



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE STATE’S ATTORNEYS APPELLATE PROSECUTOR

State Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: November 16, 2023

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	1	1	2020	22-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- **(22-1)** The Office of the State’s Attorneys Appellate Prosecutor did not implement adequate controls over its service providers.

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**

**LACK OF ADEQUATE CONTROLS OVER THE
REVIEW OF INTERNAL CONTROLS OF SERVICE
PROVIDERS**

The Office of the State’s Attorneys Appellate Prosecutor (Office) did not implement adequate controls over its service providers.

The Office utilized three service providers for software as a service and hosting services. The data controlled by these service providers is critical to the Office’s operations and contains confidential information.

During testing, we noted the following in regard to the Office’s review of the System and Organization Control (SOC) reports for its service providers:

Deviations noted in SOC reports not documented

- The Office did not document deviations noted and the related impact of those deviations for SOC reports with modified opinions.
- The Office did not document its identification of Complementary User Entity Controls (CUECs) included in the SOC reports and the Office’s compliance with the applicable CUECs.
- The Office did not document its identification of subservice organizations noted in the SOC reports and related procedures performed to satisfy the Office the existence of subservice organizations did not impact its internal control environment. (Finding 1, pages 10-11)

We recommended the Office improve documentation of its review over SOC reports to include:

- Analysis of the impact of deviations noted in the SOC reports;
- Documentation of CUECs relevant to operations; and
- Analysis of subservice organizations noted in SOC reports and related procedures performed to satisfy itself the usage of the subservice organizations would not impact the internal control environment.

Office officials agreed

The Office agreed to improve the documentation of its review of SOC reports.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Office of the State's Attorneys Appellate Prosecutor (Office) for the two years ended June 30, 2022, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2022-001. Except for the noncompliance described in this finding, the accountants stated the Office complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Kerber, Eck & Braeckel LLP.

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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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