

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE

STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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, 2025

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STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

AGENCY OFFICIALS

President of the Senate	Senator Don Harmon
Republican Leader	Senator John Curran
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
323 State House
Springfield, IL 62706

160 N LaSalle Street
Suite 702
Chicago, IL 60601

Office of the Senate Republican Leader
309 State House
Springfield, IL 62706

160 N LaSalle Street
Suite 701
Chicago, IL 60601

Office of the Secretary of the Senate
403 State House
Springfield, IL 62706

Senate Operations
405 State House
Springfield, IL 62706

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TIM ANDERSON
SECRETARY

SCOTT KAISER
ASSISTANT SECRETARY

DON HARMON
SENATE PRESIDENT

ILLINOIS SENATE
OFFICE OF THE SECRETARY

MANAGEMENT ASSERTION LETTER

June 26, 2026

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, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, 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.

Yours truly,

State of Illinois, General Assembly – Senate

SIGNED ORIGINAL ON FILE

Tim Anderson, Secretary of the Senate

401 STATE CAPITOL, SPRINGFIELD, ILLINOIS 62706
217-782-5715

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SIGNED ORIGINAL ON FILE

Scott Kaiser, Assistant Secretary of the Senate

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Carla Smith, Chief Fiscal Officer

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Giovanni Randazzo, General Counsel

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
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	3	2
Repeated Findings	2	2
Prior Recommendations Implemented or Not Repeated	0	2

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
Current Findings				
2025-001	8	2023/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2025-002	11	2023/2021	Inadequate Controls over Employee Trainings and Files	Significant Deficiency and Noncompliance
2025-003	13	New	Inadequate Controls over Service Providers	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Senate waived an exit conference in a correspondence from Carla Smith, Chief Fiscal Officer, on June 22, 2026. The responses to the recommendations were provided by Carla Smith, Chief Fiscal Officer, in a correspondence dated June 26, 2026.

ADELFIA LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Christopher B. Meister
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, 2025. 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.

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, 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 2025-003.

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 2025-001 through 2025-003 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
June 26, 2026

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-001. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

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. The Senate maintains information to use in its operations which contain 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 comprehensive, adequate, and communicated security program to manage and monitor the regulatory, legal, environmental and operational requirements. The existing cybersecurity Plan, Policies and Procedures (Plan) did not sufficiently address some security topics, including: (1) onboarding policies for staff and contractors, (2) bring your own device, (3) remote access, (4) encryption, and (5) data classification. In addition, the Plan only addressed applications provided by the Legislative Information System and did not cover applications from other service providers for (1) access control, (2) disaster recovery and response, and (3) back-up verification and/or off-site storage.

- 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.

- Implemented vulnerability scanning tools to monitor applications and networks to identify security vulnerabilities.

- Required periodic and documented reviews of user access to its applications and data.

- Completely removed user access for 27 of 33 (82%) employees after separation.

- Developed its own disaster recovery plan and backup policy for all internal data and applications.

2025-001. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

This finding was first noted during the Senate's State compliance examination for the two years ended June 30, 2021. Senate management had implemented corrective actions but had not taken sufficient measures to fully resolve all deficiencies during the examination period. Senate management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

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 the Senate 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.

Senate management indicated they thought the policies and procedures for operational and other security practices adopted during the examination period would sufficiently reduce risks noted. Management also indicated that terminated users had their access removed from the specific application, but staff was not aware of an additional step required to fully disable system access from all applications.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Senate's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. In addition, without the implementation of adequate controls and procedures for system access, including annual reviews for all applications and software, there is an increased risk that unauthorized individuals may gain access to these resources or changes made may be inappropriate or might not meet the Senate's needs. These deficiencies could result in unauthorized access, manipulation, or misuse of the Senate's computer systems. (Finding Code No. 2025-001, 2023-001, 2021-002)

2025-001. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

RECOMMENDATION

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

- Develop a 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.
- Implement vulnerability scanning tools to monitor applications and networks to identify security vulnerabilities.
- Perform and document periodic reviews of user access to its applications and data.
- Completely remove user access after employee termination.
- Develop its own disaster recovery plan and backup policy for all internal data and applications.

SENATE RESPONSE

While the Senate made every effort to address cybersecurity weaknesses identified in the previous audit and did implement separate cybersecurity Plans for the Office of the Senate President, the Office of the Republican Leader and Senate Operations, the current audit has found further deficiencies. The Senate accepts the audit's recommendations and will further refine plans in order to develop and implement improvements to risk management, data classification of confidential material, monitoring of security vulnerabilities, periodic reviews of access for employees and removal of access for employees upon termination, and further development of disaster recovery and backup policies.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-002. **FINDING** (Inadequate Controls over Employee Trainings and Files)

The Illinois General Assembly – Senate (Senate) did not maintain adequate controls to ensure timely completion of mandatory training and employment records for new employees.

We tested 25 personnel files, including those of 9 new hires, and we noted the following exceptions:

- For two of 9 (22%) new employees tested, the Employment Verification Form (I-9 Form) was not signed timely after the first day of employment. Signatures were 5 to 51 days late.

- Two of 9 (22%) new employees did not timely complete the Ethics Training and Harassment and Discrimination Prevention Training. These trainings were completed 52 to 98 days late.

- Personnel files for an additional two of 9 (22%) new employees tested were missing supporting documentation of completing either the initial Ethics Training and/or Harassment and Discrimination Prevention Training.

The Immigration Reform and Control Act (IRCA) of 1986 (8 USC § 1324a) requires the hiring entity to attest it has verified an individual employed is not an unauthorized alien. The IRCA and the Code of Federal Regulation (CFR) (8 CFR § 274a.2), *Verification of Identity and Employment Authorization*, designates Form I-9 as the means of documenting this verification. In addition, the CFR requires a hiring entity to ensure the individual it hires properly completes Section 1 of the Form I-9 at the time of hire and sign Section 2 of the Form I-9 within three business days of hire.

The State Officials and Employees Ethics Act (5 ILCS 430/5-10(c) and 5 ILCS 430/5-10.5) requires each officer, member, and employee to complete an initial ethics training and an initial harassment and discrimination prevention training program within 30 days after commencement of his or her office or employment.

Senate management indicated these exceptions were due to communication and paperwork delays and inefficiencies in tracking and monitoring training during the examination period.

2025-002. **FINDING** (Inadequate Controls over Employee Trainings and Files) (Continued)

Failure to ensure timely completion of employee Form I-9s may result in untimely identification of any potential employment issues and could subject the State to unnecessary legal costs and penalties. Insufficient monitoring to ensure employees timely complete all required training courses could result in a workforce which is not adequately informed of their 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. 2025-002, 2023-002, 2021-004)

RECOMMENDATION

We recommend the Senate:

- Strengthen internal controls over the onboarding process to ensure employment forms are timely completed and approved and documentation thereof is maintained in personnel files.

- Monitor training attendance and follow up with staff to ensure mandatory employee training is completed timely.

SENATE RESPONSE

The Senate accepts the recommendation. The Senate has taken steps to improve communication with onboarding processes for new employees and strengthened measures to ensure timeliness with all mandatory training.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-003. **FINDING** (Inadequate Controls over Service Providers)

The Illinois General Assembly – Senate (Senate) did not obtain or conduct timely independent internal control reviews over its service providers.

The Senate identified 11 service providers used for hosting services, software as a service, infrastructure as a service, and program maintenance. We requested the Service Organization Control (SOC) reports and documentation of the Senate management's review and assessment for all 11 service providers. Although Senate management provided their SOC report review for all 11 SOC reports, 1 (9%) SOC report was not provided for testing. As a result, we were unable to determine whether the review of the service provider's internal controls performed by Senate management was adequate.

We were able to test the Senate's review of the 10 SOC reports which were provided for our review and we noted the following:

- For 7 of 10 (70%) SOC reports tested, the Senate identified the control deviations reported but did not document its analysis and determination of the impact of the reported control deviations to its operations.

- For 8 of 10 (80%) SOC reports tested, the Senate identified the Complementary User Entity Controls (CUECs) but did not assess and document the operation of the CUECs relevant to the Senate's operations.

- For 9 of 10 (90%) SOC reports tested, the Senate identified the Complementary Subservice Organization Controls but did not assess and document its evaluation of the impact on the Senate's internal control environment of the subservice providers.

- For all 10 SOC reports tested, the Senate did not document the date when management's review was performed; therefore, we were unable to determine the timeliness of the review.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Senate to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources and funds applicable to operations are properly recorded, accounted for, and safeguarded against loss, unauthorized use and misappropriation to maintain accountability over the State's resources.

2025-003. **FINDING** (Inadequate Controls over Service Providers) (Continued)

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, Maintenance and System and Service Acquisition sections, requires entities outsourcing their Information Technology environment or operations to obtain assurance over the entities' internal controls related to the services provided. Such assurance may be obtained via System and Organization Controls reports or independent reviews.

Senate management indicated they had thought their completion of a review template for service providers and identification of the CUECs, subservice providers, and control deviations were sufficient but did not realize the need to document the operation of the CUECs, their assessment of the subservice providers and control deviations, and when their review of the SOC reports was performed.

Adequate controls over service providers, including proper documentation and timely request, review, and consideration of SOC reports, CUEC's, and reported control deviations or another form of independent internal control review would provide assurance the service providers' internal controls are adequate to support the Senate's processes and ensure its data is secured. (Finding Code No. 2025-003)

RECOMMENDATION

We recommend the Senate implement internal controls over service providers, which include the following:

- Obtain SOC reports or perform independent reviews of internal controls associated with service providers at least annually.

- Analyze the SOC reports obtained to determine and document the impact of the report's opinion and noted deviations to the Senate's operations.

- Assess and document the operation of the CUECs relevant to the Senate's operations.

- Assess and document the evaluation of the impact on the Senate's internal control environment of the subservice providers.

2025-003. **FINDING** (Inadequate Controls over Service Providers) (Continued)

RECOMMENDATION (Continued)

- Monitor and document the request, receipt, and completion date of the SOC report reviews to ensure reviews are performed in a timely manner and that any issues identified are promptly assessed and addressed by the Senate.

SENATE RESPONSE

The Senate accepts the recommendation. The Senate has worked to develop an assessment guide with appropriate technical personnel, which should greatly improve the evaluation of SOC reports and assessments of the reports for reviews identified in the audit recommendations.