Technology (Department), did not operate effectively to provide reasonable assurance the trust services criteria would be achieved.

Separated users' access was not revoked timely

Logical Access

During testing, we noted the logical access controls were not operating effectively to ensure access to Department resources was authorized and approved. Specifically, access was not revoked by the end of the next business day following the employee's or contractor's last day of work in accordance with Department procedures for three of 37 (8%) separated users tested. Access was revoked three to 46 days late.

Physical Access

During testing, we noted the physical access controls were not operating effectively to ensure physical access to Department facilities was restricted to authorized personnel. Specifically:

Badge access was granted without background checks

- Background Check – For two of 24 (8%) individuals tested, the Department could not provide evidence of the required attestation of a clear background check completed within the five years preceding badge issuance.

User access for individuals with access to the Department was not verified

- Recertification of Access –
  - User access for individuals with access to the Central Computing Facility (CCF), Communications Building, and Warehouse was not verified during the first quarter of Fiscal Year 2026 access review in accordance with the Department's policy.
  - User access for individuals with access to the CCF secured area was not verified for one of three (33%) monthly reviews tested.

System Operations

During testing, we noted the system operations controls were not operating effectively to ensure security events were reviewed and critical information systems were subject to required security assessments. Specifically:

- Weekly Access Violation Report Reviews – The Department was unable to provide evidence that

Weekly access violation reports were not reviewed

weekly access violation reports were produced and reviewed in accordance with established procedures for two of seven (29%) weeks tested.

Pre-deployment information security assessments were not performed

- Pre-Deployment Security Assessments – The Department was unable to provide evidence that pre-deployment information security assessments were performed for two of eight (25%) critical information systems deployed.

Change Management

Systems were not patched during one of three months tested

During testing, we noted change management controls were not operating effectively to ensure system changes were implemented in accordance with established Department procedures. Specifically, systems were not patched during one of three (33%) months tested. (Finding 1, pages 8-10)

We recommended the Department ensure the controls are operating effectively over the services provided to user agencies, specifically involving logical and physical access, system operations, and change management.

Department agreed

Department officials agreed and stated they will strengthen controls to ensure that procedures are established and followed to (1) provision, monitor, and revoke physical and logical access, (2) document report reviews and security assessments, and (3) implement change management controls.

SERVICE AUDITOR'S OPINION

The System and Organization Controls Report contained a qualified opinion. Specifically, the Service Auditors determined, except for the matters described in the System and Organization Controls Report, in all material respects, based on the criteria described in the State of Illinois, Department of Innovation and Technology's assertion:

a. the description presents the Department's Information Technology Hosting Services System that was designed and implemented throughout the period July 1, 2025, to June 30, 2026 in accordance with the description criteria.

b. the controls stated in the description were suitably designed throughout the period July 1, 2025, to June 30, 2026 to provide reasonable assurance that the Department's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the subservice organizations and user entities applied

the complementary controls assumed in the design of the Department's controls throughout the period.

c. the controls stated in the description operated effectively throughout the period July 1, 2025, to June 30, 2026, to provide reasonable assurance that the Department's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls and complementary user entity controls assumed in the design of the Department's controls operated effectively throughout the period.

This System and Organization Controls Examination was conducted by Sikich CPA LLC.

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DENNIS M. GIBBONS
Division Director

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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