STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, 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, 2026**

**Release Date: November 5, 2026**

| FINDINGS THIS AUDIT: 1 | | | |
|---|---|---|---|
| | New | Repeat | Total |
| Category 1: | 0 | 1 | 1 |
| Category 2: | 0 | 0 | 0 |
| Category 3: | 0 | 0 | 0 |
| TOTAL | 0 | 1 | 1 |
| FINDINGS LAST AUDIT: 1 | | | |

| AGING SCHEDULE OF REPEATED FINDINGS | | | |
|---|---|---|---|
| Repeated Since | Category 1 | Category 2 | Category 3 |
| 2025 | 26-01 | | |
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## 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, 2025, through June 30, 2026.

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

- (**26-1**) 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 processing and error handling, change management, physical access, and logical 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.

**Did not design a process to monitor abends to resolution**

System processing and error handling

During testing, we noted the Department has not designed and implemented a formalized process to document and monitor abends (unexpected or abnormal terminations of applications or operating systems that result from problems with the software) to resolution.

**Systems were not patched during one of three months tested**

Change management

During testing, we noted change management controls were not operating effectively to ensure system changes were implemented in accordance with established Department procedures. Specifically, systems were not patched during one of three (33%) months tested.

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 was granted without background checks**

- Background check – For two of 24 (8%) individuals tested, the Department could not provide evidence of the required attestation of a clear background check completed within the five years preceding badge issuance.

**User access for individuals with access to the Department was not verified**

- 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 2026 access review in accordance with the Department's policy.
  - User access for individuals with access to the CCF secured area was not verified for one of three (33%) monthly reviews tested.

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:

**Separated users' access was not revoked timely**

- 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 three of 37 (8%) separated users tested. Access was revoked three to 46 days late.

**Access was inadvertently provisioned to the wrong user**

- Provisioning of Access – Access was inadvertently provisioned to the wrong user for one of 33 (3%) access requests tested.

**Weekly access violation reports were not reviewed**

- Weekly Access Violation Report Reviews – The Department was unable to provide evidence that weekly access violation reports were produced and reviewed in accordance with established procedures for two of seven (29%) weeks tested. (Finding 1, pages 8-10)

We recommended the Department ensure the controls are suitably designed and operating effectively over the services provided to user agencies, specifically involving system processing and error handling, change management, and physical and logical access.

**Department agreed**

Department officials agreed and stated they will evaluate and strengthen controls to ensure that procedures are established and followed to (1) document and monitor abends to resolution, (2) provision, monitor, and revoke physical and logical access, and (3) implement change management controls.

## 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, 2025, to June 30, 2026.

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, 2025, to June 30, 2026, and 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, 2025, to June 30, 2026.

c. the controls operated effectively to provide reasonable assurance that the controls stated in the description were achieved throughout the period July 1, 2025, to June 30, 2026, and if complementary subservice organization and user entity controls assumed in the design of the State of Illinois, Department of Innovation and Technology's controls operated effectively throughout the period July 1, 2025, to June 30, 2026.

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

SIGNED ORIGINAL ON FILE

DENNIS M. GIBBONS
Division Director

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

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CHRISTOPHER B. MEISTER
Auditor General

CBM:vrb