



**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE**

**STATE 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  
GENERAL ASSEMBLY  
SENATE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**TABLE OF CONTENTS**

<i>State Compliance Examination Report</i>	<b><u>Page</u></b>
General Assembly - Senate Officials	1
Management Assertion Letter	2
State Compliance Report	
Summary	4
Independent Accountant's Report on State Compliance and on Internal Control over Compliance	6
Schedule of Findings	
Current Findings	9
Prior Findings Not Repeated	13

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**AGENCY OFFICIALS**

President of the Senate	Senator Don Harmon
Republican Leader (01/11/2023 to Present) (07/01/2021 to 01/11/2023)	Senator John Curran Senator Dan McConchie
Secretary of the Senate	Tim Anderson
Assistant Secretary of the Senate	Scott Kaiser

**AGENCY OFFICES**

Agency offices are located at:

**Office of the Senate President**

309 State House  
Springfield, IL 62706

160 N LaSalle Street  
Suite 702  
Chicago, IL 60601

**Office of the Senate Republican Leader**

108 State House  
Springfield, IL 62706

160 N LaSalle Street  
Suite 701  
Chicago, IL 60601

**Office of the Secretary of the Senate**

058 State House  
Springfield, IL 62706

**Senate Operations**

058 State House  
Springfield, IL 62706



ILLINOIS SENATE  
OFFICE OF THE SECRETARY

MANAGEMENT ASSERTION LETTER

August 30, 2024

Adelfia LLC  
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 State of Illinois, General Assembly – Senate (Senate). 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 Senate'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 Senate has materially complied with the specified requirements listed below.

- A. The Senate 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 Senate 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 Senate 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 Senate 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 Senate on behalf of the State or held in trust by the Senate have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, General Assembly – Senate

SIGNED ORIGINAL ON FILE

Tim Anderson, Secretary of the Senate

SIGNED ORIGINAL ON FILE

Scott Kaiser, Assistant Secretary of the Senate

SIGNED ORIGINAL ON FILE

Carla Smith, Chief Fiscal Officer

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
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	2	4
Repeated Findings	2	0
Prior Recommendations Implemented or Not Repeated	2	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	9	2021/2021	Inadequate Controls over Cybersecurity Programs	Significant Deficiency and Noncompliance
2023-002	11	2021/2021	Inadequate Controls over Employee Trainings	Significant Deficiency and Noncompliance
<b>Prior Findings Not Repeated</b>				
A	13	2021	Inadequate Controls over State Property	
B	13	2021	Inadequate Controls over the Review of Internal Controls for Service Providers	

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Senate personnel at an exit conference on August 22, 2024.

Attending were:

Illinois General Assembly - Senate

Tim Anderson	Secretary of the Senate
Scott Kaiser	Assistant Secretary of the Senate
Carla Smith	Chief Fiscal Officer
Cole Johnson	Director of Information Technology, Senate Republican

Legislative Information Systems

Jarred Sampson	Executive Director, Legislative Information Systems
----------------	---

Office of the Auditor General

Lisa Warden	Senior Audit Manager
-------------	----------------------

Adelfia LLC

Stella Marie Santos	Managing Partner
Ana Liza Ausan	Partner
Princess de Leon	Audit Supervisor
Gionelle Ceniza	Senior IS Specialist

The responses to the recommendations were provided by Carla Smith, Chief Fiscal Officer, in correspondence dated August 30, 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, General Assembly - Senate (Senate) 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 Senate is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Senate's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Senate 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 Senate 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 Senate 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 Senate 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 Senate on behalf of the State or held in trust by the Senate 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 Senate complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Senate 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 Senate's compliance with the specified requirements.

In our opinion, the Senate 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 and 2023-002.

The Senate's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Senate'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 Senate 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 Senate's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Senate's compliance with the specified requirements and to test and report on the Senate's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Senate's internal control. Accordingly, we do not express an opinion on the effectiveness of the Senate'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 and 2023-002 that we consider to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Senate's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Senate'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  
August 30, 2024

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Cybersecurity Programs)

The Illinois General Assembly – Senate (Senate) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

The Illinois General Assembly’s principal activities are enacting, amending, or repealing laws, passing resolutions, adopting appropriation bills, and conducting inquiries on proposed legislation. As a result, the Senate maintains information to use in its operations which contains 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 Senate’s cybersecurity program, practices and control of confidential information, we noted the Senate had not:

- Developed a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Classified its data to identify and ensure adequate protection of information.
- Required periodic and documented reviews of user access to their applications and data.

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 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  
GENERAL ASSEMBLY  
SENATE  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Cybersecurity Programs) (Continued)

The Senate management indicated that during the examination period, they thought their security practices were sufficient to satisfy their responsibilities.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Senate’s confidential information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2023-001, 2021-002)

**RECOMMENDATION**

We recommend the Senate implement internal controls related to cybersecurity programs, practices and control of confidential information. Specifically, we recommend the Senate to:

- Develop a formal, comprehensive, adequate, and communicated security program to manage and monitor the regulatory, legal, environmental, and operational requirements.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Identify and classify its data which is confidential or sensitive and ensure adequate protection of such information.
- Perform and document periodic reviews of user access to their applications and data.

**AGENCY RESPONSE**

The Senate agrees with the finding. Senate Operations, along with the IT directors of both caucuses and the director of the Legislative Information System (which provides IT services to the Senate), will develop written policies to address cybersecurity issues. The policies will address operational and other requirements with the goal of reducing risk in all appropriate areas of the Senate. The Senate will further classify appropriate data and perform user access reviews to protect sensitive information.

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Inadequate Controls over Employee Trainings)

The Illinois General Assembly – Senate (Senate) did not maintain adequate controls to ensure timely employee completion of mandatory training.

During our testing, we noted the following exceptions:

- Four of 14 (29%) new employees did not complete ethics and sexual harassment training within 30 days after the date of employment. These employees completed the required training 132 to 485 days late.
- One of 15 (7%) existing employees tested did not complete the annual training for ethics and sexual harassment in calendar year 2022.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-10(a)) requires all officers, members, and employees to complete annual ethics training. The Act (5 ILCS 430/5-10(c)) also requires a person who fills a vacancy in an elective or appointed position or who is newly employed in a position requiring ethics training to complete initial ethics training within 30 days after commencement of employment.

The Act (5 ILCS 430/5-10.5) requires each officer, member, and employee to complete, at least annually, a harassment and discrimination prevention training program beginning in 2020. The Act also requires a person in a position requiring harassment and discrimination prevention training to complete initial training within 30 days after commencement of employment.

Senate management stated the delayed and missed trainings were due to employee oversight.

Employees who have not received the minimum training may not be receiving important information regarding ethical and legal rights and responsibilities which could subject the State to legal liability and increase the risk that misconduct, harassment or discrimination may not be prevented. (Finding Code No. 2023-002, 2021-004)

**RECOMMENDATION**

We recommend the Senate monitor training attendance and follow up with staff to ensure mandatory employee training is timely completed.

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Inadequate Controls over Employee Trainings) (Continued)

**AGENCY RESPONSE**

The Senate agrees with the finding. We will develop processes to more effectively monitor the completion of all required training by new and existing employees.

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED  
For the Two Years Ended June 30, 2023**

A. **FINDING** (Inadequate Controls over State Property)

During the prior examination, the Illinois General Assembly – Senate (Senate) did not exercise adequate controls over State Property.

During the current examination, our sample testing indicated the Senate’s controls over State property and equipment have significantly improved. As a result, this finding is not repeated. (Finding Code No. 2021-001)

B. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers)

During the prior examination, the Senate had not implemented adequate internal controls over its service providers.

During the current examination, we noted the Senate developed a formal process for identifying service providers and obtaining and reviewing the Service Organizational Control reports from the service providers on an annual basis. As a result, this finding is not repeated. (Finding Code No. 2021-003)