



**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

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

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

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**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

**AGENCY OFFICIALS**

Speaker of the House (June 1, 2019 to January 13, 2021) (January 13, 2021 to Present)	Michael Madigan Emanuel Welch
Minority Leader	Jim Durkin
Clerk of the House	John Hollman
Assistant Clerk of the House	Bradley Bolin
House Fiscal Officers: Democratic Leadership Republican Leadership (June 1, 2019 to January 6, 2022) Interim (January 7, 2022 to March 24, 2022) (March 25, 2022 to Present) Office of the Clerk	Henry Harms Beverly Marshall Melissa Thomas Melissa Thomas Nancy Daugherty

**OFFICES**

Agency offices are located at:

Office of the Speaker of the House  
300 State House  
Springfield, IL 62706

Office of the Minority Leader  
316 State House  
Springfield, IL 62706

Office of the Clerk of the House  
402 Stratton Building  
Springfield, IL 62706



SPRINGFIELD OFFICE:  
ROOM 300, STATE HOUSE  
SPRINGFIELD, ILLINOIS  
217-782-3350

DISTRICT OFFICE:  
10055 W. ROOSEVELT RD. STE E  
WESTCHESTER, IL, 60154

ILLINOIS HOUSE OF REPRESENTATIVES  
**EMANUEL "CHRIS" WELCH**  
SPEAKER

July 15, 2022

Adelfia LLC  
400 E. Randolph Street, Suite 700  
Chicago, Illinois 60601

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, House of Representatives – Democratic Leadership. 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 Office's compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the House of Representatives – Democratic Leadership has materially complied with the specified requirements listed below.

- A. The State of Illinois, House of Representatives – Democratic Leadership 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 State of Illinois, House of Representatives – Democratic Leadership 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 State of Illinois, House of Representatives – Democratic Leadership has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

- D. Other than what has been previously disclosed and reported in the Schedule of Findings, State revenues and receipts collected by the State of Illinois, House of Representatives – Democratic Leadership 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 State of Illinois, House of Representatives – Democratic Leadership on behalf of the State or held in trust by the State of Illinois, House of Representatives – Democratic Leadership 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, House of Representatives – Democratic Leadership

SIGNED ORIGINAL ON FILE

Tiffany Moy, Chief of Staff

SIGNED ORIGINAL ON FILE

Henry Harms, Chief Fiscal Officer

**SPRINGFIELD OFFICE:**  
316 STATE HOUSE  
SPRINGFIELD, ILLINOIS 62706  
(217) 782-0494  
(217) 782-7012 FAX



**DISTRICT OFFICE:**  
16W281 83<sup>RD</sup> ST.  
SUITE C  
BURR RIDGE, ILLINOIS 60527  
(630) 325-2028  
(630) 325-2291 FAX

**JIM DURKIN**  
STATE REPRESENTATIVE • 82ND DISTRICT  
HOUSE REPUBLICAN LEADER

## **MANAGEMENT ASSERTION LETTER**

July 15, 2022

Adelfia LLC  
400 E. Randolph Street, Suite 700  
Chicago, Illinois 60601

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, House of Representatives – Republican Leadership. 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 Office’s compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the House of Representatives – Republican Leadership has materially complied with the specified requirements listed below.

- A. The State of Illinois, House of Representatives – Republican Leadership 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 State of Illinois, House of Representatives – Republican Leadership 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 State of Illinois, House of Representatives – Republican Leadership has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. Other than what has been previously disclosed and reported in the Schedule of Findings, State revenues and receipts collected by the State of Illinois, House of Representatives – Republican Leadership 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 State of Illinois, House of Representatives – Republican Leadership on behalf of the State or held in trust by the State of Illinois, House of Representatives – Republican Leadership 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, House of Representatives – Republican Leadership

SIGNED ORIGINAL ON FILE

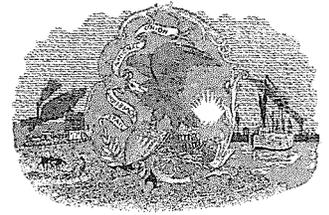
Andrew Freiheit, Chief of Staff

SIGNED ORIGINAL ON FILE

Melissa Thomas, Chief Fiscal Officer



ILLINOIS HOUSE OF REPRESENTATIVES  
**OFFICE OF THE CLERK**



JOHN W. HOLLMAN  
 CLERK

EMANUEL "CHRIS" WELCH  
 SPEAKER

BRAD BOLIN  
 ASSISTANT CLERK

July 15, 2022

Adelfia LLC  
 400 E. Randolph Street, Suite 700  
 Chicago, Illinois 60601

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, House of Representatives – Office of the Clerk. 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 Office’s compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the House of Representative – Office of the Clerk has materially complied with the specified requirements listed below.

- A. The State of Illinois, House of Representatives – Office of the Clerk 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 State of Illinois, House of Representatives – Office of the Clerk 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 State of Illinois, House of Representatives – Office of the Clerk has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. Other than what has been previously disclosed and reported in the Schedule of Findings, State revenues and receipts collected by the State of Illinois, House of Representatives – Office of the Clerk 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 State of Illinois, House of Representatives – Office of the Clerk on behalf of the State or held in trust by the State of Illinois, House of Representatives – Office of the Clerk 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, House of the Representatives – Office of the Clerk

SIGNED ORIGINAL ON FILE

John Hollman, Clerk of the House

SIGNED ORIGINAL ON FILE

Nancy Daugherty, Chief Fiscal Officer

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

**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, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current</u></b>	<b><u>Prior</u></b>
	<b><u>Report</u></b>	<b><u>Report</u></b>
Findings	3	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2021-001	13	New	Inadequate Controls over Employment Eligibility Verification Forms	Significant Deficiency and Noncompliance
2021-002	14	New	Inadequate Controls over Cybersecurity Programs	Significant Deficiency and Noncompliance
2021-003	17	New	Inadequate Controls over Monthly Reconciliations	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

**EXIT CONFERENCE**

The findings appearing in this report were discussed with House of Representatives – Republican Leadership personnel at an exit conference on June 23, 2022, and with House of Representatives – Office of the Clerk and House of Representatives – Democratic Leadership on June 30, 2022.

Attending were:

Illinois General Assembly – House of Representatives

John Hollman	Clerk of the House
Tiffany Moy	Chief of Staff, Democratic Leadership
Justin Cox	Chief Counsel to the Speaker
James Hartmann	Assistant Legal Counsel, Democratic Leadership
Nancy Daugherty	Chief Fiscal Officer, Office of the Clerk
Melissa Thomas	Chief Fiscal Officer, Republican Leadership
Kevin Bramblett	Fiscal Assistant, Republican Leadership

Office of the Auditor General

Lisa Warden	Audit Manager
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Adelfia LLC

Stella Marie Santos	Partner
Ana Liza Ausan	Partner
Richard Gustilo	Audit Supervisor

The responses to the recommendations were provided by Henry Harms, Chief Fiscal Officer – Democratic Leadership, Melissa Thomas, Chief Fiscal Officer – Republican Leadership, and John Hollman, Clerk of the House – Office of the Clerk, in correspondence dated June 24, 2022 and July 15, 2022.



**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, General Assembly - House of Representatives 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, 2021. Management of the State of Illinois, General Assembly - House of Representatives is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the State of Illinois, General Assembly - House of Representatives' compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The State of Illinois, General Assembly - House of Representatives 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 State of Illinois, General Assembly - House of Representatives 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 State of Illinois, General Assembly - House of Representatives 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 State of Illinois, General Assembly - House of Representatives 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 State of Illinois, General Assembly - House of Representatives on behalf of the State or held in trust by the State of Illinois, General Assembly - House of Representatives 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 Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the State of Illinois, General Assembly - House of Representatives 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 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 Office's compliance with the specified requirements.

In our opinion, the House complied with the specified requirements during the two years ended June 30, 2021, 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 2021-001 through 2021-003.

The State of Illinois, General Assembly - House of Representatives' responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The State of Illinois, General Assembly - House of Representatives' 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 State of Illinois, General Assembly - House of Representatives 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

State of Illinois, General Assembly - House of Representatives' internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the State of Illinois, General Assembly - House of Representatives' compliance with the specified requirements and to test and report on the State of Illinois, General Assembly - House of Representatives' internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, General Assembly - House of Representatives' internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, General Assembly - House of Representatives' internal control.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2021-001 through 2021-003 that we consider to be significant deficiencies.

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

The House of Representatives' responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The House of Representatives' 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  
July 15, 2022

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF FINDINGS – CURRENT FINDINGS**

2021-001. **FINDING** (Inadequate Controls over Employment Eligibility Verification Forms)

The Illinois General Assembly – House of Representatives (House) did not maintain adequate controls over Employment Eligibility Verification Forms (I-9 Forms).

We tested a sample of employee personnel files and noted:

- One of 25 (4%) Office of the Clerk employees tested did not sign their I-9 Form.
- For 1 of 25 (4%) Office of the Clerk employees tested, the I-9 Form was not signed by the employer representative.
- For 1 of 25 (4%) House – Democratic Leadership employees tested, the employer representative did not sign the Form I-9.

The Code of Federal Regulations (Code) (8 C.F.R. § 274a.2) requires employers to ensure employees properly complete Form I-9 at the time of hire and sign the attestation with a handwritten or electronic signature. The US Citizenship and Immigration Service defined the time of hire as the first day an employee starts work for pay. The employer is required to complete the “Employer Review and Verification” on the Form I-9 within three business days of hire and sign the attestation with a handwritten or electronic signature.

Clerk of the House management and House Democratic Leadership stated the missing signatures were due to oversight.

Failure to maintain adequate controls over required employment forms could result in employment of unauthorized individuals. (Finding Code No. 2021-001)

**RECOMMENDATION**

We recommend the House ensure employment forms in personnel files are properly completed and maintained.

**AGENCY RESPONSE – OFFICE OF THE CLERK OF THE HOUSE**

The Office of the Clerk acknowledges and will correct the finding.

**AGENCY RESPONSE – HOUSE DEMOCRATIC LEADERSHIP**

The House Democratic Leadership concurs with this finding and will ensure employment forms in the personnel files are properly maintained in the future.

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF FINDINGS – CURRENT FINDINGS**

2021-002. **FINDING** (Inadequate Controls over Cybersecurity Programs)

The Illinois General Assembly – House of Representatives (House) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

The Illinois General Assembly’s principal activities are enacting, amending, or repealing laws, passing resolutions, adopting appropriation bills, and conducting inquiries on proposed legislation. As a result, the House maintains information to use in its operations which contains confidential and personal information.

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 House’s cybersecurity program, practices and control of confidential information, we noted the House had not:

- Developed a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Classified its data to identify and ensure adequate protection of information.
- Required periodic reviews of user access to their applications and data.
- Required employees of the House Republican Leadership and Office of the Clerk of the House to complete cybersecurity training.
- Required all employees of the House Democratic Leadership to complete training. As of June 30, 2021, 53 of 136 (39%) House Democratic employees had not completed security awareness training.

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.

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF FINDINGS – CURRENT FINDINGS**

2021-002. **FINDING** (Inadequate Controls over Cybersecurity Programs) (Continued)

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.

House management indicated they were not aware their security practices were not sufficient.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the House's confidential information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-002)

**RECOMMENDATION**

We recommend the House:

- Develop a formal, comprehensive, adequate, and communicated security program to manage and monitor the regulatory, legal, environmental, and operational requirements.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Classify its data and ensure adequate protection of information.
- Conduct and document periodic reviews of user access to their applications and data.
- Provide cybersecurity training to all employees upon hiring and annually thereafter.

**AGENCY RESPONSE – HOUSE DEMOCRATIC LEADERSHIP**

The House Democratic Leadership accepts the recommendations to strengthen its cybersecurity programs and practices.

However, while the cybersecurity practices cited and recommended are not mandated under federal or state law, the House - Democratic Leadership maintains a highly secure computer environment that safeguards confidential and personal information from attacks and unauthorized disclosure. During the audit period, the

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF FINDINGS – CURRENT FINDINGS**

2021-002. **FINDING** (Inadequate Controls over Cybersecurity Programs) (Continued)

House Democratic Leadership maintained protections with multiple layers of security including, but not limited to, stringent network access requirements, firewalls, continuous anti-virus/malware scanning and security monitoring, and email encryption. Further, the House Democratic Leadership required employees to complete cybersecurity training annually and conducted regular simulated phishing attacks to gauge awareness and compliance. The House Democratic Leadership will continue to review our cybersecurity programs and practices and improve on them to protect sensitive information.

**AGENCY RESPONSE – HOUSE REPUBLICAN LEADERSHIP**

We accept the recommendation regarding inadequate controls over cybersecurity. The Office of the House Republican Leader has taken numerous steps to secure our network during and prior to the audit time period, including but not limited to: a 2021 third party security audit, extensive firewalls that include routine patches, daily internet traffic reviews, frequent staff wide reminder emails, threat vulnerability notifications, endpoint protection for workstations and laptops against malware and viruses and all internal and external network traffic hits a security policy.

The Office of the House Republican Leader’s IT department has begun to consult with LIS and other General Assembly IT staff for consultation on best practices and suggestions to review our cybersecurity protocols. We are looking to implement the following: standard security policy templates for documentation, annual staff cyber security training, and obtain SOC reports from third party vendors who provide IT services to our office. We will continue to investigate ways to further strengthen our cybersecurity policy and procedures.

**AGENCY RESPONSE – OFFICE OF THE CLERK OF THE HOUSE**

The cybersecurity practices and controls for the Office of the Clerk are managed by the Legislative Information System ("LIS"), which is the agency tasked by law to provide computer services and technical guidance to the General Assembly and its committees, commissions, and agencies. The Executive Director of LIS has confirmed that LIS has performed the recommended actions for the IT infrastructure and systems used by the Office of the Clerk.

While the cybersecurity practices cited and recommended are not mandated under federal or state law, Office of the Clerk will work with LIS to review our cybersecurity programs and practices and improve on them as needed to protect sensitive information.

**STATE OF ILLINOIS  
GENERAL ASSEMBLY  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF FINDINGS – CURRENT FINDINGS**

2021-003. **FINDING** (Inadequate Controls over Monthly Reconciliations)

The Illinois General Assembly – House of Representatives (House) did not exercise adequate controls over monthly reconciliations.

During our testing of monthly reconciliations, we noted the House Democratic Leadership:

- Performed 16 of 30 reconciliations (53%) of the Monthly Appropriations Status (SB01) Report 5 to 370 days late.
- Did not complete 29 of 30 reconciliations (97%) of Object Expense/ Expenditures by Quarter (SA02) Reports.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) required State agencies to reconcile their accounting records to the SAMS system reports on a monthly basis. SAMS required SB01 and SA02 report reconciliations to be completed within 60 days of month end during Fiscal Years 2020 and 2021.

Management indicated the late SB01 reconciliations were due to COVID-19 delays and leave by responsible staff. Management also indicated they didn't subsequently perform SA02 reconciliations because they were no longer required. Effective July 1, 2021, SAMS no longer required reconciliations of SA02 reports to agency records.

Performing timely monthly reconciliations to SAMS reports is the primary tool for ensuring accuracy of agency internal records. Failure to perform the required reconciliations could result in undetected errors in Agency records and reporting. (Finding Code No. 2021-003)

**RECOMMENDATION**

We recommend the House Democratic Leadership designate back-up staff to ensure all required reconciliations are performed timely in the absence of responsible personnel.

**AGENCY RESPONSE – HOUSE DEMOCRATIC LEADERSHIP**

The House Democratic Leadership concurs with this finding and has taken corrective action by designating and training staff to perform required reconciliations in a timely manner in the absence of the Fiscal Officer.