STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF INNOVATION AND TECHNOLOGY INFORMATION TECHNOLOGY SHARED 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

	New	Repeat	Total
Category 1:	1	0	1
Category 2:	0	0	0
Category 3:	0	0	0
TOTAL	1	0	1

FINDINGS LAST AUDIT: 1

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
No Repeat Findings			

INTRODUCTION

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

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

SYNOPSIS

- (**25-1**) The controls related to the control objectives stated in the description of the Information Technology Shared Services System were not suitably designed or did not operate effectively to provide reasonable assurance the control objectives 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 WERE NOT SUITABLY DESIGNED OR DID NOT OPERATE EFFECTIVELY

Controls not suitably designed or did not operate effectively

The controls related to the control objectives addressing system edits and validations, logical access, and physical access stated in the "Management of the State of Illinois, Department of Innovation and Technology's Description of its Information Technology Shared Services System" (description), provided by the Department of Innovation and Technology (Department), were not suitably designed or did not operate effectively to provide reasonable assurance the control objectives would be achieved.

System Edits and Validations

Populations of system edits and validations were not complete

During our testing, we noted Department management was unable to provide a complete and reliable population of the Central Payroll System (CPS) and eTime system edits and validations used in its processing environment. Due to this condition, we were unable to conclude the Department's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 320.30) to test the suitable design of the controls. Additionally, the edit check controls within CPS were not suitably designed. The CPS manual, which was ultimately used to derive a listing of screens and fields to sample, was outdated and inaccurate. Specifically:

Edits and validations did not reflect the current system configuration

- CPS –We noted one of nine (11%) screens documented in the manual was no longer in use and had not been maintained to reflect the current system configuration.
- eTime –The Department provided a manually maintained listing of system edits and validations. However, during testing we noted twenty of 37 (54%) edits and validations were defunct and had not been maintained to reflect the current system configuration.

Logical Access

During testing, we noted the logical access controls were not operating effectively to ensure access to Department resources was authorized and approved. Specifically:

- Inappropriate User Access –
    - The Department was unable to provide evidence (system listing or access request form) to demonstrate authorized pre-approvals were obtained for the two of two (100%) users, who were provisioned access to merge eTime changes to production. To merge a change into production

Access request forms were not on-file

means to integrate finalized code or configuration updates into the live, customer-facing environment of a system or application.

    - We compared the population of developers to the population of users who can update the production environment and noted three users were granted conflicting access to both the development and production environment for the CPS application. This means the users can develop or modify code/configurations and directly deploy or update the production environment.

Users were granted conflicting access to both the development and production environment

- Revocation of Access – Access was not revoked by the end of the next business day following the employee's or contractor's last day of work in accordance with Department procedures for two of 34 (6%) terminated users.

Access was not revoked timely

- Recertification of Access - Two user accounts requested to be revoked for one of 31 (3%) proxy agencies during the annual access review were not revoked.

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:

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

Badge access removal forms were not on-file

- Recertification of Access –
    - 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 7-10 of GAS Report)

User access was not verified

We recommended the Department ensure the controls are suitably designed and operating effectively over the services provided to user agencies, specifically involving system edits and validations and logical and physical access.

Department agreed

Department officials agreed and stated they will evaluate and strengthen controls to ensure system documentation is up to date, 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 fairly presents the Information Technology Shared Services System that was designed and implemented throughout the period July 1, 2024 to June 30, 2025.

b. the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period July 1, 2024 to June 30, 2025, and if the subservice organizations and user entities applied the complementary controls assumed in the design of the State of Illinois, Department of Innovation and Technology's controls throughout the period July 1, 2024 to June 30, 2025.

c. the controls operated effectively to provide reasonable assurance that the controls stated in the description were achieved throughout the period from July 1, 2024 to June 30, 2025, and if the subservice organizations and user entities applied the complementary controls assumed in the design of the State of Illinois, Department of Innovation and Technology's controls operated effectively throughout the period July 1, 2024 to June 30, 2025.

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

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
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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