



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF INNOVATION AND TECHNOLOGY
INFORMATION TECHNOLOGY SHARED 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	Repeated Since	Category 1	Category 2	Category 3
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 our System and Organization Controls Report and Report Required under *Government Auditing Standards* of the Department of Innovation and Technology, Information Technology Shared Services System (Department) for the period from July 1, 2023 through June 30, 2024.

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

SYNOPSIS

- **(24-1)** The controls related to the control objectives stated in the Description of the Information Technology Shared Services System were not suitably designed or did not operate effectively to provide reasonable assurance the control objectives would be achieved.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

CONTROLS WERE NOT SUITABLY DESIGNED OR DID NOT OPERATE EFFECTIVELY

Controls not suitably designed or did not operate effectively

The controls related to the control objectives stated in the “Description of the State of Illinois, Department of Innovation and Technology’s Information Technology Shared Services System” (description of system), provided by the Department of Innovation and Technology (Department), were not suitably designed or did not operate effectively to provide reasonable assurance the control objectives would be achieved.

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 and processing deviations, problems and errors. However, the Department was unable to provide the 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.

Testing could not be performed

As a result, we were unable to determine if the controls were suitably designed or operated effectively. (Finding 1, page 8 of GAS Report)

We recommended the Department ensure the controls are suitably designed and operate effectively over the services provided to user agencies.

Department agreed

Department officials agreed and stated they were assessing options to capture and retain reports of alerts from the mainframe log files.

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 Shared Services System that was designed and implemented throughout the period July 1, 2023 to June 30, 2024.

- b. the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the control operated effectively throughout the period July 1, 2023 to June 30, 2024, 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 operated effectively to provide reasonable assurance that the controls stated in the description were achieved throughout the period from July 1, 2023 to June 30, 2024, 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 operated effectively throughout the period July 1, 2023 to June 30, 2024.

The 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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