



**STATE OF ILLINOIS
SUPREME COURT
(Including Appellate Court Districts 1-5)**

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

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**STATE OF ILLINOIS
SUPREME COURT
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

JUSTICES OF THE SUPREME COURT

Chief Justice (10/26/25 – present)	P. Scott Neville, Jr.
Justice	P. Scott Neville, Jr.
Justice	Mary Jane Theis
Chief Justice (07/01/23 – 10/25/25)	Mary Jane Theis
Justice	David K. Overstreet
Justice	Elizabeth M. Rochford
Justice	Mary K. O’Brien
Justice	Joy V. Cunningham
Justice	Lisa Holder White

JUDICIAL BRANCH OFFICIALS

Administrative Director	Marcia M. Meis
Deputy Director (position dissolved 10/15/23)	
Deputy Director (10/01/23 – 10/14/23)	Vacant
Deputy Director (07/01/23 – 09/30/23)	Janeve Zekich
Chief of Policy and Government Affairs (10/16/23 – Present) (position created 10/16/23)	Amy S. Bowne
Chief of Finance and Operations (10/16/23 – Present) (position created 10/16/23)	Kara M. McCaffrey
Chief of e-Business and Data Strategies (05/01/25 – Present) (position title change 05/01/25)	John Chatz
Chief of Staff (08/01/23 – 04/30/25)	John Chatz
Chief of Staff (07/01/23 – 07/31/23)	Vacant
Chief Internal Auditor	John M. Bracco, CPA
Chief Legal Counsel (01/01/24 – Present)	Katherine Murphy
Chief Legal Counsel (10/16/23 – 12/31/23)	Vacant
Chief Legal Counsel (07/01/23 – 10/15/23)	Amy S. Bowne

**STATE OF ILLINOIS
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Director of Finance (06/03/24 – Present)
Director of Finance (10/15/23 – 06/02/24)

Erin Moe, CPA
Vacant

Chief Fiscal Officer (07/01/23 – 10/15/23)
(position retitled Director of Finance 10/15/23)

Kara M. McCaffrey

Chief Information Officer

Skip Robertson

COURT OFFICES

The Court's primary administrative offices are located at:

222 North LaSalle Street
Chicago, Illinois 60601

3101 Old Jacksonville Road
Springfield, Illinois 62704



Supreme Court of Illinois
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS

Marcia M. Meis
Director

222 North LaSalle Street, 13th Floor
Chicago, IL 60601
Phone: (312) 793-3250
Fax: (312) 793-1335

3101 Old Jacksonville Road
Springfield, IL 62704
Phone: (217) 558-4490
Fax: (217) 785-3905

MANAGEMENT ASSERTION LETTER - STATE COMPLIANCE EXAMINATION

February 2, 2026

Adelfia LLC
Certified Public Accountants
400 E. Randolph Street, Suite 700
Chicago, Illinois 60601

Adelfia LLC:

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 Supreme Court of Illinois (Court). 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 Court'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 Court has materially complied with the specified requirements listed below.

- A. The Court 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 Court 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 Court 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 Court 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. Money or negotiable securities or similar assets handled by the Court on behalf of the State or held in trust by the Court have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Supreme Court of Illinois

SIGNED ORIGINAL ON FILE

Marcia M. Meis
Administrative Director, Administrative Office of the Illinois Courts

SIGNED ORIGINAL ON FILE

Erin Moe, CPA
Director of Finance, Administrative Office of the Illinois Courts

SIGNED ORIGINAL ON FILE

Katherine Murphy
Chief Legal Counsel, Administrative Office of the Illinois Courts

**STATE OF ILLINOIS
SUPREME COURT
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	<u>Current Report</u>	<u>Prior Report</u>
Findings	3	3
Repeated Findings	1	1
Prior Recommendations Implemented or Not Repeated	2	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	10	2023/2019	Inadequate Controls Over the Review of Internal Control Over Service Providers	Significant Deficiency and Noncompliance
2025-002	13	New	Weaknesses in System Access Controls	Significant Deficiency and Noncompliance
2025-003	15	New	Improper Deposit Dates of Receipts and Refunds	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	16	2023	Untimely Approval of Vouchers	
B	16	2023	Lack of Cybersecurity Training Program	

EXIT CONFERENCE

Findings 2025-001 through 2025-003 and their associated recommendations appearing in this report were discussed with the Court personnel at an exit conference on January 23, 2026.

Attending were:

Supreme Court

Kara McCaffrey, Chief of Finance and Operations
Katherine Murphy, Chief Legal Counsel
John Chatz, Chief of e-Business and Data Strategies
Amy Bowne, Chief of Policy and Government Affairs
Erin Moe, Director of Finance
Skip Robertson, Chief Information Officer
John Bracco, Chief Internal Auditor
Alana Pierson, Deputy Chief Internal Auditor
Stephen Minder, IT Internal Audit Professional
Tim Feltman, Senior Internal Audit Professional

Office of the Auditor General

Lisa Warden, Senior Audit Manager

Adelfia LLC

Stella Santos, Managing Partner
Jennifer Roan, Partner
Ferdinand Isla III, IS Specialist

The responses to these recommendations were provided by John Bracco, Chief Internal Auditor, in correspondences dated January 28, 2026 and January 29, 2026.



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

Honorable Frank J. Mautino
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, Supreme Court (Court) 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 Court is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Court’s compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Court 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 Court 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 Court 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 Court 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. Money or negotiable securities or similar assets handled by the Court on behalf of the State or held in trust by the Court have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, 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 Court complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Court 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 Court's compliance with the specified requirements.

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

There were no immaterial findings that have been excluded from this report.

The Court's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Court'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

Adelfia LLC
Chicago, Illinois
February 2, 2026

**STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-001 **FINDING** (Inadequate Controls Over the Review of Internal Control Over Service Providers)

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

The Court maintains numerous cloud-based solutions with various service providers. These service providers maintain the hardware, software and the data for various applications relating to timekeeping, drug testing, and other court related services.

The Court established procedures for identifying service providers and conducting reviews of the System and Organization Controls (SOC) reports and created a tracking spreadsheet to monitor their review process. The Court utilized thirty-three (33) third party service providers during the examination period.

We selected a sample of nine service providers and requested the Court to provide documentation of their review of the service providers. We noted in our review of these service providers the Court had not:

- Timely obtained and reviewed the SOC reports or equivalent for 9 (100%) service providers:
 - Reviews were conducted 89 to 276 days after the report date.
 - Six of the SOC reports were requested 138 to 243 days after the date of the reports.
 - Two of the SOC reports were reviewed an additional 78 and 80 days after receipt of the reports.
 - One SOC report review did not indicate the date of request or receipt.
- Assessed and documented the operation of Complementary User Entity Controls (CUECs) relevant to the Court’s operations 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 the Court’s internal control environment for 7 (78%) of 9 service providers with subservice providers.
- Conducted an analysis to determine the impact of control deviations on 4 (80%) of 5 reports with reported control deviations.

Weaknesses in the review of internal control over service providers were first noted during the Court’s Fiscal Year 2018 – Fiscal Year 2019 State compliance examination. Court management had implemented some corrective actions but had not taken sufficient measures to fully resolve all deficiencies in Fiscal Years 2024 and 2025.

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

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 (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT 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.

In addition, the Court's procedures require staff to obtain yearly SOC reports, and to complete and certify the SOC assessment no later than 60 days from receipt of each SOC report.

In addition, Court management is responsible for implementing timely and adequate corrective action on all of the findings identified during a State compliance examination.

The Court indicated exceptions noted were due to other priorities. The Court also indicated that they thought identification of the CUECs, subservice providers, and control deviations was sufficient and did not realize the need to document the operation of the CUECs and the Court's assessment of the subservice providers and control deviations in their review of the SOC reports.

Without having 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, the Court does not have assurance the service providers' internal controls are adequate to support the Court's processes and ensure its data are secured. (Finding Code No. 2025-001, 2023-001, 2021-002, 2019-001)

RECOMMENDATION

We recommend the Court implement controls to:

- Request and obtain SOC reports 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.

**STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

COURT RESPONSE

Agree. Judicial Management Information Services Division (JMIS) has now implemented procedures to detail and provide clear documentation on the Complementary User Entity Controls in their SOC assessments and will communicate with other divisions for services to ensure they are aware of the End User controls. JMIS will also provide additional documentation on subservice organizations for those services that are implemented for the Administrative Office of the Illinois Courts. This will also include documentation on the end user controls that are included in the SOC assessment reports.

**STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-002 **FINDING** (Weaknesses in System Access Controls)

The Illinois Supreme Court (Court) had not established adequate controls for system access.

The Court used twenty-one applications in conducting its operations.

Upon review of the Court’s controls around system access for three applications, we noted the Court had not:

- Performed a complete user access review of one (33%) significant application sample during the examination period. The user access review documentation was missing for seven of 82 users of the application.
- Performed review of the Mainframe Security Software Resource Access Control Facility (RACF) users during the examination period.

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, Access Control and System and Communication Protection sections require entities to implement adequate internal controls over access to their environments, applications and data.

The *Framework for Improving Critical Infrastructure 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, Access Control section, sanctions the development of policies and procedures and ensuring appropriateness of access rights, including periodic access reviews.

The System and Organization Controls (SOC) report of the Department of Innovation and Technology (DoIT) identified Complementary User Entity Controls (CUECs) for user agencies which states agencies are responsible for reviewing the appropriateness of their security software accounts as well as monitoring/reviewing the security software accounts assigned to their agency.

The Court indicated the incomplete user access review documentation for one application was due to clerical/filing error as the copies of e-mails with three judicial offices could not be found. Management stated the Court did not deem it necessary to confirm user roles for the other four users which only had read-only access. The Court also indicated they thought their user access review processes for other applications reduced the risk of unauthorized RACF access and did not realize the need to perform a specific review of RACF access annually.

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

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SUPREME COURT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

meet the Court’s needs. These deficiencies could result in unauthorized access, manipulation, and misuse of the Court’s computer systems. (Finding Code No. 2025-002)

RECOMMENDATION

We recommend the Court establish and adopt formal policies and procedures to perform and maintain complete documentation of the periodic user access review for all its applications and software at least annually.

COURT RESPONSE

Agree. JMIS will implement procedures to improve generating and retaining documentation regarding the existing user management procedures, including the annual review of users and security for all applications and RACF users.

**STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025**

2025-003 **FINDING** (Improper Deposit Dates of Receipts and Refunds)

The Illinois Supreme Court (Court) did not properly record the deposit date of receipts and refunds in their receipts ledger.

During our testing of receipts and refunds, we noted the Court did not include the date of deposit in the receipts ledger module of the State-operated accounting system. Instead, the Court recorded the date when the deposit cleared the State Treasury as indicated in the non-negotiable draft issued by the State Treasurer.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Court to maintain a detailed record of all moneys received, which is to include date of receipt, the payor, purpose and amount, and the date and manner of disbursement. In addition, user documentation guidance for the accounting system during the examination period states the date recorded should be the date checks are deposited. The System and Organization Controls report for the accounting system states the user agency is responsible for the complete and accurate entry of data into applications.

Court management indicated the non-negotiable draft date was used in the receipts ledger due to a miscommunication or misunderstanding during training received while implementing the accounting system.

Failure to properly record the deposit date in their receipts ledger hinders the reliability and usefulness of data in the accounting system, which can result in improper recording of revenues and accounts receivable. (Finding Code No. 2025-003)

RECOMMENDATION

We recommend the Court ensure proper recording of the correct deposit date of each receipt and refund in their receipts ledger.

COURT RESPONSE

Agree. The Supreme Court of Illinois is committed to ensuring receipts and refunds received are properly deposited and recorded in compliance with the State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)). All receipts and refunds received in Fiscal Year 2024 and Fiscal Year 2025 were receipted and deposited timely in accordance with the State Officers and Employees Money Disposition Act.

To ensure accurate reporting within the ERP system, the Supreme Court of Illinois has updated and implemented new processes, including entering each receipt's deposit date. These updates will ensure compliance with all reporting requirements.

**STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2025**

A. **FINDING** (Untimely Approval of Vouchers)

During the prior examination, the Illinois Supreme Court (Court) did not timely approve its vouchers for payment to the Comptroller’s Office during the examination period.

During the current examination, an analysis of the Court’s expenditures data indicated the Court’s controls over its voucher processing function had significantly improved. (Finding Code No. 2023-002)

B. **FINDING** (Lack of Cybersecurity Training Program)

During the prior examination, the Illinois Supreme Court (Court) did not have a formal cybersecurity training program in place.

During the current examination, the Court implemented an annual Cyber Security Awareness Course for all staff. (Finding Code No. 2023-003)