



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF INNOVATION AND TECHNOLOGY
INFORMATION TECHNOLOGY HOSTING SERVICES SYSTEM

System and Organization Controls Report and
Report Required Under *Government Auditing Standards*
For the Year Ended June 30, 2025

Release Date: October 21, 2025

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	No Repeat Findings			
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

This digest covers the System and Organization Controls Report and the Report Required under *Government Auditing Standards* of the Department of Innovation and Technology, Information Technology Hosting Services System (Department) for the period July 1, 2024 to June 30, 2025.

The System and Organization Controls Report contained a qualified opinion due to weaknesses associated with the operating effectiveness of the Department's controls. In addition, the Report Required under *Government Auditing Standards* (GAS) contains one finding.

SYNOPSIS

- **(25-1)** The controls related to the trust services criteria stated in the description of the Information Technology Hosting Services System did not operate effectively to provide reasonable assurance the trust services criteria would be achieved.

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

CONTROLS DID NOT OPERATE EFFECTIVELY

Controls did not operate effectively

The controls related to the trust services criteria stated in the “Management of the State of Illinois, Department of Innovation and Technology’s Description of its Information Technology Hosting Services System” (description), provided by the Department of Innovation and Technology (Department), did not operate effectively to provide reasonable assurance the trust services criteria would be achieved.

Control Environment

The Department lacked controls to maintain an effective control environment. Specifically, we noted:

Annual performance evaluations were not completed

- *Structure and Authority* – For 1 of 33 (3%) procured vendor contractors, we were unable to determine whether the vendor contractor was hired based on contract requirements in accordance with the Illinois procurement regulations.
- *Accountability* – Annual performance evaluations were not completed for two of 44 (5%) employees.

Logical Access

Terminated users’ access was not revoked timely

The Department did not implement controls to ensure access to Department resources was authorized and approved. Specifically, access was not revoked by the end of the next business day following the employee’s or contractor’s last day of work for two of 34 (6%) terminated users in accordance with Department procedures.

Physical Access

During testing, we noted the physical access controls were not operating effectively to ensure physical access to Department facilities was restricted to authorized personnel. Specifically:

Badge access removal forms were not on-file

- *Revocation of Access* – For seven of 46 (15%) separated/terminated users, the Department could not provide completed badge access removal forms.
- *Recertification of Access* –

User access was not verified

- User access for individuals with access to the Central Computing Facility (CCF), Communications Building, and Warehouse was not verified during the first quarter of Fiscal Year 2025 access review in accordance with the Department policy.

- User access for individuals with access to the CCF secured area was not verified for one of three (33%) monthly reviews. (Finding 1, pages 7-9 of GAS Report)

We recommended the Department ensure the controls are operating effectively over the services provided to user agencies, specifically involving the control environment and logical and physical access.

Department agreed

Department officials agreed and stated they will strengthen controls to ensure its internal control environment is effectively maintained, system access processes are refined, and physical access processes are streamlined with access reviews performed on schedule.

SERVICE AUDITOR'S OPINION

The System and Organization Controls Report contained a qualified opinion. Specifically, the Service Auditors determined, except for the matters described in the System and Organization Controls Report, in all material respects, based on the criteria described in the State of Illinois, Department of Innovation and Technology's assertion:

- a. the description presents the Department's Information Technology Hosting Services System that was designed and implemented throughout the period July 1, 2024 to June 30, 2025 in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period July 1, 2024 to June 30, 2025 to provide reasonable assurance that the Department's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the subservice organizations and user entities applied the complementary controls assumed in the design of the Department's controls throughout the period.
- c. the controls stated in the description operated effectively throughout the period July 1, 2024 to June 30, 2025, to provide reasonable assurance that the Department's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls and complementary user entity controls assumed in the design of the Department's controls operated effectively throughout the period.

This System and Organization Controls Examination was conducted by Sikich CPA LLC.

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COURTNEY DZIERWA
Division Director

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

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FRANK J. MAUTINO
Auditor General

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