



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**SUPREME COURT**

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

Release Date: February 26, 2026

FINDINGS THIS AUDIT: 3				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>
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2019		1	
<b>Category 2:</b>	2	1	3				
<b>Category 3:</b>	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>3</b>				
<b>FINDINGS LAST AUDIT: 3</b>							

**INTRODUCTION**

Our compliance examination of the Supreme Court included Appellate Court Districts 1-5.

**SYNOPSIS**

- (25-1) The Court did not adequately document and perform timely independent internal control reviews 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**

**INADEQUATE CONTROLS OVER THE REVIEW OF  
INTERNAL CONTROL OVER SERVICE PROVIDERS**

The Court did not adequately document and perform timely independent internal control reviews over its service providers.

The Court utilized 33 third party service providers during the examination period. We requested the Court to provide documentation of their review for a sample of nine service providers and noted the Court had not:

**SOC Reports not timely obtained and reviewed**

- Timely obtained and reviewed the System and Organization Controls (SOC) reports or equivalent for 9 (100%) service providers tested.
- Assessed and documented the operation of Complementary User Entity Controls (CUECs) for 6 (75%) of 8 service providers with CUECs identified.
- Reviewed SOC reports for the subservice providers and the complementary subservice organization controls (CSOCs) or performed alternative procedures to determine the impact on its internal control environment for 7 (78%) of 9 service providers tested.
- Conducted an analysis to determine the impact of control deviations on 4 (80%) of 5 reports with reported control deviations. (Finding 1, pages 10-12) **This finding has been reported since 2019.**

**User controls not documented**

**Analysis of control deviations not conducted**

We recommended the Court implement controls to:

- Request and obtain a SOC report for all identified third party service providers timely and document the assessment of internal controls associated with outsourced systems annually.
- Perform and document timely review of SOC reports of the service providers.
- Monitor and document the operation of the CUECs related to the Court's operations.
- Obtain and review SOC reports for subservice organizations or perform alternative procedures to determine the impact of CSOCs on its internal control environment and to determine whether adequate controls are in place.
- Conduct and document an analysis to determine the impact of noted deviations in the SOC reports on the Court's internal control environment.

**Court agreed**

The Court agreed and stated procedures have now been implemented to detail and provide clear and additional documentation and information services will communicate

with other divisions to ensure they are aware of end user controls.

## **OTHER FINDINGS**

The remaining findings pertain to user access reviews and records of receipts and refunds. We will review the Court'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 Court for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Court 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**

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COURTNEY DZIERWA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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