



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR

State Compliance Examination
For the Two Years Ended June 30, 2020

Release Date: September 21, 2021

FINDINGS THIS AUDIT: 1	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				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							

SYNOPSIS

- **(20-01)** The Office of the State's Attorneys Appellate Prosecutor did not obtain or conduct an independent internal control review 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.

OFFICE OF THE STATE'S ATTORNEYS APPELLATE PROSECUTOR
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

EXPENDITURE STATISTICS	2020	2019	2018
Total Expenditures.....	\$ 14,692,005	\$ 13,584,363	\$ 11,491,727
OPERATIONS TOTAL.....	\$ 11,292,005	\$ 10,182,412	\$ 9,449,648
% of Total Expenditures.....	76.86%	74.96%	82.23%
Personal Services.....	7,173,663	6,775,303	6,125,460
Other Payroll Costs (FICA, Retirement).....	1,724,939	1,358,766	1,137,041
All Other Operating Expenditures.....	2,393,403	2,048,343	2,187,147
AWARDS AND GRANTS.....	3,400,000	3,400,000	2,000,000
% of Total Expenditures.....	23.14%	25.03%	17.40%
REFUNDS.....	\$ -	\$ 1,951	\$ 42,079
% of Total Expenditures.....	0.00%	0.01%	0.37%
Total Receipts.....	\$ 2,814,398	\$ 2,667,740	\$ 3,557,771
Average Number of Employees.....	75	71	72

AGENCY DIRECTOR
During Examination Period: Mr. Patrick Delfino
Currently: Mr. Patrick Delfino

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

LACK OF ADEQUATE CONTROLS OVER THE REVIEW OF INTERNAL CONTROLS OVER SERVICE PROVIDERS

The Office of the State's Attorneys Appellate Prosecutor (Office) did not obtain or conduct an independent internal control review over its service providers.

The Office did not obtain a System and Organization Control (SOC) report or conduct an independent internal control review

The Office utilized three service providers for software as a service and hosting services. The data controlled by these service providers is critical to the Office's operations and contains confidential information.

During our testing, we noted the following:

- The Office did not obtain a System and Organization Control (SOC) report or conduct an independent internal control review for one of three (33%) service providers utilized.
- The Office did not maintain documentation of their review of the SOC report provided for two of three (67%) service providers utilized.

We recommended the Office obtain a SOC report or perform independent reviews of internal controls of service providers at least annually.

In addition, upon receipt of a SOC report, the Office should:

- Monitor and document the operation of the Complementary User Entity Controls (CUECs) relevant to operations;
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself the usage of the subservice organizations would not impact the internal control environment; and
- Document its review of the SOC reports and review all significant issues to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Office, and any compensating controls.

The Office agreed with the finding

The Office agreed with the finding and accepted the recommendation.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2020, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2020-001. Except for the noncompliance described in this finding, the accountants stated the Office complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

JANE CLARK
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

FJM:JAC