

**State of Illinois
Illinois Criminal
Justice
Information
Authority**

**STATE COMPLIANCE
EXAMINATION**

**FOR THE TWO YEARS ENDED
JUNE 30, 2023**

**Performed as Special
Assistant Auditors for the
Auditor General,
State of Illinois**

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2023**

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**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
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AUTHORITY OFFICIALS

Executive Director (07/01/21 - Present)	Ms. Delrice Adams
Deputy Director and Chief of Staff (09/01/22 - Present) (02/19/22 - 08/31/22) (07/01/21 - 02/18/22)	Ms. Javon Gregoire Vacant Ms. Charise Williams
Chief Fiscal Officer (05/26/22 - Present) (03/16/22 - 05/25/22) (07/01/21 - 03/15/22)	Mr. Darryl Williams Vacant Mr. Andy Krupin
General Counsel (12/01/22 - Present) (06/16/22 - 11/30/22) (07/01/21 - 06/15/22)	Ms. Kristina Dion Vacant Ms. Karen Sheley

BOARD OFFICER

Chair (11/03/23 - Present)	Mr. David Olson
Chair (07/01/21 - 11/02/23)	Mr. Patrick Delfino

GOVERNING BOARD MEMBERS

Board Member (07/01/21 - Present)	Mr. Patrick Delfino
Board Member (07/01/21 - Present)	Mr. Kwame Raoul
Board Member (07/01/21 - Present)	Mr. Brendan Kelly
Board Member (07/01/21 - Present)	Mr. Tom Dart
Board Member (07/01/21 - Present)	Ms. Kimberly Foxx
Board Member (07/01/21 - Present)	Ms. Iris Y. Martinez
Board Member (07/01/21 - Present)	Ms. Toni Preckwinkle
Board Member (07/01/21 - Present)	Mr. James Chadd
Board Member (07/01/21 - Present)	Mr. Sharone Mitchell, Jr.
Board Member (07/15/21 - Present)	Mr. Keith Calloway
Board Member (09/12/22 - Present)	Ms. Candice Adams
Board Member (09/01/23 - Present)	Mr. Sameer Vohra
Board Member (09/27/23 - Present)	Mr. Larry Snelling
Board Member (04/01/23 - Present)	Ms. Latoya Hughes
Board Member (01/13/23 - Present)	Mr. Eric Rinehart
Board Member (02/10/23 - Present)	Mr. Keith Grant
Board Member (07/08/22 - Present)	Ms. Vickii Coffey

**STATE OF ILLINOIS
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AUTHORITY OFFICIALS (CONTINUED)

GOVERNING BOARD MEMBERS (CONTINUED)

Board Member (08/04/23 - Present)	Mr. Ahmadou Dramé
Board Member (09/18/23 - Present)	Mr. Kendal Parker
Board Member (12/14/23 - Present)	Ms. Heidi Mueller
Board Member (02/23/24 - Present)	Mr. Jerry Davis-EL
Board Member (02/13/24 - Present)	Mr. Eric P. Echevarria
Board Member (05/17/23 - Present)	Vacant
Board Member (05/17/23 - Present)	Vacant
Board Member (06/01/23 - Present)	Vacant
Board Member (07/01/23 - Present)	Vacant
Board Member (07/01/23 - Present)	Vacant
Board Member (07/01/21 - 02/09/23)	Vacant
Board Member (11/02/21 - 08/03/23)	Vacant
Board Member (11/02/21 - 07/07/22)	Vacant
Board Member (12/01/21 - 09/01/22)	Vacant
Board Member (12/09/21 - 09/17/23)	Vacant
Board Member (02/15/22 - 01/12/23)	Vacant
Board Member (03/15/22 - 08/31/23)	Vacant
Board Member (04/01/23 - 02/12/24)	Vacant
Board Member (07/01/21 - 12/13/23)	Mr. Marc D. Smith
Board Member (07/01/21 - 06/30/23)	Mr. Dwight Baird
Board Member (07/01/21 - 06/30/23)	Ms. Kathryn Saltmarsh
Board Member (07/01/21 - 05/31/23)	Mr. Garien Gatewood
Board Member (07/01/21 - 05/16/23)	Mr. David Brown
Board Member (07/01/21 - 03/31/23)	Mr. Rob Jeffreys
Board Member (07/01/21 - 03/31/23)	Mr. Joseph Perez
Board Member (07/01/21 - 03/14/22)	Dr. Ngozi Ezike
Board Member (07/01/21 - 02/14/22)	Mr. James Rowe
Board Member (07/01/21 - 12/08/21)	Ms. Vickie Smith
Board Member (07/01/21 - 11/30/21)	Ms. Kahalah Clay
Board Member (07/01/21 - 11/01/21)	Ms. Jessyca Liles-Dudley
Board Member (07/01/21 - 11/01/21)	Ms. Carmen Terrones
Board Member (07/01/21 - 07/14/21)	Mr. Brent Fischer

AUTHORITY OFFICE

The Authority's office is located at:

60 E. Van Buren Street, Suite 650
Chicago, Illinois 60605



**ILLINOIS
CRIMINAL JUSTICE
INFORMATION AUTHORITY**

60 E. Van Buren Street • Suite 650 • Chicago, Illinois 60605 • (312) 793-8550

MANAGEMENT ASSERTION LETTER

May 24, 2024

Roth & Company, LLP
540 W. Madison St., Suite 2450
Chicago, Illinois 60661

Ladies and Gentlemen:

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 State of Illinois, Illinois Criminal Justice Information Authority (Authority). 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 Authority's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022, and June 30, 2023, the Authority has materially complied with the specified requirements listed below.

- A. The Authority 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the Authority 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the Authority 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 Authority 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 Authority on behalf of the State or held in trust by the Authority have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Illinois Criminal Justice Information Authority

SIGNED ORIGINAL ON FILE

Delrice Adams, Executive Director

SIGNED ORIGINAL ON FILE

Darryl Williams, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Kristina Dion, General Counsel

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2023**

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 or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	18	14
Repeated Findings	11	8
Prior Recommendations Implemented or Not Repeated	3	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2023-001	11	2021/2017	Failure to Conduct Adequate Site Visit Monitoring of Grantees	Material Weakness and Material Noncompliance
2023-002	14	2021/2017	General Failure to Prepare and Maintain Documentation	Material Weakness and Material Noncompliance
2023-003	17	2021/2017	Inadequate Controls over Monitoring Grant Agreement Requirements	Material Weakness and Material Noncompliance
2023-004	22	2021/2017	Inadequate Controls over Expenditures and Obligations	Material Weakness and Material Noncompliance

**STATE OF ILLINOIS
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SCHEDULE OF FINDINGS (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings (Continued)				
2023-005	25	New	Voucher Processing Internal Controls Not Operating Effectively	Significant Deficiency and Noncompliance
2023-006	28	2021/2015	Noncompliance with the Violent Crime Witness Protection Act	Significant Deficiency and Noncompliance
2023-007	30	2021/2017	Non-Appointment of Members	Significant Deficiency and Noncompliance
2023-008	32	New	Receipt Processing Weakness	Significant Deficiency and Noncompliance
2023-009	34	2021/2021	Inadequate Controls over I-9 Forms	Significant Deficiency and Noncompliance
2023-010	36	2021/2019	Noncompliance with Required Contracting Procedures	Significant Deficiency and Noncompliance
2023-011	38	2021/2021	Inadequate Controls over GAAP Reporting	Significant Deficiency and Noncompliance
2023-012	40	New	Inadequate Controls over the Annual Agency Workforce Reporting	Significant Deficiency and Noncompliance
2023-013	42	New	Noncompliance with the Domestic Violence Fatality Review Act	Significant Deficiency and Noncompliance
2023-014	44	New	Change Control Weaknesses	Material Weakness and Material Noncompliance
2023-015	46	2021/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2023-016	49	New	Inadequate Controls over Service Providers	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
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SCHEDULE OF FINDINGS (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings (Continued)				
2023-017	51	2021/2021	Inadequate Information Technology Access Controls	Significant Deficiency and Noncompliance
2023-018	53	New	Weaknesses in Disaster Contingency Planning	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	55	2021/2013	Inadequate Controls over Payroll File Deductions	
B	55	2021/2021	Inadequate Controls over Submission of Public Accountability Reports	
C	55	2021/2021	Noncompliance with Ethics and Harassment Training Requirements	

EXIT CONFERENCE

The Authority waived an exit conference in a correspondence from Darryl Williams, Chief Fiscal Officer, on April 24, 2024. The responses to the recommendations were provided by Darryl Williams, Chief Fiscal Officer, in correspondences dated May 15, 2024 and May 16, 2024.



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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Authority Board
State of Illinois, Illinois Criminal Justice Information Authority

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Criminal Justice Information Authority (Authority) 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, 2023. Management of the Authority is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Authority’s compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Authority 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 Authority 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 Authority 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 Authority 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 Authority on behalf of the State or held in trust by the Authority 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 Authority complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Authority 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 modified 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 Authority's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Authority during the two years ended June 30, 2023. As described in the accompanying Schedule of Findings as items 2023-001 through 2023-004, and 2023-014, the Authority had not 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. As described in the accompanying Schedule of Findings as items 2023-001 through 2023-004, and 2023-014, the Authority had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance from the specified requirements described in the preceding paragraph, the Authority complied with the specified requirements during the two years ended June 30, 2023, 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 2023-005 through 2023-013, and 2023-015 through 2023-018.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2023-001 through 2023-004, and 2023-014 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2023-005 through 2023-013, and 2023-015 through 2023-018 to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

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

Chicago, Illinois
May 24, 2024



STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-001. **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)

The Illinois Criminal Justice Information Authority (Authority) failed to conduct adequate site visit monitoring of its grantees in accordance with its Federal and State Grants Unit's Policies and Procedures (FSGU P&P).

During the last quarter of fiscal year 2021, the Authority's FSGU P&P implemented a new site visit policy to monitor State and local programs funded with State or federal funds.

Site Visits Conducted on New Programs and Continuing Programs

In order to test if the Authority complied with the requirement that all programs had two site visits within 36 months of the start of a program with the first site visit taking place within the first 12 months, we requested a listing of all new and continuing programs of the Authority during the examination period which would have been subjected to those requirements. We further requested the Authority provide information as to which of those programs had a site visit conducted either within 12 months of the new program's inception or within 24 months of the previous site visit, as applicable. In response to our request, the Authority provided a listing of 104 programs meeting the criteria. During testing of 104 programs, we noted site visits were not conducted for 25 (24%) programs, site visits were not timely conducted for 4 (4%) programs and site visits were not yet due for 10 (10%) programs. For the other 65 (63%) programs, we noted site visits were conducted timely and we tested the adequacy of the site visits conducted in relation to site visit procedures outlined in the FSGU P&P site visit policy. See below for the discussion of the results of that testing.

Adequacy of Site Visits Conducted During the Examination Period

Of the 65 programs which had a site visit timely conducted during the examination period, we selected a sample of 10 grants to determine if the Authority performed the site visits as required by the FSGU P&P.

During testing of 10 grant files, we noted the following:

- For two (20%) grants, the site visit reports were not completed by the Grant Specialist within 10 days following the site visit. Specifically, the site visit reports were completed 21 and 47 days late.
- For two (20%) grants, the site visit reports were not approved by the program manager.
- For two (20%) grants, the site visit follow-up letters were not sent to the grantees. Upon auditor's notification of the exception, the Grant Specialist sent the follow-up letters to the grantees 250 and 497 days late.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

- 2023-001. **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)
(Continued)

Site Visits Conducted as a Requirement of the Grant Agreements

In order to test if the Authority complied with the requirement of a site visit being conducted as a result of it being a special fund requirement or as an award special condition in the applicable grant agreement, we requested, and the Authority provided, a listing of all grant agreements for active programs during the examination period. We selected a sample of 60 grants for detailed testing of the Authority's compliance with its responsibilities as outlined in grant agreements. All 60 grants contained a requirement for a site visit to be conducted. The results of our testing indicated the Authority did not conduct site visits for 30 grants (50%).

The FSGU P&P sets forth the requirements, frequency, and procedures on how the Authority conducts site visits. The FSGU P&P requires Grant Specialists to conduct two site visits within 36 months of the start of a program with the first site visit taking place within the first 12 months, unless the grantee's program risk assessment requires a site visit be completed within a shorter time period. Also, FSGU P&P requires one site visit for twelve-month (or less) programs during their period of performance.

Section II of the FSGU P&P details the procedures and responsibilities of the Grant Specialist upon completion of the site visits. Specifically, it requires the Grant Specialist to:

1. Within ten business days of the site visit, prepare a follow-up letter and site visit report for the program manager approval.
2. Upon program manager's approval, send a follow-up letter to the grantee and place a copy of the follow-up letter and site visit report in the master file.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated, as they did in the prior examination, the lack of site visits was mostly attributed to workload and staff competing priorities.

Site visits are an integral part of the Authority's mission which is to develop, implement, and monitor State and local programs funded with State or federal funds administered by the Authority. Site visits ensure progress towards the goals of the grant-funded program and facilitate productive working relationships with grantees. Failure to adequately conduct and document site visits of grantees could expose the State to unnecessary and avoidable litigation, excessive expenditures, and overreliance on grantee reporting. (Finding Code No. 2023-001, 2021-001, 2019-001, 2017-001)

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-001. **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)
(Continued)

RECOMMENDATION

We recommend the Authority conduct and document the site visits performed during a State fiscal year for grant programs administered by the Authority.

AUTHORITY RESPONSE

The Authority agrees with the finding. The failure to conduct adequate site visits is largely attributable to Grant staff workload. During SFY24/SFY25, the Authority plans to increase its headcount by an additional 50 staff members; approximately 20 of the new people will be deployed to our federal and State grants unit. These new people will lower existing staff workloads and expand our grant monitoring (and monitoring documentation) capabilities.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-002. **FINDING** (General Failure to Prepare and Maintain Documentation)

The Illinois Criminal Justice Information Authority (Authority) failed to prepare and maintain adequate documentation supporting its administrative and fiscal operations.

We noted the following deficiencies when performing our compliance examination:

- During testing of 10 grant files in which the Authority conducted a grantee site visit during the examination period, we noted the site visit reports for two (20%) grants were not approved by the program manager. Also, the site visit follow-up letters for two (20%) grants were not sent to the grantees. Upon our notification of the exception, the Grant Specialist sent the follow-up letters to the grantees 250 and 497 days late. See Finding 2023-001.
- During testing of 60 grant agreements, we noted multiple exceptions in which reports/agreements/certifications/letters were not maintained within the grant's masterfile. As a result, we were unable to determine if the Authority had ever received the documentation from the grantee or if the documents were received by the Authority from the grantee but not filed into the grant masterfile. See Finding 2023-003.
- During review of 42 Monthly Cash Report (SB05) reconciliations, the Authority was unable to locate three (7%) monthly reconciliations performed. See Finding 2023-004.
- During review of 13 travel vouchers, we noted travel request forms for two (15%) vouchers were not completed by employees. Additionally, the supporting documentation could not be located for one (8%) travel voucher. As such, the purpose of travel, signature of traveler, and approval of voucher could not be determined and verified. See Finding 2023-005.
- We conducted an analysis of the Authority's receipts data for fiscal years 2022 and 2023 and noted the Authority did not document the date the payment was received for two of 573 (less than 1%) receipts. As such, we were unable to determine if the Authority deposited the receipts timely. See Finding 2023-008.
- During review of 26 employees' Employment Eligibility Verification (Form I-9) forms, we noted Section 1 of Form I-9 for one of seven (14%) new employees was not completed. In addition, Section 2 of Form I-9 for six (23%) employees was not completed by the Authority. See Finding 2023-009.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-002. **FINDING** (General Failure to Prepare and Maintain Documentation) (Continued)

- During review of the Authority's fiscal years 2021 and 2022 Agency Workforce Reports (Reports), we noted the support provided by the Authority did not agree with both fiscal years' Reports for multiple categories. Further, the following were not reported in the Authority's Reports for both fiscal years: a) the statistical percentage of minorities, women, and persons with physical disabilities in the agency work force receiving levels of State remuneration within incremented levels of \$10,000; b) the percentage of open positions of employment or advancement in the agency work force filled by minorities, women, and persons with physical disabilities; and, c) the percentage of minorities, women, and persons with physical disabilities employed within the agency work force as professional employees and contractual services employees. See Finding 2023-012.
- During testing of the Authority's system and application changes, we noted three (100%) sampled changes did not have change management documentation, thus we were unable to determine if change control was working effectively. See Finding 2023-014.
- During review of the Authority's cybersecurity programs and practices, we noted the Authority had not maintained server room logs for the period from July 1, 2021 through July 31, 2022. See Finding 2023-015.
- We tested three applications to determine if access was appropriate and noted for one application (33%), the Authority did not remove six of 26 (23%) employees' access after their separation. The Authority was unable to provide the documentation to determine when the access was removed. See Finding 2023-017.

The State Records Act (5 ILCS 160/8) requires the Authority to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Authority designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Authority's activities.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with applicable law.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-002. **FINDING** (General Failure to Prepare and Maintain Documentation) (Continued)

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated, as they did in the prior examination, the exceptions noted were due to staff turnover and competing priorities.

Failure to prepare and maintain adequate documentation of the Authority's administrative and fiscal operations during the examination period inhibited our ability in completing our examination to provide useful and relevant feedback to the General Assembly regarding the Authority's compliance with applicable laws, rules, and regulations. Further, it resulted in the Authority being unable to demonstrate it met each compliance requirement it was subjected to during the examination period. In addition, not preparing and maintaining adequate documentation represents noncompliance with the State Records Act and the Fiscal Control and Internal Auditing Act. (Finding Code No. 2023-002, 2021-002, 2019-002, 2017-002)

RECOMMENDATION

We recommend the Authority strengthen its control over records maintenance for each area in which a compliance requirement is present.

AUTHORITY RESPONSE

The Authority agrees with the finding. The Authority will pursue the adjustments to policy, procedures, and training outlined in the various findings cited within this "General Failure to Prepare and Maintain Documentation" finding and will train staff on the proper preparation and retention of documents to comply with the cited requirements.

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over the monitoring of grant agreements under its purview.

The Authority uses the Grant Accountability and Transparency Act portal in conjunction with its grant-making to ensure grantees properly submit all certifications and information required prior to the grant being processed. During testing of 60 grant agreements, we noted the following:

Applicable Grant Agreement Section	# of Exceptions Noted	# of Grants with the Requirement	Error Rate %
<i>Failure to File in Timely Fashion:</i>			
<ul style="list-style-type: none"> ▪ Progress reports were submitted one to 185 days after the due date or not submitted. 	16	60	27%
<ul style="list-style-type: none"> ▪ Fiscal reports were submitted one to 121 days after the due date or not submitted. 	37	60	62%
<ul style="list-style-type: none"> ▪ Closeout reports were submitted seven to 105 days after the due date or not submitted. 	18	41	44%
<p>Requirement: In order to preclude the possibility of the lapsing of funding, the Authority required the grantees to timely file all required reports. Reports included but are not limited to, quarterly fiscal reports, quarterly progress reports, and all reports included in the closeout materials. The quarterly fiscal and progress reports were due not more than 15 days after the end of each quarter unless another reporting schedule had been required or approved by the Authority. The final date for submission for all of the closeout material reports was 30 days after the end of the grant period.</p>			

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2023-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)
(Continued)

Applicable Grant Agreement Section	# of Exceptions Noted	# of Grants with the Requirement	Error Rate %
Failure to meet the reporting dates established for the particular reports results in the “freezing” of all funds to the grantee. Funds would be released following the completion of all the reporting requirements.			
<p><i>Financial Statement Audit Reports and Consolidated Year-End Financial Reports (CYEFR)</i></p> <ul style="list-style-type: none"> • Financial statement audit reports were not submitted by the grantee. • CYEFR were not submitted by the grantee. <p>Requirement: Grantees are required to complete and submit a CYEFR through the grantee portal. In addition, the grantees are required to submit the financial statement audit reports to the Authority either within (i) 30 calendar days after receipt of the auditor’s report(s) or (ii) 180 days after the end of the audit period, whichever is earlier.</p>	13	60	22%
	15	60	25%
<p><i>Subcontracting:</i></p> <p>The subcontractors’ agreements were not on file. As a result, we were unable to determine if the Authority reviewed and approved the subcontractors’ agreements prior to the subcontract’s effective date and execution.</p>	4	35	11%

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2023-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)
(Continued)

<p>Requirement: Subcontracts over \$100,000 are to be submitted by the grantee for the Authority’s review and approval prior to the subcontract’s effective date and execution.</p>			
<p><i>Timekeeping:</i></p> <ul style="list-style-type: none"> ▪ Quarterly time keeping certifications were not on file. <p>Requirement: Along with each quarterly report, the Implementing Agency is required to submit a quarterly time keeping certification to the Authority. The quarterly timekeeping certification requires a certification detailing 1) total hours on the program, and 2) total compensated hours, for every employee and volunteer.</p>	12	54	22%
<p><i>Cost incurred prior to execution of grant agreement:</i></p> <ul style="list-style-type: none"> ▪ Approved pre-award cost letters were not on file. ▪ The Financial Documentation Report was not submitted by the grantee. ▪ The Financial Documentation Report was submitted by the grantee; however, the date of submission was not documented. As such, we were unable to determine whether the report was timely submitted. 	11 22 11	33 36 36	33% 61% 31%

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2023-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)
(Continued)

<p>Requirement: The Grant Accountability and Transparency Act (30 ILCS 708/125) requires in the event a recipient or subrecipient incurs expenses related to the grant award prior to the execution of the grant agreement but within the term of the grant, and the grant agreement is executed more than 30 days after the effective date of the grant, the recipient or subrecipient is required to submit to the Authority a report that accounts for eligible grant expenditures and project activities from the effective date of the grant up to and including the date of execution of the grant agreement. The recipient or subrecipient is required to submit the report to the Authority within 30 days of execution of the grant agreement.</p> <p>In addition, the Authority’s Pre-Award Cost Policy, Section III requires, for grants that are executed more than 30 days after the start of the period of performance, the grantee to submit a completed Financial Documentation Report detailing the pre-award costs within 30 days of the execution of the agreement. Further, pre-award costs are not permitted unless specifically authorized by the Authority in the agreement.</p>			
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This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated the exceptions noted were mostly attributed to staff workload and competing priorities.

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- 2023-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)
(Continued)

Failure to monitor grantees' adherence to the conditions contained within the grant agreement represents noncompliance with the terms of the grant and could result in grantees reporting inaccuracies and State resources being used in an inefficient and ineffective manner. (Finding Code No. 2023-003, 2021-003, 2019-003, 2017-003)

RECOMMENDATION

We recommend the Authority ensure all reporting requirements are adhered to and ensure costs incurred prior to the execution of the grant agreement are timely submitted by the grantees.

AUTHORITY RESPONSE

The Authority agrees with the findings and the recommendation. The Authority's grant making unit, "FSGU", adopted policies and procedures for maintaining grant files electronically beginning with grants starting on or after July 1, 2023. Additional training continues to be needed to ensure staff is maintaining the electronic grant files effectively and including all required items. A new grant execution tracking log was developed to facilitate that process; the new log contains a checklist of all documents required to be included in each grant file. The Authority is working with partners to develop a more comprehensive grant management training plan for new and existing staff to ensure that reports and other required documents are gathered and maintained per our policy. This year, the Authority's Office of General Counsel released an updated stop payment policy that streamlines and clarifies the process by which grantees can be placed on the stop pay list for failure to provide required documentation in a timely manner. This new policy gives the Authority additional tools to compel grantee compliance.

The Authority's Office of Fiscal Management team ("OFM") is in the process of hiring an accountant to monitor Financial Statement Audit Reports and Consolidated Year-End Financial Reports (CYEFR) submissions and grantee corrective action plans. This hiring will specifically address this finding.

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2023-004. **FINDING** (Inadequate Controls over Expenditures and Obligations)

The Illinois Criminal Justice Information Authority (Authority) failed to exercise controls over its expenditures and obligations.

During testing, we noted several deficiencies and weaknesses within the Authority's expenditure and obligation processes, as noted below:

(1) Inadequate Segregation of Duties

For non-payroll and non-grant expenditures, we identified one employee having the authority to perform key elements of the expenditure transaction cycle, including:

- Authorization (reviewing, initiating and approving transactions);
- Custody (receiving physical goods and verifying the receipt of the goods);
- Record-keeping (preparing entries and maintaining the Authority's internal property records); and,
- Reconciliation (performing and preparing the Authority's annual physical equipment inventory reconciliation).

In fiscal years 2022 and 2023, the Authority processed \$5,674,963 and \$7,294,835 in non-payroll and non-grant expenditures, respectively.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation.

In addition, good business practices require the Authority to maintain an adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, ensure the accuracy and reliability of accounting data, and promote operational efficiency. Adequate segregation of duties would ensure the responsibility for recordkeeping and custody be separated to safeguard against waste, loss, unauthorized use, and misappropriation.

Authority management stated the lack of staffing and competing priorities limited the Authority's ability to adequately segregate duties.

Failure to limit the ability of one person to perform all functions of a transaction increases the likelihood of errors and irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties.

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2023-004. **FINDING** (Inadequate Controls over Expenditures and Obligations) (Continued)

(2) Inadequate Monthly Reconciliations

The Authority had cash transactions for nine non-shared funds within the State Treasury: the Violent Crime Witness Protection Program Fund (Fund 083), ICJIA Violence Prevention Fund (Fund 184), ICJIA Violence Prevention Special Projects Fund (Fund 318), State Cure Fund (Fund 324), Criminal Justice Information Projects Fund (Fund 335), Criminal Justice Trust Fund (Fund 488), Illinois State Crime Stoppers Association Fund (Fund 513), Death Penalty Abolition Fund (Fund 539), and Prescription Pill and Drug Disposal Fund (Fund 665).

During review of 42 Monthly Cash Report (SB05) reconciliations, we noted the following:

- 17 (40%) monthly reconciliations were not performed on a timely basis. The untimely reconciliations ranged from 2 to 578 days late.
- For three (7%) monthly reconciliations, the Authority was unable to locate the reconciliations performed.

The Statewide Accounting Management System (SAMS) Manual (Procedure 07.30.20) notes the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled the data properly. Agency reconciliation is the primary control that ensures these requirements are being satisfied. The SAMS Manual requires the Authority to reconcile its records on a monthly basis within 60 days of the month end.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports and to maintain accountability over the State's resources.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated the issue was due to staff transitions and competing priorities for staff who have multiple responsibilities.

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2023-004. **FINDING** (Inadequate Controls over Expenditures and Obligations) (Continued)

Failure to prepare timely reconciliations between the Authority's records and the Office of Comptroller's records led to unidentified errors, reduced the overall reliability of the Statewide financial information, and could result in unreconcilable differences in the Authority's cash balances. (Finding Code No. 2023-004, 2021-004, 2019-004, 2017-004)

RECOMMENDATION

We recommend the Authority review its personnel involved with its expenditure processes to ensure no single person has incompatible duties, including segregating authorization, custody, recordkeeping, and reconciliation functions. We also recommend the Authority strengthen controls to ensure timely reconciliation of its cash activity to the Office of Comptroller's records each month and investigate and resolve all discrepancies. We further recommend the Authority retain records of the reconciliations performed.

AUTHORITY RESPONSE

The Authority agrees with the findings on the lack of segregation of duties in our Office of Administrative Services ("OAS"). The OAS has experienced 50% turnover leaving only one staff member to perform many of the functions. The Authority plans to fill the vacant position.

The Authority agrees with the findings that we failed to prepare timely reconciliations. The Authority has made strides in automating certain aspects of the reconciliation process. We are planning to add new staff which will enable the team to prioritize the required reconciliations.

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2023-005. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)

The Illinois Criminal Justice Information Authority's (Authority) internal controls over its voucher processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Authority to determine whether certain key attributes were properly entered by the Authority's staff into the ERP. In order to determine the operating effectiveness of the Authority's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP based on supporting documentation. The attributes tested were 1) vendor information, 2) expenditure amount, 3) object(s) of expenditure, and 4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

Our testing noted two of 140 (1%) attributes were not properly entered into the ERP. Therefore, the Authority's internal controls over voucher processing were not operating effectively.

The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) requires the Authority to, after receipt of goods or services, verify the goods or services received met the stated specifications and prepare a voucher for submission to the Office of Comptroller to pay the vendor, including providing vendor information, the amount expended, and object(s) of expenditure. Further, the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.30) requires the Authority maintain records which reflect the date goods were received and accepted, the date services were rendered, and the proper bill date. Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority establish and maintain a system of internal fiscal and administrative controls to provide assurance expenditures are properly recorded and accounted for to maintain accountability over the State's resources.

Even given the limitations noted above, we conducted an analysis of the Authority's expenditures data for fiscal years 2022 and 2023 to determine compliance with the State Prompt Payment Act (Act) (30 ILCS 540) and the Code (74 Ill. Admin. Code 900.70). We noted the following noncompliance:

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2023-005. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)
(Continued)

- The Authority owed two vendors interest totaling \$334 in fiscal years 2022 and 2023; however, the Authority had not approved these vouchers for payment to the vendors.

The Act (30 ILCS 540) requires the Authority to pay vendors who had not been paid within 90 days of receipt of a proper bill or invoice interest.

- The Authority did not timely approve 133 of 7,158 (2%) vouchers processed during the examination period, totaling \$1,898,904. We noted these late vouchers were approved between one and 171 days late.

The Code (74 Ill. Admin. Code 900.70) requires the Authority to timely review each vendor's invoice and approve proper bills within 30 days after receipt.

In addition, during our testing of 13 travel vouchers, we noted the following:

- One (8%) out-of-State travel request totaling \$1,498 was submitted four days late to the Governor's Office of Management and Budget (GOMB).
- One (8%) travel voucher totaling \$1,498 was not approved by the Authority Head.
- Travel request forms for two (15%) vouchers totaling \$1,291 were not completed by employees.
- For one (8%) voucher totaling \$678, the supporting documentation could not be located. As such, the purpose of travel, signature of traveler, and approval of voucher could not be determined and verified.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 2800.700) requires travel outside of Illinois must be submitted to GOMB at least 30 days in advance of the departure date. In addition, the Code (80 Ill. Admin. Code 2800.250) requires each travel voucher to be approved by the individual's immediate supervisor and the Agency Head or a designated representative.

The Authority's Employee Handbook (Handbook), Office Services - Travel Arrangements, requires employees to complete travel request forms. In addition, the Handbook requires unit supervisors to approve the request forms before the requests are processed for payment. Also, the Handbook requires out-of-state travel to be

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2023-005. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)
(Continued)

approved by the executive director and submitted to GOMB no later than 30 days prior to the travel departure date.

Authority management stated these exceptions were due to staff turnover, staffing vacancies, and competing multiple priorities.

Failure to properly enter the key attributes into the State's ERP when processing a voucher for payment hinders the reliability and usefulness of data extracted from the ERP, which can result in improper interest calculations and expenditures. In addition, failure to timely process proper bills and approve vouchers for payment of interest due represents noncompliance with the Code and the Act. Further, failure to exercise adequate controls over the Authority's travel reimbursements represents noncompliance with State laws and regulations and increases the likelihood of unauthorized expenditures. (Finding Code No. 2023-005)

RECOMMENDATION

We recommend the Authority design and maintain internal controls to provide assurance its data entry of key attributes into the ERP is complete and accurate. In addition, we recommend the Authority process proper bills within 30 days of receipt and approve vouchers for payment of interest due to vendors. Further, we recommend the Authority enhance controls to ensure travel expenditures comply with State laws and regulations.

AUTHORITY RESPONSE

The Authority agrees with the expenditure voucher findings. We expect to be fully compliant with the payment and interest payment regulations after we are fully staffed, and a sufficient period of training has elapsed. Requisitions for the new staff members are in the Department of Central Management Services process.

The Authority also agrees with the travel voucher-related findings. A memo to all Authority staff is to be issued reminding staff to complete the Travel Request Forms and obtain the proper approvals prior to travel.

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2023-006. **FINDING** (Noncompliance with the Violent Crime Witness Protection Act)

The Illinois Criminal Justice Information Authority (Authority) did not comply with the requirements of the Violent Crime Witness Protection Act (Act). In Fiscal Year 2023, the Authority received funding from the General Assembly for the Violent Crime Witness Protection Program (Program).

During the examination period, the Authority began the process of drafting administrative rules for the Program; however, we noted the following:

- The Authority had not fully established and administered the Program. The purpose of the Program is to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of violent crime, and appropriate related persons as required by the Act.
- The Authority did not assist State's Attorneys and the Attorney General in protecting victims and witnesses who are aiding in the prosecution of perpetrators of violent crime, and appropriate related persons.

Effective May 10, 2022, Public Act 102-0756 changed the title of 725 ILCS 173 from Gang Crime Witness Protection Act of 2013 to Violent Crime Witness Protection Act.

The Act (725 ILCS 173/10) requires the Authority to establish and administer a program to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of violent crime and appropriate related persons. The Act (725 ILCS 173/20) also requires the Authority to assist State's Attorneys and the Attorney General in protecting victims and witnesses who are aiding in the prosecution of perpetrators of violent crime, and appropriate related persons.

Authority management stated as of June 30, 2023, the proposed administrative rules for the Program were submitted to the Joint Committee on Administrative Rules (JCAR) for review and approval. Authority management further stated the speed and timing of the JCAR process is beyond the Authority's control.

Failure to establish and administer the Program resulted in noncompliance with the Act. (Finding Code No. 2023-006, 2021-005, 2019-005, 2017-005, 2015-004)

RECOMMENDATION

We recommend the Authority work closely with JCAR for the approval of the Program's administrative rules and implement the Program in order to comply with the Act.

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- 2023-006. **FINDING** (Noncompliance with the Violent Crime Witness Protection Act)
(Continued)

AUTHORITY RESPONSE

The Authority agrees with the finding that the Violent Crime Witness Protection Program was not fully implemented by June 30, 2023. The administrative rules for the Violent Crime Witness Protection Program went into effect on February 16, 2024. The Authority released a notice of funding opportunity for the program on or around that date. The Authority was fully prepared to implement the program, but upon the closing of the funding opportunity, the Authority did not receive any applications. The Authority hopes to work with stakeholders to determine how the program can be modified to increase applications. At the conclusion of the Authority's outreach, the Authority will release a new notice of funding opportunity.

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2023-007. **FINDING** (Non-Appointment of Members)

The Illinois Criminal Justice Information Authority (Authority) did not appoint a member to the Illinois Advisory Council on Substance Use Disorders (Council) and to the Children’s Mental Health Partnership (Partnership). In addition, the Authority’s Board (Board) did not have the required number of appointed members.

During testing, we noted the following:

- Effective February 2019, the Authority’s representative to the Council separated from the Authority; however, the Authority did not appoint a replacement to the Council.

The Substance Use Disorder Act (20 ILCS 301/10-15(t)) requires the Authority’s Director or their designee, to serve as a member of the Council.

Authority management stated, as they did in the prior examination, the vacant position on the Council was not filled due to staff turnover.

- The Authority did not appoint a representative to serve as a member of the Partnership.

The Children’s Mental Health Act (405 ILCS 49/5(b)) requires the Authority’s Director or their designee, to serve as a member of the Partnership.

Authority management stated the vacant position on the Partnership was not filled due to staff turnover.

- The Board was not composed of the required members as outlined in the Illinois Criminal Justice Information Act (Act). As of June 30, 2023, the Board did not have a sheriff from a county other than Cook County and two members of the general public appointed by the Governor. Also, two Board members appointed by the Governor exceeded the 4-year term limit.

The Act (20 ILCS 3930/4) requires the Board to consist of 25 members, including a sheriff from a county other than Cook County and six members of the general public appointed by the Governor. In addition, the members of the Board appointed by the Governor serve for a term not to exceed 4 years.

Authority management stated, as they did in the prior examination, there were occasional delays in identifying appropriate replacements due to significant turnover of Board members.

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2023-007. **FINDING** (Non-Appointment of Members) (Continued)

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Failure to appoint members to the Board represents noncompliance with State law and may inhibit the Board's ability to fulfill its duties and responsibilities effectively and efficiently. In addition, failure to appoint members prevents or hinders the Council and the Partnership from carrying out their duties in accordance with the State statutes. (Finding Code No. 2023-007, 2021-007, 2019-007, 2017-010)

RECOMMENDATION

We recommend the Authority work with the Governor's Office to have the Board members appointed. Further, we recommend the Authority appoint representatives to the Council and the Partnership.

AUTHORITY RESPONSE

The Authority agrees with the recommendation. The Authority will work with the administration to ensure that Board vacancies are filled in a timely manner. The Authority will also strive to fulfill its responsibilities with the various taskforces, the Illinois Advisory Council on Substance Use Disorders, and the Children's Mental Health Partnership.

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2023-008. **FINDING** (Receipt Processing Weakness)

The Illinois Criminal Justice Information Authority (Authority) did not timely submit receipts for deposit into the State's treasury.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our receipt testing at the Authority to determine whether certain key attributes were properly entered by the Authority's staff into the ERP. In order to determine the operating effectiveness of the Authority's internal controls related to receipt processing, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP based on supporting documentation. The attributes tested were (1) amount, (2) fund being deposited into, (3) date of receipt, (4) date deposited, and (5) SAMS Source Code.

We then conducted an analysis of the Authority's receipts data for fiscal years 2022 and 2023 to determine compliance with the State Officers and Employees Money Disposition Act (Act), noting the following noncompliance:

- The Authority's receipts data did not document the date of receipt for two of 573 (less than 1%) receipts. As such, we were unable to determine if the Authority deposited the receipts timely.
- The Authority did not deposit 11 receipts items, each exceeding \$10,000, on the same day as received.
- The Authority did not deposit seven receipt items, \$10,000 or more in total, within 24 hours.
- The Authority did not deposit 14 receipt items, exceeding \$500 but less than \$10,000 in total, within 48 hours.
- The Authority did not deposit one receipt item, less than \$500 in total, when accumulated to \$500 or on the 1st or 15th of the month, whichever was earlier.

The Act (30 ILCS 230/2(b)) requires the Authority to pay into the State treasury any single item of receipt exceeding \$10,000 on the day received. Additionally, receipt items totaling \$10,000 or more are to be deposited within 24 hours. Further, receipt items, in total exceeding \$500 but less than \$10,000, are to be deposited within 48 hours. Lastly, receipt items totaling less than \$500 are to be deposited once the total exceeds \$500 or on the 1st or 15th of the month, whichever is earlier.

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2023-008. **FINDING** (Receipt Processing Weakness) (Continued)

Authority management stated the exceptions were due to multiple competing priorities and lack of staffing.

Failure to timely deposit receipts represents noncompliance with the Act. (Finding Code No. 2023-008)

RECOMMENDATION

We recommend the Authority deposit receipts within the timelines set by the Act.

AUTHORITY RESPONSE

The Authority agrees with the finding that it did not timely submit receipts for deposit into the State's treasury. In February 2024, the Authority requested of the Illinois State Treasurer and received permission to receive and install an electronic check deposit scanner. Once this tool is fully set up and training is completed, the Authority expects to operate in full compliance with the rules and regulations cited here.

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2023-009. **FINDING** (Inadequate Controls over I-9 Forms)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate internal controls over the Employment Eligibility Verification (I-9) forms.

During our review of 26 employees' I-9 forms, we noted the following:

- One of seven (14%) new employees' Section 1 of I-9 form was not completed.
- One of seven (14%) new employees' Section 1 of I-9 form was completed 52 days late.
- Six employees' (23%) Section 2 of I-9 forms were not completed by the Authority. Two (33%) of the six employees were transferred from other State agencies.

The Code of Federal Regulation (Code) (8 CFR § 274a.2(a)(3)) requires an employer to examine documents that evidence the identity and employment authorization of the individual. The employer must complete an attestation on the I-9 form under penalty of perjury. Also, the Code (8 CFR § 274a.2(b)(i)(A)) requires the employee to complete Section 1 of I-9 form at the time of hire and sign the attestation with a handwritten or electronic signature. Further, the Code (8 CFR § 274a.2(b)(ii)(B)) requires the employer to review and verify Section 2 of I-9 form within three business days of the hire and sign the attestation with a handwritten signature or electronic signature.

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should ensure I-9 forms are timely and properly completed.

Authority management stated completing I-9 forms was not deemed required for two employees who transferred from other state agencies. The other exceptions were due to competing priorities and staff oversight.

Failure to complete I-9 forms within the required timeframe is a violation of federal laws and could expose the Authority to penalties. (Finding Code No. 2023-009, 2021-009)

RECOMMENDATION

We recommend the Authority enhance its controls over employee verifications to ensure timely and proper completion of I-9 forms.

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2023-009. **FINDING** (Inadequate Controls over I-9 Forms) (Continued)

AUTHORITY RESPONSE

The Authority agrees with the finding. The Authority developed a checklist to be attached to each new employee's file confirming all paperwork has been collected and fully completed. As a result of turnover, newly hired staff will be trained in this process so that we can achieve compliance.

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2023-010. **FINDING** (Noncompliance with Required Contracting Procedures)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over contracts to ensure contracts are approved prior to commencement of services and contracts are timely filed with the Office of Comptroller.

The Authority had expended \$130,697,976 and \$186,139,975 in contracts at June 30, 2022 and June 30, 2023, respectively.

During our review of eight contracts (totaling \$1,232,020) executed during the two fiscal years ended June 30, 2023, we noted the following:

- One contract (13%), totaling \$98,850, was executed subsequent to the start date of the contract. The contract was 43 days after the commencement of service.
- Six contracts (75%), totaling \$1,097,061, were not timely filed with the Office of Comptroller. Specifically, these contracts were filed from 15 to 85 days late.

In addition, during our review of six intergovernmental agreements (totaling \$1,360,193), we noted two (33%) agreements, totaling \$810,000, were executed subsequent to the start date of the agreements. The agreements were executed seven and 48 days after the commencement of services.

The Illinois Procurement Code (Code) (30 ILCS 500/20-80) requires whenever a grant, or a contract liability, except for: (1) contracts paid from personal services, or (2) contracts between the State and its employees to defer compensation in accordance with Article 24 of the Illinois Pension Code, exceeding \$20,000 is incurred by any State agency, a copy of the contract, purchase order, grant, or lease shall be filed with the Office of Comptroller within 30 calendar days thereafter. Further, the Code requires contractors not to be paid for any supplies that were received or services that were rendered before the contract was reduced to writing and signed by all necessary parties.

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently and effectively and in compliance with applicable law and funds are safeguarded against waste, loss, unauthorized use and misappropriation. This would include controls to ensure contracts are executed prior to the performance.

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2023-010. **FINDING** (Noncompliance with Required Contracting Procedures) (Continued)

Authority management stated exceptions were due to staffing levels, contract volumes, and competing priorities.

This finding was first reported during the fiscal year ended June 30, 2019. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Failure to execute a contract prior to the commencement of services leaves the Authority vulnerable to unnecessary liabilities and potential legal issues. In addition, failure to timely file contracts with the Office of Comptroller results in noncompliance with State statutes and regulations. (Finding Code No. 2023-010, 2021-010, 2019-010)

RECOMMENDATION

We recommend the Authority strengthen its controls to ensure contracts are executed prior to the commencement of services and are filed with the Office of Comptroller in accordance with the State statutes.

AUTHORITY RESPONSE

The Authority agrees with the finding that one contract, totaling \$98,850, was executed subsequent to the start date of the contract. The Authority will look to strengthen its controls to ensure contracts are executed prior to the commencement of services.

The Authority agrees with the finding that “Six contracts (75%), totaling \$1,097,061, were not timely filed with the Office of Comptroller.” There were a myriad of factors contributing to these delays including: grantee registration and the Grant Accountability and Transparency Act (GATA) pre-qualification issues, Authority staffing levels, and Authority training issues. The Authority implemented its Institute to Innovate (“i2i”) program to provide technical assistance to grantees so that they better understand the registration and GATA pre-qualification process and their responsibilities in it. The Authority is also hiring more staff in the Federal and State Grants Unit and Office of Fiscal Management areas to ensure, among other things, that contracts and intergovernmental agreements are timely filed with the Office of Comptroller.

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2023-011. **FINDING** (Inadequate Controls over GAAP Reporting)

The Illinois Criminal Justice Information Authority (Authority) did not accurately report Generally Accepted Accounting Principles (GAAP) Reporting information to the Office of Comptroller.

During testing of Fiscal Year 2023 Grant/Contract Analysis (SCO-563), Interfund Activity - Grantee Agency (SCO-567), and Interfund Activity - Grantor Agency (SCO-568) GAAP forms, we noted the following:

- The Authority incorrectly reported 14 program titles on the SCO-563 form for Criminal Justice Trust Fund (Fund 488).
- The Assistance Listing (formerly CFDA) number was not specifically identified on an interagency agreement.

Upon bringing the issues to the Authority's notice, the Authority corrected and submitted the updated SCO-563 form to the Office of Comptroller.

The Statewide Accounting Management System (SAMS) Manual (Procedure 27.10.10) requires careful examination of financial data during the preparation of GAAP reporting packages.

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance the accounting and recording of financial data permits for the preparation of reliable financial reports.

Authority management stated reporting incorrect program titles and not identifying the Assistance Listing number on the interagency agreement were due to oversight.

Failure to submit the accurate SCO-563 form to the Office of Comptroller results in inaccurate reporting of the Statewide Schedule of Expenditures of Federal Awards and Annual Comprehensive Financial Report. (Finding Code No. 2023-011, 2021-011)

RECOMMENDATION

We recommend the Authority ensure accurate GAAP reporting information is submitted to the Office of Comptroller. Further, we recommend the Authority review and revise, as necessary, its current process to gather, compile, document, and review the financial information reported in the GAAP Reporting forms.

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2023-011. **FINDING** (Inadequate Controls over GAAP Reporting) (Continued)

AUTHORITY RESPONSE

The Authority agrees with the finding. We will review and update where necessary, our process to ensure GAAP reporting information is accurate.

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2023-012. **FINDING** (Inadequate Controls over the Annual Agency Workforce Reporting)

The Illinois Criminal Justice Information Authority (Authority) lacked adequate internal control over preparation of its annual Agency Workforce Report (Report).

The Report is required to be submitted annually to the Governor's Office and the Office of the Secretary of State to provide data relative to: (1) the number and income levels of Agency employees, (2) the number of employees by gender, (3) the number of employees by minority group, (4) the number of employees with physical disabilities, (5) the number of open positions of employment, and (6) the total number of persons employed as professionals.

During our review of the Authority's fiscal years 2021 and 2022 Reports that were due in fiscal years 2022 and 2023, respectively, we noted the support provided by the Authority did not agree with both fiscal years' Reports for multiple categories. In addition, the following were not reported in the Authority's fiscal years 2021 and 2022 Reports:

- The statistical percentage of minorities, women, and persons with physical disabilities receiving levels of State remuneration within incremented levels of \$10,000.
- The percentage of open positions of employment or advancement filled by minorities, women, and persons with physical disabilities.
- The percentage of minorities, women, and persons with physical disabilities employed as professional employees and contractual services employees.

The State Employment Records Act (Act) (5 ILCS 410/1 et seq.) requires State agencies to annually report to the Office of the Secretary of State and the Governor's Office the number of minorities, women, professional employees, and physically disabled persons along with related salary and statistical information to provide State officials and administrators with the information to help guide efforts to achieve a more diversified workforce.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial statistical reports. Effective internal controls should include procedures to ensure accurate reports are submitted to the Governor's Office and the Office of the Secretary of State.

Authority management stated the exceptions noted were due to human error and oversight.

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2023-012. **FINDING** (Inadequate Controls over the Annual Agency Workforce Reporting)
(Continued)

Failure to include accurate information in the annual Report could deter efforts by the State to achieve a more diversified workforce. (Finding Code No. 2023-012)

RECOMMENDATION

We recommend the Authority implement procedures to ensure the Report is accurate and in compliance with the requirements of the Act. Further, we recommend the Authority file the corrected reports with the Governor's Office and the Office of the Secretary of State.

AUTHORITY RESPONSE

The Authority agrees with the finding. The Authority will implement procedures to ensure Agency Workforce Reports are accurate and prepared in compliance with the requirements of the State Employment Records Act. The Authority plans to resubmit the deficient reports.

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2023-013. **FINDING** (Noncompliance with the Domestic Violence Fatality Review Act)

The Illinois Criminal Justice Information Authority (Authority) failed to comply with the Domestic Violence Fatality Review Act (Act).

During testing, we noted the Authority failed to timely submit the 2022 annual report to the Governor and the General Assembly. Specifically, we noted the report was submitted 107 days late.

The Act (750 ILCS 62/40(a)(12)) requires the Authority to file an annual report with the Governor and the General Assembly on the operations and activities of the Ad Hoc Statewide Domestic Violence Fatality Review Committee (Committee) and of the regional review teams. Further, the Act requires the Authority to file the first report no later than March 1, 2023, and each subsequent report no later than March 1 of each year thereafter.

Authority management stated the Committee missed the deadline for the first report due to human error and miscommunication.

Failure to timely submit the annual report to the Governor and the General Assembly limits the usefulness of the report and represents noncompliance with State laws. (Finding Code No. 2023-013)

RECOMMENDATION

We recommend the Authority ensure timely submission of the annual report to the Governor and the General Assembly.

AUTHORITY RESPONSE

The Authority agrees with the finding. The Authority contracts with the Illinois Coalition Against Domestic Violence (ICADV) to administer the Ad Hoc Statewide Domestic Violence Fatality Review Committee (Committee). The Authority's contract with ICADV for these services delineates milestones and deliverables. In the SFY23 contract, the 2022 annual report was not clearly identified as a deliverable that ICADV was required to furnish. Conversations between both parties in late 2022 clarified that ICADV would be responsible for drafting the annual report and that it would be submitted to the Authority for review on or around February 1, 2023, to allow time for review and submission by March 1, 2023. ICADV submitted the 2022 annual report for the Authority's review on February 15, 2023, two weeks after the mutually agreed upon deadline. The Authority staff reviewed the report and provided feedback requiring substantive revision. A revised report was not submitted by ICADV to the Authority until April 17, 2023. The Committee voted to approve

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- 2023-013. **FINDING** (Noncompliance with the Domestic Violence Fatality Review Act)
(Continued)

the 2022 annual report at their next scheduled meeting, May 16, 2023. The Authority's General Counsel then submitted the approved report to the Governor's Office for review and approval on May 17, 2023 and did not receive approval to submit the report to the Governor and General Assembly until June 16, 2023. Ultimately, the 2022 annual report was delayed because responsibilities for authoring the report were not clearly delineated in the Authority's SFY23 contract with ICADV, the initial report draft required more extensive revisions than anticipated, and the Authority encountered some delays in receiving approval from the Governor's Office to formally submit the report to the Governor and General Assembly.

The Authority did contract with ICADV in SFY24 to perform the same services of administering the Committee. However, to ensure timely submission of the 2023 annual report, the contract clearly delineated that the 2023 annual report was a deliverable due on January 31, 2024. In addition, the Authority has begun working more closely with ICADV to ensure deliverables, including Committee annual reports, are submitted on time and are of high quality. Specifically, the Authority staff have increased email communication with ICADV and scheduled monthly project meetings to discuss progress and strategies for overcoming challenges. Furthermore, they will be implementing a review process outlining due dates for report drafts, feedback, and revisions to help ensure report submissions are timely. With these remedies, the Authority is confident that all future Committee annual reports will be submitted to the Governor and General Assembly by the deadline outlined in the Domestic Violence Fatality Review Act.

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2023-014. **FINDING** (Change Control Weaknesses)

The Illinois Criminal Justice Information Authority (Authority) had weaknesses in its change management controls.

In order to carry out its mission, the Authority utilizes various systems and applications. We requested the Authority provide a listing of changes made to its critical applications. In response to our request, the Authority provided a listing; however, they did not provide documentation demonstrating the population was complete and accurate. Due to these conditions, we were unable to conclude the Authority's population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36).

Even given the limitations noted, we tested a sample of three system changes. Our testing noted the three (100%) changes did not have change management documentation.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

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, Configuration Management and System and Services Acquisition sections, requires entities to implement controls over changes to their environment, applications and data. Additionally, changes are required to follow the entity's change management procedures.

Further, according to the Authority's *Technology Change Management Policies and Procedures Guide*, all change requests to be documented within the Authority's technology platform, and are required to follow the established multiple level approval process and testing depending on the complexity of the change.

Authority management indicated the exceptions were due to oversight and not being aware of the documentation requirements.

The lack of enforcement of change management controls could lead to unauthorized, improper, or erroneous changes to the Authority's environment, applications and data. (Finding Code No. 2023-014)

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2023-014. **FINDING** (Change Control Weaknesses) (Continued)

RECOMMENDATION

We recommend the Authority enforce its change management policies and procedures to ensure the documentation of change authorizations, approvals, and testing are maintained.

AUTHORITY RESPONSE

The Authority agrees with the finding. The Authority is in the process of hiring an application developer who will implement a user termination management module which will store the related change management details of interest. This documentation will be reviewed annually.

The Authority improved the access control of the server room, including maintaining access logs, during the review period. The Agency reviews the access logs on a quarterly basis.

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2023-015. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Illinois Criminal Justice Information Authority (Authority) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

As a result of the Authority's mission to improve the administration of the criminal justice system in the State through centralized information, the Authority maintains computer systems that contain confidential information derived from both criminal and violent incidents.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Authority's cybersecurity program, practices and control of confidential information, we noted the Authority had not:

- Classified data in accordance with data classification policy.
- Required employees or contractors to annually acknowledge the receipt of the Authority's security policies and procedures.
- Developed policies and procedures related to employee onboarding.
- Developed a project management framework (including policies and procedures governing system development) to ensure new applications were adequately developed and implemented in accordance with management's expectations.
- Maintained server room logs for the period from July 1, 2021 through July 31, 2022.
- Documented its review of system logs for the period from July 1, 2021 through July 31, 2022 to ensure data was not compromised when server room logs were not maintained.
- Conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Ensured the data classification methodology addressed required data protections.

The *Framework for Improving Critical Infrastructure Cybersecurity* 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 requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

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2023-015. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Authority management indicated the lack of resources and the belief that the existing policies and procedures were adequate.

The lack of adequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities, which could ultimately lead to the Authority's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2023-015, 2021-013)

RECOMMENDATION

We recommend the Authority:

- Classify data in accordance with its data classification policy.
- Ensure employees or contractors to annually acknowledge the receipt of the Authority's security policies and procedures.
- Develop policies and procedures related to employee onboarding.
- Develop a project management framework (including policies and procedures governing system development) to ensure new applications were adequately developed and implemented in accordance with management's expectations.
- Maintain and monitor server room logs for unauthorized access.
- Document the review of system logs to ensure data was not compromised when server room logs are unavailable.
- Conduct a comprehensive risk assessment, or implemented risk reducing internal controls.
- Ensure the data classification methodology addresses associated data protections.

AUTHORITY RESPONSE

The Authority agrees with the finding:

- The Authority is in the process of adding more comprehensive information to the Authority's system data categorization documentation and will review and update annually.

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2023-015. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

- The Authority is in the process of updating the employee handbook which will include the Authority's security policies and procedures. Upon completion of the handbook, the Authority will have individuals acknowledge receipt of all employment-related policies annually.
- The Authority has consistently followed the rules and standards established by the Department of Central Management Services and was unaware that additional internal onboarding policies were required. The Authority is developing more consistent standards.
- The Authority is in the process of refining existing change management document to include a section on the Authority's agile project management processes, policies, and procedures governing system development.
- The Authority improved the access control of the server room, including maintaining access logs, during the review period. The Authority reviews the access logs on a quarterly basis.
- The Authority monitors system logs on a regular basis and will review related policies and documentation to update where necessary.
- The Authority regularly works with the Department of Innovation and Technology to conduct risk assessments that assess the privacy and security posture of the Authority. The Authority will perform a more comprehensive risk assessment in accordance with the recommendation.
- The Authority is in the process of hiring a cybersecurity analyst who will ensure the data protections applied to systems align with the data classifications identified by the Authority. The Authority will document this activity on an ongoing basis.

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2023-016. **FINDING** (Inadequate Controls over Service Providers)

The Criminal Justice Information Authority (Authority) had not implemented adequate controls over its service providers.

We requested the Authority provide a population of service providers utilized during the examination period to determine if the Authority had maintained internal controls over its service providers. In response to our request, the Authority provided a listing. We selected a sample of two service providers and noted the Authority had not obtained System and Organization Control (SOC) reports or conducted independent internal control reviews.

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 information technology 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 Control reports or independent reviews.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Authority management indicated the Authority did not have resources to identify, assess and monitor services providers during the examination period.

Without obtaining and reviewing SOC reports or another form of independent internal control review, the Authority does not have assurance the service providers' internal controls are adequate and operating effectively. (Finding Code No. 2023-016)

RECOMMENDATION

We recommend the Authority obtain SOC reports or conduct independent internal control reviews, at least, annually over its service providers. In addition, we recommend the Authority:

- Monitor and document the operation of the CUECs related to the Authority's operations;

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2023-016. **FINDING** (Inadequate Controls over Service Providers) (Continued)

- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to ensure the existence of the subservice organization would not impact its internal control environment;
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impact to the Authority, and any compensating controls; and
- Develop and implement procedures for monitoring service providers.

AUTHORITY RESPONSE

The Authority agrees with the finding. The Authority has consistently worked with the Department of Innovation and Technology (DoIT) to adopt secure enterprise solutions and was unaware that duplicative SOC review of service providers reviewed by DoIT required. The Authority is independently reviewing SOC's for all Authority's service providers and will continue to do so annually.

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2023-017. **FINDING** (Inadequate Information Technology Access Controls)

The Criminal Justice Information Authority (Authority) had not implemented adequate internal controls related to its system and application access and control.

The Authority maintains computer systems that contain confidential information derived from both criminal and violent incidents as part of their mission to improve the administration of the criminal justice system in the State through centralized information.

In order to determine if system access granted was appropriate, we tested three applications and noted the following:

- For one application (33%), the Authority did not maintain proper separation of duties. Specifically, the developer had access to the application's production environment.
- For one application (33%), the Authority did not ensure each developer had a separate access account to the application instead of having a group access.
- For one application (33%), the Authority did not remove six of 26 (23%) employees' access after their separation. The Authority was unable to provide the documentation to determine when the access was removed.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

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, requires entities to maintain adequate controls over system access and ensure access is provided on a needed basis.

Authority management indicated the lack of technical resources resulted in the above exceptions.

The lack of adequate controls over access could result in unauthorized access and disclosure of confidential information. (Finding Code No. 2023-017, 2021-014)

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2023-017. **FINDING** (Inadequate Information Technology Access Controls) (Continued)

RECOMMENDATION

We recommend the Authority maintain proper separation of duties by removing developers' access to the production environment, ensure each developer has a separate access account, and timely remove the application access of separated employees.

AUTHORITY RESPONSE

The Authority agrees with the finding. The Authority is in the process of hiring an application developer who will implement a user termination management module which will store the related change management details of interest. This documentation will be reviewed annually.

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SCHEDULE OF FINDINGS - CURRENT FINDINGS
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2023-018. **FINDING** (Weaknesses in Disaster Contingency Planning)

The Criminal Justice Information Authority (Authority) did not ensure adequate recovery plans were maintained.

The Authority maintains computer systems that contain confidential information derived from both criminal and violent incidents as part of their mission to improve the administration of the criminal justice system in the State through centralized information.

During our review of the Authority's Disaster Recovery Plan (Plan), dated August 2019, we noted the Plan:

- Had not been reviewed or updated since August 2019.
- Did not reflect its current environment.
- Had not been tested during the examination period.

The *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology (NIST) requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Authority management indicated the lack of resources resulted in the above exceptions.

Inadequate recovery plans could result in delayed recovery of the Authority's operations and affect the Authority's ability to fulfill its mission. (Finding Code No. 2023-018)

RECOMMENDATION

We recommend the Authority review and update the Plan to ensure it reflects the current environment and test the Plan, at least, annually.

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2023-018. **FINDING** (Weaknesses in Disaster Contingency Planning) (Continued)

AUTHORITY RESPONSE

The Authority agrees with the finding. The disaster recovery plan was updated in 2022 during the review period. The Authority will continue to review the plan on an annual basis.

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SCHEDULE OF FINDINGS - PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2023

A. **FINDING** (Inadequate Controls over Payroll File Deductions)

During the prior examination, the Illinois Criminal Justice Information Authority (Authority) did not maintain complete payroll files which resulted in inaccurate payroll deductions for its employees during the examination period.

During the current examination, the issues noted during our sample testing were less severe than those of the prior year and were reported in the Authority's *Report of Immaterial Findings*. (Finding Code No. 2021-006, 2019-006, 2017-006, 2015-002, 2013-002)

B. **FINDING** (Inadequate Controls over Submission of Public Accountability Reports)

During the prior examination, the Authority did not timely file its Public Accountability Reports (Reports) and Program and Indicator Worksheets with the Office of Comptroller (Comptroller) for fiscal years 2019 and 2020.

During the current examination, our testing indicated the Authority timely submitted its fiscal years 2022 and 2023 Reports and Program and Indicator Worksheets to the Comptroller. (Finding Code No. 2021-008)

C. **FINDING** (Noncompliance with Ethics and Harassment Training Requirements)

During the prior examination, the Authority did not ensure new employees timely completed ethics training and discrimination prevention training in accordance with the State Officials and Employees Ethics Act (Act).

During the current examination, our sample testing indicated the Authority's new employees timely completed the trainings required by the Act. (Finding Code No. 2021-012)

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STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS
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The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Violence Prevention Authority to the Neighborhood Recovery Initiative (NRI) under contracts or grant agreements in fiscal year 2011 and in fiscal year 2012. The audit was conducted pursuant to House of Representatives Resolution Number 1110, which was adopted on May 31, 2012. The audit was released in February 2014 and contained 19 recommendations directed towards the Illinois Criminal Justice Information Authority (ICJIA) as the agency responsible for the continuation of the NRI. As part of ICJIA's fiscal years 2022 and 2023 compliance examination, we followed up on the status of the 9 outstanding recommendations. As the NRI program ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during fiscal years 2022 and 2023 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implemented, partially implemented, or not implemented descriptions.

Recommendation #5

ICJIA should utilize a payment method for NRI that is tied to actual expenditures of State dollars and not quarterly reports that are subsequently revised. Additionally, ICJIA should ensure that payments for NRI are only made pursuant to the contractual agreements.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed all quarterly fiscal reports for any budget revisions and discrepancies thereof. No exceptions were noted. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expenditure detail, we noted ICJIA did not perform all site visits required during the examination period. See Finding 2023-001 for further details.

Recommendation #6

ICJIA should take the steps necessary to enforce provisions of contractual agreements involving evaluation of the NRI program. Further, ICJIA should require community partners to comply with contractual agreements and submit the required data for evaluation or seek to remove the community partners from the program. ICJIA should also consider tying payments to contractual deliverables to ensure work is not only completed but also completed according to the agreed-upon dates. Given the investment the State has in the NRI program, ICJIA should conduct an evaluation of how effective the NRI program has been in reducing violence levels in the applicable communities that received funding.

Recommendation Not Implemented. As this recommendation pertained to evaluation of deliverables required by the applicable agreement with the grantee, we followed up on this recommendation by detail testing 60 grant agreements to ensure compliance with the grant agreements' requirements. During our testing, we noted several instances of noncompliance which we have noted in Finding 2023-003. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing grant information at the grantee level, we noted (1) ICJIA did not perform all site visits required during the examination period, and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #7

ICJIA should enforce provisions of the NRI contracts with lead agencies and ensure it is aware of the staff assigned to conduct NRI activities under the State grant.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2023-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #8

ICJIA should either ensure that providers hire the required number of positions for NRI or determine if other levels need to be memorialized in contractual agreements. Additionally, when quarterly reports show problems with hiring practices, ICJIA should document how those problems are resolved.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2023-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS
For the Two Years Ended June 30, 2023**

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Violence Prevention Authority to the Neighborhood Recovery Initiative (NRI) under contracts or grant agreements in fiscal year 2011 and in fiscal year 2012. The audit was conducted pursuant to House of Representatives Resolution Number 1110, which was adopted on May 31, 2012. The audit was released in February 2014 and contained 19 recommendations directed towards the Illinois Criminal Justice Information Authority (ICJIA) as the agency responsible for the continuation of the NRI. As part of ICJIA's fiscal years 2022 and 2023 compliance examination, we followed up on the status of the 9 outstanding recommendations. As the NRI program ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during fiscal years 2022 and 2023 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implemented, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #9

ICJIA should ensure that NRI providers maintain contractually required timesheets on staff that perform NRI activities. Additionally, ICJIA should be consistent with respect to timesheets in all contractual agreements for NRI.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2023-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #10

ICJIA should take the necessary steps to gather and monitor information to ensure that individuals are not paid in excess of 100 percent of their time for work on NRI and other State grant programs.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2023-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #12

ICJIA should ensure that approval of all contracts for NRI services is maintained and that timely approvals are completed. Additionally, ICJIA should only allow providers to initiate NRI services after an executed contract has been approved.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure each grant or subgrant/subcontract agreement was approved and signed prior to the start of services. Our testing results indicated, (1) ICJIA and/or the grantee did not sign the grant agreement prior to the start date of the grant, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2023-003 for further details.

Recommendation #13

ICJIA should ensure that lead agencies are appropriately monitoring partner agencies. ICJIA should ensure that lead agencies require partner agencies to submit quarterly reports that are timely and accurately approved and certified. Additionally, ICJIA should consider collecting and reviewing all supporting documentation to ensure State resources are appropriately expended on the NRI program.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 35 out of the 60 grants tested, the grantee used the services of subcontractors/subgrantees. Of those 35 subcontractors/subgrantees, our testing results indicated ICJIA did not review or approve the contracts for four grants. See Finding 2023-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing information regarding subcontractors/subgrantees, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #18

ICJIA should develop procedures for its own review of expense support for NRI activities as well as procedures for lead agencies to utilize in monitoring expenses for NRI.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed all quarterly fiscal reports for any budget revisions and discrepancies thereof. No exceptions were noted. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expenditure detail, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS
For the Two Years Ended June 30, 2023**

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community-based violence prevention programs, the After-School Program (ASP), and the Chicago Area Project under contracts or grant agreements in fiscal year 2013 and in fiscal year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2022 and 2023 compliance examination, we followed up on the status of the outstanding 16 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during fiscal years 2022 and 2023 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implemented, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #2

ICJIA should ensure full compliance with all interagency agreements. Additionally, it should take steps to ensure that funds being transferred to other State agencies for distribution to community-based organizations do not overlap with the community-based organizations' ICJIA funds for similar purposes.

Recommendation Partially Implemented. During our detail testing of 60 grant agreements, we noted three grant agreements were with other State agencies. For the two grants tested, we noted noncompliance with specific provisions of the grant agreements. See Finding 2023-003 for further details. Regarding the issue of making duplicate payments to State agencies for the same type of purposes of the grants, we did not note any exceptions when reviewing the 60 grant agreements or during our detail testing of grant vouchers. ICJIA has implemented the use of Exhibit G in the Grant Accountability and Transparency Act (GATA) Uniform Grant Agreement, which requires grantees to list all State agency contracts into ICJIA's grant agreements to avoid duplicative funding to community-based organizations for the same scope of services. During our review of the 60 grant agreements, we did not note any exceptions regarding the compliance on the use of Exhibit G in the GATA Uniform Grant Agreement.

Recommendation #4

ICJIA should require, approve, and maintain copies of all contractual agreements for all services funded by or through the agency regardless of the amount or purpose of the agreement.

Recommendation Not Implemented. During our detail testing of 60 grant agreements, we noted an exception that ICJIA did not review or approve contracts with some of its subcontractors. See Finding 2023-003 for further details.

Recommendation #5

ICJIA should ensure that there is timely execution of all contracts for grant services, including the Neighborhood Recovery Initiative/Community Violence Prevention Program (NRI/CVPP) program. Further, ICJIA should follow its own policies and not allow the contracts to be signed if not executed within six months of the start date. Additionally, ICJIA should consider only allowing service providers to initiate grant services after an executed contract has been approved.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure each grant or subgrant/subcontract agreement was approved and signed prior to the start of services. Our testing results indicated, (1) ICJIA and/or the grantee did not sign the grant agreement prior to the start date of the grant, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2023-003 for further details.

Recommendation #6

ICJIA should enforce provisions of grant agreements and require timely fiscal reporting by providers that contain accurate approved budget numbers and explanations when the expenses change. Additionally, ICJIA, when it delegates its responsibility for community oversight to lead agencies, should implement the necessary controls to ensure lead agencies enforce contract provisions relative to timely fiscal reporting. Finally, ICJIA should always collect and review quarterly fiscal reports from all program providers to not only comply with contract provisions but to maintain adequate oversight of State dollars.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed all quarterly fiscal reports for any budget revisions and discrepancies thereof. No exceptions were noted. However, we noted quarterly fiscal reports for 37 out of 60 grant agreements tested were not timely submitted or not submitted at all. See Finding 2023-003 for further details.

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS
For the Two Years Ended June 30, 2023**

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community-based violence prevention programs, the After-School Program (ASP), and the Chicago Area Project under contracts or grant agreements in fiscal year 2013 and in fiscal year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2022 and 2023 compliance examination, we followed up on the status of the outstanding 16 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during fiscal years 2022 and 2023 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implemented, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #7

ICJIA should consider revising its grant process to require the identification of individuals who are to be charged to the grant. Additionally, ICJIA should consider revising its fiscal reporting to have grantees report the identities of the staff charged to the grant funds on a quarterly basis. Finally, ICJIA should revise its process to ensure that providers do not charge grant funds in excess of the amounts the providers actually pay the staff who work on the grant.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. Although ICJIA implemented a timekeeping requirement, requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel, exceptions were noted regarding this requirement. See Finding 2023-003 for further details. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #8

ICJIA should comply with its policy and conduct timely site visits of new program grantees for effective monitoring of the programs.

Recommendation Not Implemented. During our review of ICJIA's site monitoring visits, we noted (1) ICJIA did not perform all site visits required during the examination period, and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #10

ICJIA should take the steps necessary to ensure that providers are complying with participation requirements of grant agreements and not simply delegating oversight to other entities. Additionally, ICJIA should review all re-entry service providers for Years 3 and 4 of the NRI/CVPP program to determine if ineligible clients were served, whether the ineligibility was because of parole status, age, or type of crime. Finally, ICJIA should recover State grant funds that would have been spent on these ineligible clients from the service providers.

Recommendation Partially Implemented. We noted ICJIA management has begun to seek repayment and initiated recovery action against all ICJIA auditors site-tested exceptions. In addition, during our detail testing of 60 grant agreements, we noted ICJIA reviewed the fiscal reports received. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expense information of the grantee, subcontractors, and subgrantees, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #11

ICJIA should enforce provisions of grant agreements and ICJIA guidelines relative to the purchase of equipment by providing agencies. ICJIA should either require the mandatory correspondence and maintain that in its files, or not allow the purchase expenses by the providers. Finally, ICJIA should determine whether the dollar amount of the exceptions noted by auditors should be recovered from providing agencies.

Recommendation Not Implemented. During our detailed testing of 60 grant agreements, we noted the grant agreements contained the applicable requirements and enforced them for all grants which were applicable. No exceptions were noted. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expense information of the grantee, subcontractors, and subgrantees, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS
For the Two Years Ended June 30, 2023**

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community-based violence prevention programs, the After-School Program (ASP), and the Chicago Area Project under contracts or grant agreements in fiscal year 2013 and in fiscal year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2022 and 2023 compliance examination, we followed up on the status of the outstanding 16 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during fiscal years 2022 and 2023 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implemented, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #12

ICJIA should require all vendors to comply with information requests necessary to conduct complete evaluation of State grant programs. Further, ICJIA should look to implement penalties on vendors who fail to comply with these information requests. Finally, ICJIA should require evaluation contractors to comply with grant contractual requirements and submit required deliverables or seek to recover funds if those deliverables are not submitted.

Recommendation Partially Implemented. As this recommendation pertained to evaluation of deliverables required by the applicable agreement with the grantee, we followed up on this recommendation by detail testing 60 grant agreements to ensure compliance with the grant agreements' requirements. During our testing, we noted several instances of noncompliance which we have noted in Finding 2023-003. For instances in which noncompliance was noted, we further noted ICJIA did not implement penalties nor were grant payments withheld as a result of the noncompliance.

Recommendation #17

ICJIA should ensure that there is timely execution of all grant agreements, including those for ASP services. Further, ICJIA should either follow its own policies and not allow the grant agreements to be signed after six months or change ICJIA policy. Additionally, ICJIA should consider only allowing service providers to initiate services, including ASP services, after an executed grant agreement has been approved.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure each grant or subgrant/subcontract agreement was approved and signed prior to the start of services. Our testing results indicated, (1) ICJIA and/or the grantee did not sign the grant agreement prior to the start date of the grant, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2023-003 for further details.

Recommendation #18

ICJIA should enforce provisions of grant agreements and require timely fiscal reporting by grantees. ICJIA should always collect quarterly fiscal reports from all program providers to not only comply with grant agreement provisions but to maintain adequate oversight of State dollars.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed all quarterly fiscal reports for any budget revisions and discrepancies and noted noncompliance with specific provisions of the grant agreement. See Finding 2023-003 for further details.

Recommendation #19

ICJIA should comply with its policy and conduct timely site visits of new program grantees for effective monitoring of the programs.

Recommendation Not Implemented. During our review of ICJIA's site monitoring visits, we noted (1) ICJIA did not perform all site visits required during the examination period, and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #20

ICJIA should enforce provisions of grant agreements and ICJIA guidelines relative to the purchase of equipment by providing agencies of the After-School Program. ICJIA should either require the mandatory correspondence and maintain that in its files, or not allow the purchase expenses by the grantees. Finally, ICJIA should determine whether the dollar amount of the exceptions noted by auditors should be recovered from the grantees and seek all necessary recoveries.

Recommendation Implemented. During our detail testing of 60 grant agreements, we noted four grant agreements in which equipment was purchased and a review was performed to verify if the equipment was purchased within 90 days of the grant start date or if the grantee properly maintained records for equipment purchases. No exceptions were noted. In addition, during the last quarter of fiscal year 2021, the Authority's FSGU implemented a new site visit policy in monitoring State and local programs funded with State or federal funds administered by the Authority. The revised site visit policy states grants in which 100% of the funds are used for equipment purchases (and related items) do not require a site visit.

**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS
For the Two Years Ended June 30, 2023**

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community-based violence prevention programs, the After-School Program (ASP), and the Chicago Area Project under contracts or grant agreements in fiscal year 2013 and in fiscal year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2022 and 2023 compliance examination, we followed up on the status of the outstanding 16 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during fiscal years 2022 and 2023 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implemented, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #23

ICJIA should consider revising its grant process to require the identification of individuals who are to be charged to the grant. Additionally, ICJIA should consider revising its fiscal reporting to have grantees report the identities of the staff charged to the grant funds on a quarterly basis. Finally, ICJIA should revise its process to ensure that providers do not charge grant funds in excess of the amounts the providers actually pay the staff who work on the grant.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2023-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #24

ICJIA should enforce provisions of grant agreements and require timely fiscal reporting by providers that contain accurate approved budget numbers and explanations when the expenses change. Additionally, ICJIA, when it delegates its responsibility for community oversight to another agency, should implement the necessary controls to ensure that agency enforces grant agreement provisions relative to timely fiscal reporting. Finally, ICJIA should always collect quarterly fiscal reports from all program providers to not only comply with grant agreement provisions but to maintain adequate oversight of State dollars.

Recommendation Partially Implemented. During our detail testing of 60 grant agreements, we noted noncompliance with specific provisions of the grant agreements. See Finding 2023-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2023-001 for further details.

Recommendation #25

ICJIA should enforce provisions of grant agreements and ICJIA guidelines relative to the purchase of equipment by providing agencies of the ICJIA funding to Chicago Area Project. ICJIA should either require the mandatory correspondence and maintain that in its files, or not allow the purchase expenses by the grantees. Finally, ICJIA should determine whether the dollar amount of the exceptions noted by auditors should be recovered from the grantees and seek all necessary recoveries.

Recommendation Implemented. During the last quarter of fiscal year 2021, the Authority's FSGU implemented a new site visit policy in monitoring state and local programs funded with state or federal funds administered by the Authority. The revised site visit policy states grants in which 100% of the funds are used for equipment purchases (and related items) do not require a site visit.