STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE ARCHITECT OF THE CAPITOL

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: July 9, 2026

FINDINGS THIS AUDIT: 5				**AGING SCHEDULE OF REPEATED FINDINGS**			
	New	Repeat	Total	**Repeated Since**	**Category 1**	**Category 2**	**Category 3**
Category 1:	**0**	**0**	**0**	2023		**25-01, 25-02, 25-03**	
Category 2:	**2**	**3**	**5**				
Category 3:	**0**	**0**	**0**				
TOTAL	**2**	**3**	**5**				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (**25-01**) The Office of the Architect of the Capitol (Office) did not exercise adequate controls over the recording and reporting of State property.
- (**25-02**) The Office did not exercise adequate controls over personal services.

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

INADEQUATE CONTROLS OVER STATE PROPERTY

The Office of the Architect of the Capitol (Office) did not exercise adequate controls over the recording and reporting of State property.

During testing we noted the following:

Equipment addition not added timely to Office records

- One of 9 (11%) equipment additions tested, totaling $7,286, was not added timely to the Office's property and expenditure records. The item was added 191 days late.

Equipment item not marked with unique identification number

- One of 12 (8%) equipment items tested, totaling $7,286, was not marked with a unique identification number indicating it is the property of the Office.

Required documents for inventory certification not included

- The Office did not include all documents required for its annual Inventory Certifications filed with the Department of Central Management Services (CMS).
  - In Fiscal Year 2024, the Office did not include an inventory listing.
  - In Fiscal Year 2025, the Office did not include a Discrepancy Report. Additionally, the inventory listing provided to CMS did not agree to other documentation of inventory balances nearest to the certification filing date. (Finding 1, pages 8-9)

We recommended the Office strengthen controls over State property to ensure equipment transactions are recorded in the property records in a timely manner and equipment items are properly tagged. In addition, we recommended the Office ensure the required property reports and certifications are accurately prepared and submitted to CMS in accordance with State requirements.

Office accepted

The Office accepted the finding.

INADEQUATE CONTROLS OVER PERSONAL SERVICES

The Office did not exercise adequate controls over personal services.

During testing of 40 timesheets for 2 employees, we noted the following:

Timesheets not submitted timely

- Sixteen (40%) timesheets tested, for 2 (100%) employees tested, were submitted between 2 and 104 days late.

During testing of 16 leave slips for 2 employees, we noted the following:

Leave slips not submitted timely

- Five (31%) leave slips tested, for 1 (50%) employee tested, were submitted between 4 and 56 days late.

Leave slips not approved timely

- Three (19%) leave slips tested, for 1 (50%) employee tested, were approved between 13 and 25 days after they were submitted.

During our performance of payroll recalculations for two employees, we noted the following:

State income taxes withheld at incorrect rate

- For one (50%) employee tested, the Office withheld State income taxes at an incorrect rate based upon the employee's Illinois W-4 Employee's Withholding Certificate, resulting in an overpayment of $6 per paycheck.

During testing of Agency Workforce Reports, we noted the following:

Agency Workforce Report submitted late

- The Fiscal Year 2024 Agency Workforce Report was filed six days and eight days late with the Governor's Office and the Secretary of State, respectively.

Agency Workforce Report incorrectly overstated employees

- The Fiscal Year 2023 and Fiscal Year 2024 Agency Workforce Reports incorrectly overstated the total number of employees by one and related percentages under the income range of $70,000 - $79,999 for Caucasian females. (Finding 2, Pages 10-12)

We recommended the Office ensure employee timesheets and leave requests are submitted and approved in accordance with Office policies. Additionally, we recommended the Office ensure withholdings are accurately calculated. Finally, we recommended the Office strengthen its controls over personal services to ensure reports on employee data are completed accurately and submitted timely.

Office accepted

The Office accepted the finding.

OTHER FINDINGS

The remaining compliance findings are purportedly being given attention by the Office. We will review the Office's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Office for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Office complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:ejj