



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

Frank J. Mautino, 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, 2024**

Release Date: November 7, 2024

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	
Category 1:	1	0	1	No Repeat Findings
Category 2:	0	0	0	
Category 3:	0	0	0	
TOTAL	1	0	1	
FINDINGS LAST AUDIT: 2				

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, 2023 to June 30, 2024.

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

SYNOPSIS

- **(24-1)** The controls related to the trust services criteria stated in the “State of Illinois, Department of Innovation and Technology’s Description of Its Information Technology Hosting Services System” (description of system), were not suitably designed 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 WERE NOT SUITABLY DESIGNED

Controls not suitably designed

The controls related to the trust services criteria stated in the “State of Illinois, Department of Innovation and Technology’s Description of Its Information Technology Hosting Services System” (description of system), as provided by the Department of Innovation and Technology (Department), were not suitably designed to provide reasonable assurance the trust services criteria would be achieved.

Complete and accurate populations not provided

As part of our testing to determine if the controls were suitably designed, we requested the Department provide populations related to unsuccessful backups. However, the Department did not provide complete and accurate populations. Due to these conditions, we were unable to conclude the Department’s population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 320.30) to test the suitable design of the controls. As such, we could not perform testing.

Did not provide evidence that devices were sanitized before disposal

Additionally, we requested the Department provide evidence that devices were sanitized before disposal. However, the Department did not retain evidence to support the control activity prior to September 11, 2023. Due to this condition, we were unable to conclude on the Department’s compliance with the control activity prior to September 11, 2023. (Finding 1, pages 8 of GAS Report)

We recommended the Department ensure the controls are suitably designed over the services provided to user agencies. Also, we recommended the Department ensure the documentation of device sanitization before disposal, is retained for the entire fiscal year.

Department agreed

Department officials agreed and stated they were assessing options to capture and retain reports of alerts from the mainframe log files and supporting documentation of sanitization would be attached to the service ticket.

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 fairly presents the State of Illinois, Department of Innovation and Technology's Information Technology Hosting Services System that was designed and implemented throughout the period July 1, 2023 to June 30, 2024 in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period July 1, 2023 to June 30, 2024 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 users entities applied the complementary controls assumed in the design of the State of Illinois, Department of Innovation and Technology's controls throughout the period July 1, 2023 to June 30, 2024.
- c. the controls stated in the description operated effectively throughout the period July 1, 2023 to June 30, 2024, 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 State of Illinois, Department of Innovation and Technology's controls operated effectively throughout the period July 1, 2023 to June 30, 2024.

This System and Organization Controls Examination was conducted by CliftonLarsonAllen LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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