



STATE OF ILLINOIS  
**OFFICE OF THE  
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**COURT OF CLAIMS**

State Compliance Examination  
 For the Two Years Ended June 30, 2023

Release Date: April 25, 2024

FINDINGS THIS AUDIT: 5	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2019		23-1	
Category 2:	4	1	5				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>4</b>	<b>1</b>	<b>5</b>				
FINDINGS LAST AUDIT: 2							

**SYNOPSIS**

- (23-03) The Court of Claims (Court) did not establish adequate controls over access to its computing environment and information technology (IT) systems.
- (23-04) The Court did not comply with applicable provisions of the Court of Claims Act (705 ILCS 505/7).

**Category 1:** Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

**Category 2:** Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

**Category 3:** Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **INADEQUATE CONTROLS OVER USER ACCESS**

The Court of Claims (Court) did not establish adequate controls over access to its computing environment and information technology (IT) systems.

During fieldwork, we examined the Office's general information technology controls over the Court's Based Docketing System 3270 application (System).

During testing over user access to the System, we noted:

#### **Inappropriate user access**

- One of five (20%) users tested retained access to the System after they no longer needed the access.

#### **User access untimely revoked**

- Three of six (50%) separated employees tested did not have their user access removed timely. Access was revoked between 47 and 173 days after separation date.

#### **No annual review of user access rights**

- The Court did not conduct an annual review of users' access rights during Fiscal Year 2022. (Finding 3, pages 12-13).

We recommended the Court implement controls to ensure access to its IT systems and data is appropriate. Specifically, we recommended the Court ensure access rights are timely terminated and conduct annual reviews of users' access rights.

#### **The Court agreed with the recommendation**

The Court agreed with this recommendation.

### **NONCOMPLIANCE WITH COURT OF CLAIMS ACT**

The Court did not comply with applicable provisions of the Court of Claims Act (Act) (705 ILCS 505/7).

During our testing, we noted the following:

#### **Did not maintain support for appointment of the Court's Deputy Clerk**

- The Court had no record of the Court's Deputy being appointed by the Secretary of State to act as an officer of the Court, nor did the Court have any record of the Deputy Clerk taking an oath to faithfully act on the Court's behalf.

#### **Failed to monitor computer services provided by the Secretary of State and understand the impact on the Court's data**

- The Court did not monitor the Secretary of State's computer services that were being provided during the engagement period, nor did the Court maintain an understanding of how Secretary of State's computer services affected the Court's data. (Finding 4, pages 14-15).

We recommended the Court comply with the requirements of the Court of Claims Act, including retaining documentation of appointment of the Deputy Clerk by the Secretary of State and evidence of oath taken by the Deputy Clerk. Furthermore, we recommended the Court implement policies and procedures to ensure there are adequate security controls over the Court's information systems and computer services provided by the Secretary of State.

**The Court agreed with this recommendation.**

The Court agreed with this recommendation and stated the Deputy Clerk's oath has since been administered.

#### **OTHER FINDINGS**

The remaining findings pertain to inadequate controls over expenditure processing and review of internal controls over service providers, as well as inadequate segregation of duties over monthly reconciliations. We will review the Court's progress towards the implementation of our recommendations in our next State compliance examination.

#### **ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Court for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Court complied, in all material respects, with the requirements describe in the report.

This State compliance examination was conducted by Sikich LLP.

**SIGNED ORIGINAL ON FILE**

JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

FRANK J. MAUTINO  
Auditor General

FJM:QK