



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS GENERAL ASSEMBLY- SENATE

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: October 3, 2024

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		1, 2	
Category 2:	0	2	2				
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 4							

SYNOPSIS

- (23-2) The Senate did not maintain adequate controls to ensure timely employee completion of mandatory training.

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 EMPLOYEE TRAININGS

The Senate did not maintain adequate controls to ensure timely employee completion of mandatory training. We noted the following exceptions:

Ethics and harassment training were not completed timely or at all

- Four of 14 (29%) new employees completed ethics and sexual harassment 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 2022. (Finding 2, pages 11-12)

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

Agency agreed

The Senate agreed and stated they will develop processes to more effectively monitor the completion of all required training by new and existing employees.

OTHER FINDING

The remaining finding pertains to information technology. We will review the Senate’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 Senate for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Senate complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

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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