STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2025

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OAC AGENCY OFFICIALS

Architect of the Capitol	Mrs. Andrea Aggertt
Senior Project Manager	Mr. Mark Flowers
Fiscal Officer	Ms. Alexis Fricke
Project Architect (1/1/24 to Present)	Mr. David Finnigan
Parking Coordinator / Administrative Assistant	Mrs. Tiffany Smith

OAC BOARD OFFICERS

Ex-officio by change of Statute (2/1/04)

Co-Chairpersons of the Board
- Mr. Tim Anderson, Secretary of the Senate
- Mr. John Hollman, Clerk of the House of Representatives

Members of the Board
- Mr. Scott Kaiser, Assistant Secretary of the Senate
- Mr. Bradley Bolin, Assistant Clerk of the House of Representatives

OFFICE

The Office's primary administrative office is located at:

William G. Stratton Building
401 S. Spring Street, Room 602
Springfield, Illinois 62706

THE OFFICE OF THE ARCHITECT OF THE CAPITOL
SUITE 602 WILLIAM G. STRATTON BUILDING
SPRINGFIELD, ILLINOIS 62706, (p) 217/782-7863 (f) 217/524-1873

MANAGEMENT ASSERTION LETTER

06/23/26

Honorable Christopher B. Meister
Auditor General
State of Illinois
400 West Monroe, Suite 306
Springfield, Illinois 62704

Auditor General Meister:

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, Office of the Architect of the Capitol (Office). 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 Office's compliance with the following specified requirements during the two-year period ended June 30, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, the Office has materially complied with the specified requirements listed below.

A. The Office 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 Office 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 Office 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 Office 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.

Yours truly,

State of Illinois, Office of the Architect of the Capitol

SIGNED ORIGINAL ON FILE

Andrea Aggertt, Architect of the Capitol

SIGNED ORIGINAL ON FILE

Alexis Fricke, Fiscal Officer

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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

Number of	**Current Report**	**Prior Report**
Findings	5	3
Repeated Findings	3	0
Prior Recommendations Implemented or Not Repeated	0	1

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings	
2025-001	8	2025/2023	Inadequate Controls over State Property	Significant Deficiency and Noncompliance
2025-002	10	2025/2023	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2025-003	13	2025/2023	Noncompliance with the Legislative Commission Reorganization Act of 1984	Significant Deficiency and Noncompliance
2025-004	14	New	Inadequate Controls over Reconciliations	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
STATE COMPLIANCE EXAMINATION
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STATE COMPLIANCE REPORT

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings	
2025-005	16	New	Inadequate Segregation of Duties	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Office waived an exit conference in a correspondence from Alexis Fricke, Fiscal Officer, on June 12, 2026. The responses to the recommendations were provided by Alexis Fricke, Fiscal Officer, in a correspondence dated June 23, 2026.

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OFFICE OF THE AUDITOR GENERAL
CHRISTOPHER B. MEISTER

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

Honorable Christopher B. Meister
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Office of the Architect of the Capitol

Report on State Compliance

We have examined compliance by the State of Illinois, Office of the Architect of the Capitol (Office) 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, 2025. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

A. The Office 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 Office 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 Office 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 Office 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-MAIL ADDRESS: AUDGEN@AUDITOR.ILLINOIS.GOV

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 Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Office 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 Office's compliance with the specified requirements.

In our opinion, the Office complied with the specified requirements during the two years ended June 30, 2025, 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 2025-001 through 2025-005.

The Office's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Office'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 Office 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 Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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 2025-001 through 2025-005 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 Office's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Office'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

COURTNEY DZIERWA, CPA, CISA, CIA
Deputy Auditor General

Springfield, Illinois
June 23, 2026

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2025

2025-001. **FINDING** (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:

- 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.

  The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) requires the Office to adjust property records within 90 days after the acquisition, change, or deletion of equipment items.

- 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.

  The Code (44 Ill. Admin 5010.210) requires the Office to mark each piece of State-owned equipment in its possession with the Office's inventory decal or by indelibly marking the property. The Code further requires the Office to mark equipment items with a nominal value greater than the $2,500 threshold or subject to theft with a unique identification number that should be affixed to the property in a general area easily located by all and in no danger of damage.

- 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.

  The Code (44 Ill. Admin 5010.460(f)) requires the Office to complete and sign the "Certification of Inventory" and "Discrepancy Report" and forward the completed certification, with a completed inventory listing, to CMS. Further, the Code (44 Ill. Admin. Code 5010.460(c)) states the Office shall provide CMS, on an annual basis, a listing of all equipment items with a value greater than the nominal value, and equipment that is subject to theft with a value less than the nominal value.

STATE OF ILLINOIS
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2025-001. **FINDING** (Inadequate Controls over State Property)

> The State Records Act (5 ILCS 160/8) requires the head of the Office to cause to be made and preserved records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Office designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Office's activities.

Office management indicated the deficiencies were due to management oversight and error. Additionally, Office management indicated they believe CMS is responsible for notifying agencies of incomplete submissions.

Failure to maintain adequate controls over State property, including timely additions to property and expenditure records, tagging inventory, and properly reporting all property items, could increase the risk of inaccurate financial and property records, whether due to fraud or error. (Finding Code No. 2025-001, 2023-001)

RECOMMENDATION

We recommend 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 recommend the Office ensure the required property reports and certifications are accurately prepared and submitted to CMS in accordance with State requirements.

OFFICE RESPONSE

The Office accepts the finding.

2025-002. **FINDING** (Inadequate Controls over Personal Services)

The Office of the Architect of the Capitol (Office) did not exercise adequate controls over personal services.

Employee Testing

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

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

  The Office's Operating Rules and Personnel Policy effective through December 31, 2024, required employees to submit timesheets periodically. The Office's Operating Rules and Personnel Policy effective January 1, 2025, requires employees for each pay period to document the time spent each day on official State business to the nearest quarter hour. Such documentation shall be submitted to the appropriate supervisor or timekeeper as determined by the Executive Director.

  The State Officials and Employees Ethics Act (5 ILCS 430/5-5 (c)) requires State employees to periodically submit timesheets documenting the time spent each day on official State business to the nearest quarter hour. Although periodically is not defined by statute, we have used one week as a general criterion to gauge timely timesheet submissions.

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

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

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

The Office's Operating Rules and Personnel Policy effective through December 31, 2024, required employees to submit a completed leave request immediately upon returning to the office after an emergency or unexpected illness. This Operating Rules and Personnel Policy further required employees to give advance notice of requests to use vacation, compensatory, or personal time to their appropriate supervisor for approval. The Office's Operating Rules and Personnel Policy effective January 1, 2025, requires an employee's use of leave or other absence from work to receive prior approval from the employee's supervisor or Executive Director. Notice of the intended use of leave or other

2025-002. **FINDING** (Inadequate Controls over Personal Services)

absence from work shall be provided to the supervisor or the Executive Director as soon as practicable.

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

- 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.

  The Statewide Accounting Management System (SAMS) (Procedure 23.10.30) states the Office is responsible for accurately completing payroll vouchers, including attesting to the accuracy of each employee's gross earning, deductions, net pay and other data reported on the payroll voucher.

Agency Workforce Reports

During testing, we noted the following:

- 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.

- 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.

  The State Employment Records Act (Act) (5 ILCS 410/20) requires the Office to collect, classify, maintain, and report accurate data regarding the number of State employees, as required by the Act, on a fiscal year basis. The Office is also required to file a copy of all reports with the Office of the Secretary of State and submit a copy to the Governor by January 1 each year. Good internal controls require the reports to be filed with correct information. Further, the Act (5 ILCS 410/15) requires the Office to collect and maintain information and publish reports on the total number of persons employed by the Office who are part of the State workforce, and the number and statistical percentage of women employed within the Office workforce.

Office management indicated the deficiencies were due to management oversight and employee error.

2025-002. **FINDING** (Inadequate Controls over Personal Services)

Failure to submit and approve employee timesheets and absences in a timely manner results in noncompliance with the Office's personnel rules and could result in time being used prior to it being earned, errors in employee leave balances, and inaccurate timekeeping reports. Failure to withhold the correct State tax amount from employees could result in unnecessary legal risks. Failure to report accurate information, sign and submit reports to the Secretary of State and Governor's Office, could deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce and represents noncompliance with State laws. (Finding Code No. 2025-002, 2023-002)

RECOMMENDATION

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

OFFICE RESPONSE

The Office accepts the finding.

2025-003. **FINDING** (Noncompliance with the Legislative Commission Reorganization Act of 1984)

The Office of the Architect of the Capitol (Office) did not comply with the Legislative Commission Reorganization Act of 1984 (Act) (25 ILCS 130/8A).

During testing, we noted the Office did not review all contracts for the repair, rehabilitation, construction, or alteration of the legislative complex entered into during the period.

The Act (25 ILCS 130/8A-30) allows the Office, upon approval of the Board of the Office of the Architect of the Capitol, to acquire land in Springfield, Illinois, within the area bounded by Washington, Third, Cook, and Walnut Streets and the land and State buildings and facilities within the area bounded by Madison, Klein, Mason, and Rutledge Streets for the purpose of providing space for the operation and expansion of the legislative complex or other State facilities. The Act further requires the Architect of the Capitol to review and either approve or disapprove all contracts for the repair, rehabilitation, construction, or alteration of all State buildings within the bounded area, except the Supreme Court Building and the Fourth District Appellate Court Building.

Office management stated they have not received from the Illinois Secretary of State a list of all contracts entered into for the repair, rehabilitation, construction, or alteration of Illinois Secretary of State controlled buildings located within the boundary. Since they have not received the list of contracts, the Office is unable to review all contracts as required by the Act. Office management stated they have reached out to the Illinois Secretary of State several times with no resolution.

Failure to review all contracts reduces the effectiveness of governmental oversight and can lead to the misuse of State resources. (Finding Code No. 2025-003, 2023-003)

RECOMMENDATION

We recommend the Office continue to reach out to the Illinois Secretary of State's Office to obtain the listing of contracts as required by the Act.

OFFICE RESPONSE

The Office accepts the finding.

2025-004. **FINDING** (Inadequate Controls over Reconciliations)

The Office of the Architect of the Capitol (Office) did not exercise adequate controls over its monthly reconciliations.

During testing, we noted the following:

- The Office was unable to provide 4 of 28 (14%) monthly reconciliations of its internal records to the Agency Contract Report (SC14) or to the Obligation Activity Report (SC15); therefore, we were unable to determine if the reconciliations were performed timely and accurately.

- The Office was unable to provide 3 of 28 (11%) monthly reconciliations of its internal records to the Monthly Appropriations Status Report (SB01); therefore, we were unable to determine if the reconciliations were performed timely and accurately.

  The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) requires the Office to perform a monthly reconciliation of its records to the SAMS system within 60 days of the month end.

- The Office did not accurately reconcile its internal records with the Comptroller's SB01. During testing of the Office's SB01 reconciliations, we noted:
  - The June Fiscal Year 2024 SB01 reconciliation contained an inaccurate voucher adjustment which caused the reconciled balances to disagree with the SB01 report by $3,069;
  - The June Fiscal Year 2025 SB01 reconciliation was unable to reconcile differences in the General Revenue Fund totaling $77,117.

  The SAMS (Procedure 11.40.20) requires the Office to reconcile appropriation expenditures monthly and notify the Comptroller of any irreconcilable differences so necessary corrective action can be taken to locate differences and correct accounting records.

Office management indicated the deficiencies were due to agency oversight.

Failure to complete reconciliations or accurately reconcile internal records with the Comptroller's reports represents noncompliance with SAMS and could result in incomplete or inaccurate financial information. (Finding Code No. 2025-004)

2025-004. **FINDING** (Inadequate Controls over Reconciliations)

RECOMMENDATION

We recommend the Office strengthen its controls and procedures over monthly reconciliations to ensure its accounting records are accurately and timely reconciled to Comptroller records.

OFFICE RESPONSE

The Office accepts the finding.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
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2025-005. **FINDING** (Inadequate Segregation of Duties)

The Office of the Architect of the Capitol (Office) did not have an adequate segregation of duties over its expenditures, accounting, and recordkeeping functions.

During testing, we noted for payroll expenditures, the Office's Fiscal Officer has the authority to perform all parts of the transaction cycle, including:

- **Authorization:** by reviewing, approving, and vouchering transactions, including having signature authority for all transactions and direct access to the Department of Innovation and Technology's (DoIT) Central Payroll System (CPS);
- **Custody:** by maintaining electronic and physical records of transactions and having responsibility for submitting expenditures for payment to the Illinois Office of Comptroller (IOC);
- **Recordkeeping:** by preparing payroll and any adjustments within CPS for submission to the IOC, preparing entries, and maintaining the Office's internal accounting records; and
- **Reconciliation:** by preparing and approving reconciliations of the IOC's records to the Office's accounting records to verify each transaction's validity, proper authorization, and entry into the Office's records.

During testing, we noted for non-payroll expenditures, receipts, and reporting, the Office's Fiscal Officer has the authority to perform all parts of the transaction cycle, including:

- **Authorization:** by reviewing, approving, and vouchering transactions, including having signature authority for all transactions and direct access to the Office's accounting and property systems;
- **Custody:** by maintaining electronic and physical records of transactions, property records, and historical reconciliations, and having responsibility for submitting expenditures for payment to the IOC;
- **Recordkeeping:** by preparing non-payroll expenditures, receiving and depositing any receipts, refunds, or receivables, and making any adjustments within the Office's accounting, and property systems for submission to the IOC and other reporting entities. The Fiscal Officer also maintains all the Office's internal accounting and property records;
- **Reconciliation:** by preparing and approving all reconciliations of the IOC's records to the Office's accounting records to verify each transaction's validity, proper authorization, and entry into the Office's records.

2025-005. **FINDING** (Inadequate Segregation of Duties)

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires the Office to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. The FCIAA further requires the Office to ensure revenues, expenditures, and transfer of assets are properly recorded and accounted for to permit the preparation of accounts, reliable financial and statistical reports, and to maintain accountability over the State's resources.

Additionally, good internal control systems include ensuring an appropriate segregation of duties exists.

Office management indicated this is due to small agency size and competing priorities.

Failure to limit the ability of one person to have the authority to perform essentially all functions of a transaction increases the likelihood of loss from errors or irregularities which could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 2025-005)

RECOMMENDATION

We recommend the Office establish, adequately document, and enforce compensating controls to ensure appropriate management oversight and approval of changes to mitigate the segregation of duties weaknesses.

OFFICE RESPONSE

The Office accepts the finding.