



**STATE OF ILLINOIS  
SUPREME COURT  
(Including Appellate Court Districts 1-5)**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois**

**STATE OF ILLINOIS  
SUPREME COURT  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

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STATE OF ILLINOIS  
SUPREME COURT  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023

**JUSTICES OF THE SUPREME COURT**

Chief Justice (10/26/22 – Present)	Mary Jane Theis
Chief Justice (07/01/21 – 10/25/22)	Anne M. Burke
Justice (12/05/22 – Present)	Elizabeth M. Rochford
Justice (07/01/21 – 12/04/22)	Michael J. Burke
Justice (12/05/22 – Present)	Mary K. O’Brien
Justice (07/01/21 – 12/04/22)	Robert L. Carter
Justice (12/01/22 – Present)	Joy V. Cunningham
Justice (07/08/22 – Present)	Lisa Holder White
Justice	P. Scott Neville, Jr.
Justice	David K. Overstreet

**JUDICIAL BRANCH OFFICIALS**

Administrative Director	Marcia M. Meis
Deputy Director (10/01/23 – 10/14/23)	Vacant
Deputy Director (07/01/23 – 09/30/23) (position dissolved 10/15/23)	Janeve Zekich
Chief of Finance and Operations (position created 10/16/23)	Kara M. McCaffrey
Chief of Staff (08/01/23 – Present)	John Chatz
Chief of Staff (07/01/23 – 07/31/23) (position created 07/01/23)	Vacant
Chief of Policy and Government Affairs (position created 10/16/23)	Amy S. Bowne
Chief Internal Auditor	John M. Bracco
Chief Legal Counsel (01/01/24 – Present)	Katherine Murphy
Chief Legal Counsel (10/16/23 – 12/31/23)	Vacant
Chief Legal Counsel (07/01/21 – 10/15/23)	Amy S. Bowne

STATE OF ILLINOIS  
**SUPREME COURT**  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023

Director of Finance (06/03/24 – Present)	Erin Moe
Director of Finance (formerly Chief Fiscal Officer) (10/16/23 – 06/02/24)	Vacant
Chief Fiscal Officer (through 10/15/23)	Kara M. McCaffrey
Chief Information Officer	Skip Robertson

**COURT OFFICES**

The Court’s primary administrative offices are located at:

222 North LaSalle Street  
Chicago, Illinois 60601

3101 Old Jacksonville Road  
Springfield, Illinois 62704



Supreme Court of Illinois  
**ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS**

Marcia M. Meis  
Director

222 North LaSalle Street, 13th Floor  
Chicago, IL 60601  
Phone: (312) 793-3250  
Fax: (312) 793-1335

3101 Old Jacksonville Road  
Springfield, IL 62704  
Phone: (217) 558-4490  
Fax: (217) 785-3905

**MANAGEMENT ASSERTION LETTER - STATE COMPLIANCE EXAMINATION**

June 26, 2024

Adelfia LLC  
Certified Public Accountants  
400 E. Randolph Street, Suite 700  
Chicago, Illinois 60601

Ladies and Gentlemen:

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 Supreme Court of Illinois (Court). 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 Court's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022, and June 30, 2023, the Court has materially complied with the specified requirements listed below.

- A. The Court 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 Court 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 Court 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 Court 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.
- E. Money or negotiable securities or similar assets handled by the Court on behalf of the State or held in trust by the Court have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Supreme Court of Illinois

**SIGNED ORIGINAL ON FILE**

Marcia M. Meis  
Administrative Director, Administrative Office of the Illinois Courts

**SIGNED ORIGINAL ON FILE**

Kara M. McCaffrey  
Chief of Finance and Operations, Administrative Office of the Illinois Courts

**SIGNED ORIGINAL ON FILE**

Katherine Murphy  
Chief Legal Counsel, Administrative Office of the Illinois Courts

**STATE OF ILLINOIS  
SUPREME COURT  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**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, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	3	2
Repeated Findings	1	1
Prior Recommendations Implemented or Not Repeated	1	0

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2023-001	10	2021/2019	Inadequate Controls Over the Review of Internal Control Over Service Providers	Significant Deficiency and Noncompliance
2023-002	12	New	Untimely Approval of Vouchers	Significant Deficiency and Noncompliance
2023-003	14	New	Lack of Cybersecurity Training Program	Significant Deficiency and Noncompliance
<b>Prior Findings Not Repeated</b>				
A	16	2021	Weaknesses in Cybersecurity Programs and Practices	

## EXIT CONFERENCE

Findings 2023-001 through 2023-003 and their associated recommendations appearing in this report were discussed with the Court personnel at an exit conference on June 21, 2024.

Attending were:

### Supreme Court

Kara McCaffrey, Chief of Finance and Operations  
Katherine Murphy, Chief Legal Counsel  
John Chatz, Chief of Staff  
John Bracco, Chief Internal Auditor  
Alana Pierson, Internal Audit Manager

### Office of the Auditor General

Lisa Warden, Senior Audit Manager

### Adelfia LLC

Stella Santos, Managing Partner  
Jennifer Roan, Partner  
John Tipsay, Audit Manager  
Gionelle Ceniza, Senior IS Specialist

The responses to these recommendations were provided by John Bracco, Chief Internal Auditor, in a correspondence dated June 26, 2024.





**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Supreme Court (Court) 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, 2023. Management of the Court is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Court's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Court 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 Court 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 Court 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 Court 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.
- E. Money or negotiable securities or similar assets handled by the Court on behalf of the State or held in trust by the Court have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, 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 Court complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Court 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 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 Court's compliance with the specified requirements.

In our opinion, the Court complied with the specified requirements during the two years ended June 30, 2023, 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 items 2023-001 through 2023-003.

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

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-001 through 2023-003 that we consider to be significant deficiencies.

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

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

Chicago, Illinois  
June 26, 2024

**STATE OF ILLINOIS  
SUPREME COURT  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-001      **FINDING**      (Inadequate Controls Over the Review of Internal Controls Over Service Providers)

The Illinois Supreme Court (Court) had not implemented adequate internal controls over its service providers.

The Court maintains numerous cloud-based solutions with various service providers. These service providers maintain the hardware, software and the data for various applications relating to timekeeping, drug testing, and other court related services.

We selected a sample of three service providers and requested the Court to provide documentation of their review of the service providers. We noted, for 2 of 3 (67%) and 3 of 3 (100%) identified third party service providers for Fiscal Year 2022 and Fiscal Year 2023, respectively, the Court had not:

- Obtained a System and Organization Control (SOC) report.
- Conducted an analysis of the Complementary User Entity Controls (CUECs).
- Obtained and reviewed SOC reports for subservice organizations or performed alternative procedures to determine the impact of complementary subservice organization controls (CSOCs) on its internal control environment.

In addition, we were not provided with a copy of the only SOC report which the Court had obtained from a third party service provider during Fiscal Year 2022. The service provider provides hosting services and software as a service for the Court.

Finally, this finding was first noted during the Court’s Fiscal Year 2018 – Fiscal Year 2019 State compliance examination, four years ago. As such, Court management has been unsuccessful in implementing sufficient corrective actions to fully remedy this deficiency in Fiscal Years 2022 and 2023.

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), Maintenance and System and Service Acquisition sections, 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.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies 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 maintain accountability over the State’s resources.

**STATE OF ILLINOIS  
SUPREME COURT  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

In addition, Court management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

The Court stated third-party service providers did not respond to the Court’s request for their SOC report. In addition, the Court stated they had not requested any SOC reports for Fiscal Year 2023, since at the time of testing, the Court had scheduled their review for the last quarter of calendar year 2023.

Without having timely obtained and fully reviewed SOC reports or another form of independent internal controls reviews, the Court does not have assurance the service provider’s and its subservice provider’s internal controls are adequate. (Finding Code No. 2023-001, 2021-002, 2019-001)

**RECOMMENDATION**

We recommend the Court implement controls to:

- Obtain a System and Organization Control (SOC) report for all identified third party service providers and document the assessment of internal controls associated with outsourced systems annually.
- Monitor and document the operation of the CUECs related to the Court’s operations.
- Obtain and review SOC reports for subservice organizations or perform alternative procedures to determine the impact of CSOCs on its internal control environment and to determine whether adequate controls are in place.

**COURT RESPONSE**

Agree. As a result of the OAG’s May 2022 Finding, in February 2023, the Administrative Office of the Illinois Courts (AOIC) implemented procedures for Systems and Organization Control (SOC) review to identify service organizations and to then evaluate those service organizations’ third-party SOC reports.

The procedures implemented by the AOIC include a review of the services during each procurement and contract execution to evaluate the entity as a service organization. In addition, a list of all contracts is provided by the Fiscal Division to evaluate contractual services and service providers. Those entities that are identified as service organizations then go through a SOC review and assessment process completed by Judicial Management Information Services (JMIS). Since 2023, a SOC review and assessment has been completed for nine (9) service organizations.

The AOIC agrees that SOC assessments establish an important and necessary third-party review of the services provided by a service organization and detail those services and controls reviewed by the third- party. The SOC report assists in evaluating the services and controls that might be used by the AOIC. The AOIC will continue its SOC procedures together with other relevant evaluations the AOIC develops to ensure that the specific services contracted by the AOIC are supported through the appropriate controls provided relative to the services.

**STATE OF ILLINOIS  
SUPREME COURT  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-002      **FINDING**      (Untimely Approval of Vouchers)

The Illinois Supreme Court (Court) did not timely approve its vouchers for payment to the Comptroller’s Office during the examination period.

The Court used Accounting Information System for Fiscal Year 2022. The Court transitioned to Enterprise Resource Planning System (ERP) in Fiscal Year 2023 for their financial processes, including voucher processing.

For Fiscal Year 2022, we tested a sample of vouchers using the attributes to test vouchers processed through a non-ERP system. For Fiscal Year 2023, due to our ability to rely upon the processing integrity of the ERP operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Court to determine whether certain key attributes were properly entered by the Court’s staff into ERP. In order to determine the operating effectiveness of the Court’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.

During our testing of Fiscal Year 2022 vouchers processed through a non-ERP system, we noted 4 of 35 (11%) vouchers, totaling to \$90,359, were approved between 42 and 81 days late. In addition, we conducted an analysis of the Court’s expenditures data for fiscal year 2023 processed through an ERP system and noted 1,553 of 20,244 (8%) vouchers, totaling \$3,656,148, were approved between 1 and 306 days late.

The Illinois Administrative Code (74 Ill. Admin. Code 900.70) (Code) requires the Court to timely review each vendor’s invoice and approve proper bills within 30 days after receipt.

The Court management stated the delay in approval was due to untimely receipt of vouchers from individual offices for review.

Failure to timely approve vouchers represents noncompliance with the Code. (Finding Code No. 2023-002)

**RECOMMENDATION**

We recommend the Court approve proper bills within 30 days of receipt.

**STATE OF ILLINOIS  
SUPREME COURT  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

**COURT RESPONSE**

Agree. The Supreme Court of Illinois is committed to ensuring vendor invoices are submitted and processed in a timely manner. The vouchers in question were processed with payments issued in compliance with the State of Illinois Prompt Payment Act (30 ILCS 540). The 35 vouchers tested for Fiscal Year 2022 resulted in 4 prompt payment vouchers for interest owed to vendors totaling \$350.48. In Fiscal Year 2023 the 1,553 vouchers cited for untimely approval resulted in 28 vouchers subjected to prompt payment interest owed to vendors totaling \$2,785.28.

The Supreme Court of Illinois has updated and implemented new processes to existing procedures. These updates will ensure vouchers continue to be processed in compliance with the Illinois Administrative Code (74 Ill. Admin. Code 900.70) and State of Illinois Prompt Payment Act.

**STATE OF ILLINOIS  
SUPREME COURT  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-003.     **FINDING** (Lack of Cybersecurity Training Program)

The Illinois Supreme Court (Court) did not have a formal cybersecurity training program in place.

The Court provides general administrative and supervisory authority over all Courts in the State. Any laws, rules, and regulations applicable to different courts and offices of the judicial branch are monitored by the Court’s management. As a result, the Court’s Administrative Office maintains information systems for various functions of the judicial branch to use in its operations, which contain confidential and personal information.

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 our examination of the Court’s cybersecurity programs and practices, we noted that although the Court provided cybersecurity training for users of one information system during the examination period, it had not adopted a formal cybersecurity training program for all staff and contractors upon hiring and annually thereafter.

The Court indicated that competing priorities contributed to not implementing a formal, mandatory cybersecurity training program that includes all staff and contractors.

The *Framework for 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 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 lack of a formal cybersecurity training program may lead to reduced cybersecurity awareness of key personnel resulting in unintentional mishandling of sensitive or confidential information of the Court. (Finding Code 2023-003)

**RECOMMENDATION**

We recommend the Court adopt and implement a formal cybersecurity training program for its staff and contractors upon hiring and annually thereafter.



**STATE OF ILLINOIS  
SUPREME COURT  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

**COURT RESPONSE**

Agree. The Administrative Office of the Illinois Courts (AOIC) agrees that cybersecurity awareness programs will remind employees of cybersecurity risks, responsibilities in handling confidential information, the proper use of Court-provided computers, software, and services, and will help reduce the risk of a security event. Further, such a program can assist in keeping employees vigilant and aware of potential threats.

Also critical to preventing cyber security events across the organization is to have proactive and real-time cyber security protection systems in place to monitor and help prevent a cybersecurity event. As AI, the ever-evolving phishing attempts, and malware are used to transmit ransomware and malicious viruses, automated prevention technologies are more critical to protecting the Illinois courts.

The Supreme Court adopts a Computer Security and Usage Policy (Policy) that informs judicial employees on the technologies provided to them for their work. The Policy informs managers and employees of their responsibilities with the use of computers, software, and services. The Policy is distributed to all employees and is then provided to new employees in their hiring packet. In addition, with each log in to the Court's network, a 'Splash' screen is presented that reminds employees of the Policy and confirms their agreement with it if they proceed past it.

Judicial Management Information Services (JMIS) works with the Court's Judicial College to publish cybersecurity awareness material on the College's web portal. The material on the site is distributed to all employees and stored on the portal providing training and information about cybersecurity activities and techniques. In addition, JMIS notifies all Reviewing Court employees of security news and events that might be encountered.

JMIS is working to develop and improve its training and awareness material to present cybersecurity information in a more interactive manner. The material will be distributed to all reviewing court employees and posted on the Judicial College portal for access by everyone. JMIS is working to implement a judicial branch-wide cybersecurity online training and education program that will be required on an annual basis. This will provide additional assurance that staff understand the risks and comply with the Court's Policy.

Lastly, as a gauge to the effectiveness of the cybersecurity awareness programs, JMIS Help Desk categorizes tickets as 'Security Incidents' for all calls where a court employee reports some type of a cyber threat such as a phishing e-mail, virus, or other security event. In 2023, out of a total of 4,502 Help Desk calls, there were 57 calls categorized as Security Incidents. Consistent with the AOIC's Incident Response Plan, the Security Incidents are then evaluated and grouped for those that could have a cybersecurity impact to a person, computer, or the enterprise. Of the 57 Security Incidents, 11 were deemed to have the potential of a cybersecurity impact. Only one of the 11 incidents required JMIS to replace the computer because the impact of the event was unknown at the time.

**STATE OF ILLINOIS  
SUPREME COURT  
SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED  
For the Two Years Ended June 30, 2023**

A. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

During the prior engagement period, the Illinois Supreme Court (Court) did not maintain adequate internal controls related to its cybersecurity programs and practices.

During the current engagement period, our testing indicated the Court established policies and procedures pertaining to cybersecurity programs and practices except as reported in Finding 2023-003. (Finding Code No. 2021-001)