



**STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR**

**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  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

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STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

**AGENCY OFFICIALS**

Executive Inspector General	Ms. Susan M. Haling
General Counsel	Mr. Neil P. Olson
Chief Administrative Officer* (07/01/2019 to 08/26/2021)	Ms. Claudia P. Ortega
Chief Fiscal Officer (12/01/2021 to Current)	Ms. Ogochukwu Akpan
Deputy Inspector General and Chief of Chicago Division	Ms. Fallon Opperman
Deputy Inspector General and Chief of Springfield Division Acting (02/01/2020 to Current) (09/14/2019 to 01/31/2020) (07/01/2019 to 09/13/2019)	Ms. Angela Luning Vacant Mr. Thomas Klein
Director, Hiring & Employment Monitoring Division	Ms. Erin K. Bonales
Deputy Inspector General – Executive Projects	Ms. Christine Benavente

\*Due to a reorganization, this position has been eliminated and changed to Chief Fiscal Officer.

**AGENCY OFFICES**

The Office's administrative offices are located at:

69 W. Washington Street, Suite 3400  
Chicago, Illinois 60602

607 East Adams Street, 14<sup>th</sup> Floor  
Springfield, Illinois 62701



OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR

69 WEST WASHINGTON STREET, SUITE 3400  
CHICAGO, ILLINOIS 60602  
(312) 814-5600

March 10, 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, Office of the Executive Inspector General for the Agencies of Illinois Governor (Office). 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 Office has materially complied with the specified requirements listed below.

- A. The Office 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 Office 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 Office 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 Office 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 Office on behalf of the State or held in trust by the Office have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,



OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR

69 WEST WASHINGTON STREET, SUITE 3400  
CHICAGO, ILLINOIS 60602  
(312) 814-5600

State of Illinois, Office of the Executive Inspector General  
for the Agencies of Illinois Governor

**SIGNED ORIGINAL ON FILE**

Susan Haling  
Executive Inspector General

**SIGNED ORIGINAL ON FILE**

Ogochukwu Akpan  
Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

Neil Olson  
General Counsel

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
STATE 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 Report</u></b>	<b><u>Prior Report</u></b>
Findings	4	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	2

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2021-001	9	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2021-002	12	New	Disaster Recovery Planning Weaknesses	Significant Deficiency and Noncompliance
2021-003	14	New	Information Technology Access Weaknesses	Significant Deficiency and Noncompliance
2021-004	16	New	Lack of Adequate Controls over the Review of Internal Controls for Service Providers	Significant Deficiency and Noncompliance

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Office personnel at an exit conference on February 24, 2022.

Attending were:

Office of Executive Inspector General for the Agencies of the Illinois Governor

Susan Haling	Executive Inspector General
Neil Olson	General Counsel
Ogochukwu Akpan	Chief Fiscal Officer

Office of the Auditor General

Jose Roa	Audit Manager
Miranda Karger	IS Audit Manager

Adelfia LLC

Stella Marie Santos	Partner
Ana Liza Ausan	Partner
Princess de Leon	Audit Supervisor

The responses to the recommendations were provided by Neil Olson, General Counsel, in a correspondence dated March 2, 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, Office of Executive Inspector General for the Agencies of the Illinois Governor's (Office) 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 Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Office 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 Office 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 Office 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 Office 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 Office on behalf of the State or held in trust by the Office 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 Office 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.

Our examination does not provide a legal determination on the Office's compliance with the specified requirements.

In our opinion, the Office 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 2021-004.

The Office's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Office'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 Office 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 Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office's 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 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 2021-004 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 Office's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Office'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**

Adelfia LLC

Chicago, Illinois  
March 10, 2022

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-001.      **FINDING**      (Weaknesses in Cybersecurity Programs and Practices)

The Office of Executive Inspector General for the Agencies of the Illinois Governor (Office) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

In order to meet its primary role of “investigating allegations of misconduct and making reports of its findings to affected public agencies and officials”, the Office utilized several IT applications which contained 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 Office’s cybersecurity program, practices, and control of confidential information, we noted the Office 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 operation requirements.
- Developed a project management framework to ensure new applications and systems were adequately developed and implemented in accordance with management’s expectations.
- Developed a risk management methodology, conducted a comprehensive risk assessment, and implemented risk reducing internal controls.
- Established a process to review and ensure security incidents identified by the Department of Innovation and Technology (DoIT) involving the Office’s systems or data were fully remediated and related vulnerabilities were assessed.
- Established a data classification methodology for classifying its data to ensure adequate protection of the data.

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  
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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-001.      **FINDING**      (Weaknesses in Cybersecurity Programs and Practices) (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.

The Office disagreed with the finding.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Office’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-001)

**RECOMMENDATION**

We recommend the Office work with DoIT to obtain a detailed understanding of responsibilities related to cybersecurity controls. Additionally, we recommend the Office:

- Develop a formal, comprehensive, adequate, and communicated security program to manage and monitor the regulatory, legal, environmental and operational requirements.
- Develop a project management framework to ensure new applications are adequately developed and implemented in accordance with management’s expectations.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Establish a process to review and ensure security incidents identified by DoIT involving the Office’s systems or data are fully remediated and related vulnerabilities are assessed.
- Develop a data classification methodology.

**OFFICE RESPONSE**

The Office partially disagrees and partially agrees with this finding. The development of these cybersecurity programs and practices is contingent upon the work of the DoIT because DoIT maintains the systems at issue, not the Office. Nonetheless, the Office recognizes the importance of developing these programs and practices, and will attempt to work with DoIT to develop them.

STATE OF ILLINOIS  
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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-001.      **FINDING**      (Weaknesses in Cybersecurity Programs and Practices) (Continued)

**ACCOUNTANT COMMENT**

Cybersecurity is not only based on ‘systems’ but the Office’s entire security posture. Cybersecurity includes, but is not limited to, developing, maintaining, and communicating security policies and procedures, conducting comprehensive risk assessments to identify risk and implementing mitigating controls.

Further, while we agree DoIT is the Office’s Information Technology service provider, the Office is ultimately responsible for the security, integrity and availability of their systems and data.

STATE OF ILLINOIS  
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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-002.      **FINDING**      (Disaster Recovery Planning Weaknesses)

The Office of Executive Inspector General for the Agencies of the Illinois Governor (Office) had not developed a Disaster Recovery plan.

In order to carry out its mission, the Office utilizes two IT applications: Case Management and Canopy. During our examination, we requested the Office’s disaster recovery plan to ensure timely recovery of its applications and data. However, the Office had not developed a disaster recovery plan.

The *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology 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.

The Office disagreed with the finding.

Without an adequately documented and tested contingency plan, the Office cannot ensure its critical systems could be recovered within an acceptable period, and therefore minimizing the impact associated with a disaster. (Finding Code No. 2021-002)

**RECOMMENDATION**

We recommend the Office work with the Department of Innovation and Technology (DoIT) to determine responsibilities and assist in developing a disaster recovery plan to ensure the timely recovery of their application and data. Additionally, once developed, we recommend the Office periodically test the disaster recovery plan.

**OFFICE RESPONSE**

The Office partially disagrees and partially agrees with this finding. The development of a Disaster Recovery plan is contingent upon the work of the DoIT because DoIT maintains the systems at issue, not the Office. Nonetheless, the Office recognizes the importance of developing a Disaster Recovery Plan and will attempt to work with DoIT to develop it.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-002.      **FINDING**      (Disaster Recovery Planning Weaknesses) (Continued)

**ACCOUNTANT COMMENT**

Although DoIT maintains the environment in which the Office’s applications and data reside, the Office was the ultimate responsibility for the recovery of their applications and data. As we recommended, the Office should work with DoIT in the development of disaster recovery plans and annual testing.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-003.      **FINDING**      (Information Technology Access Weaknesses)

The Office of Executive Inspector General for the Agencies of the Illinois Governor (Office) had not implemented adequate internal controls related to applications access and control.

To carry out its mission, the Office utilizes several IT applications. In order to determine if access was appropriate, we requested the Office to provide the listing of users with access to its applications. However, the Office was unable to provide a population of users during the examination period. Therefore, we were unable to determine if users' access was appropriate.

Further, the Office had not developed access provisioning policies and procedures.

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 transfer of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to 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 develop access provisioning policies and procedures and ensure access is provided on a needed basis.

The Office disagreed with the finding.

The lack of adequate controls over access could result in unauthorized access and disclosure of confidential information. (Finding Code No. 2021-003)

**RECOMMENDATION**

We recommend the Office develop a mechanism to produce user access populations and develop access provisioning policies and procedures.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-003.      **FINDING**      (Information Technology Access Weaknesses) (Continued)

**OFFICE RESPONSE**

The Office disagrees with this rising to the level of a material finding. The Office’s ability to identify historic user data is limited by the various systems’ limitations that are not maintained by the Office. When a relevant system did maintain the historic user information, the Office provided the information. At the suggestion of the Auditor General’s Office, going forward the Office will request user lists once a year and maintain those lists for auditing purposes.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-004.      **FINDING**      (Lack of Adequate Controls over the Review of Internal Controls for Service Providers)

The Office of Executive Inspector General for the Agencies of the Illinois Governor (Office) had not implemented adequate internal controls over its service providers.

In order to carry out its mission, the Office utilized service providers for hosting services and software as a service. We requested the Office to provide the population of services providers utilized to determine if they had reviewed the internal controls over their service providers. In response to our request, the Office 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 Office’s population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35).

Even given the population limitations noted above, we performed testing over the service providers identified by the Office. During our testing, we noted the Office had not obtained System and Organization Control (SOC) reports or conducted independent internal control reviews of the three (100%) service providers identified by the Office.

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 (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT 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.

The Office disagreed with the finding.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Office does not have assurance the service providers’ internal controls are adequate. (Finding Code No. 2021-004)

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-004.      **FINDING**      (Lack of Adequate Controls over the Review of Internal Controls for Service Providers) (Continued)

**RECOMMENDATION**

We recommend the Office strengthen its controls in identifying and documenting all service providers utilized. Further, we recommend the Office obtain SOC reports or conduct independent internal control reviews at least annually. In addition, we recommend the Office:

- Monitor and document the operation of the Complementary User Entity Controls (CUECs) related to the Office’s operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that 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 Office, and any compensating controls.

**OFFICE RESPONSE**

The Office disagrees with this rising to the level of a material finding. The Office has a limited number of service providers (3); the primary service provider is the Department of Innovation and Technology (DoIT). The Office has received and reviewed SOC reports from DoIT. The finding appears to be focused on the Office’s failure to document those SOC reviews.

**ACCOUNTANT COMMENT**

Although the Office may only utilize three service providers, it is imperative the Office ensure the internal controls of all service providers are adequate and operating effectively. A means of ensuring such, is obtaining, reviewing, and documenting the review of SOC reports.

In their response, the Office stated they had received and reviewed DoIT’s SOC reports. At no time during our examination did the Office provide documentation of obtaining and reviewing DoIT’s SOC reports. In fact, during a meeting discussing this finding, we informed the Office that DoIT’s SOC reports were available on the Office of the Auditor General’s website.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

**DISCLOSURES REPORT**

**SUMMARY**

A reading of the accompanying report components of the Office of Executive Inspector General for the Agencies of the Illinois Governor's (Office) was performed by Adelfia LLC.

**ACCOUNTANT'S REPORT**

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

**EXIT CONFERENCE**

This report was discussed with Office personnel at an exit conference on February 24, 2022.

Attending were:

Office of Executive Inspector General for the Agencies of the Illinois Governor

Susan Haling	Executive Inspector General
Neil Olson	General Counsel
Ogochukwu Akpan	Chief Fiscal Officer

Office of the Auditor General

Jose Roa	Audit Manager
Miranda Karger	IS Audit Manager

Adelfia LLC

Stella Marie Santos	Partner
Ana Liza Ausan	Partner
Princess de Leon	Audit Supervisor



**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON DISCLOSURES ACCOMPANYING A**  
**STATE COMPLIANCE EXAMINATION REPORT**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

***Disclosures Accompanying a State Compliance Examination Report***

Management of the State of Illinois, Office of Executive Inspector General for the Agencies of the Illinois Governor's (Office) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Office's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Office, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Office we obtained as part of the Office's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

**SIGNED ORIGINAL ON FILE**

Adelfia LLC

Chicago, Illinois  
March 10, 2022

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2021

For the Sixteen Months Ended October 31, 2021

Public Act 101-0657 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Ordinary and Contingent Expenses	\$ 6,630,000	\$ 5,881,763	\$ 270,377	\$ 6,152,140	\$ 477,860
Subtotal - Fund 001	<u>\$ 6,630,000</u>	<u>\$ 5,881,763</u>	<u>\$ 270,377</u>	<u>\$ 6,152,140</u>	<u>\$ 477,860</u>
<u>PUBLIC TRANSPORTATION FUND - 627</u>					
Ordinary and Contingent Expenses	\$ 1,610,800	\$ 905,665	\$ 28,481	\$ 934,146	\$ 676,654
Subtotal - Fund 627	<u>\$ 1,610,800</u>	<u>\$ 905,665</u>	<u>\$ 28,481</u>	<u>\$ 934,146</u>	<u>\$ 676,654</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 8,240,800</u>	<u>\$ 6,787,428</u>	<u>\$ 298,858</u>	<u>\$ 7,086,286</u>	<u>\$ 1,154,514</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 8,240,800</u>	<u>\$ 6,787,428</u>	<u>\$ 298,858</u>	<u>\$ 7,086,286</u>	<u>\$ 1,154,514</u>

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Office and have been reconciled to the State Comptroller's records as of October 31, 2021.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

Public Act 101-0007 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Ordinary and Contingent Expenses	\$ 6,130,900	\$ 5,691,257	\$ 90,463	\$ 5,781,720	\$ 349,180
Subtotal - Fund 001	<u>\$ 6,130,900</u>	<u>\$ 5,691,257</u>	<u>\$ 90,463</u>	<u>\$ 5,781,720</u>	<u>\$ 349,180</u>
<u>PUBLIC TRANSPORTATION FUND - 627</u>					
Ordinary and Contingent Expenses	\$ 1,610,800	\$ 1,008,993	\$ 21,350	\$ 1,030,343	\$ 580,457
Subtotal - Fund 627	<u>\$ 1,610,800</u>	<u>\$ 1,008,993</u>	<u>\$ 21,350</u>	<u>\$ 1,030,343</u>	<u>\$ 580,457</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 7,741,700</u>	<u>\$ 6,700,250</u>	<u>\$ 111,813</u>	<u>\$ 6,812,063</u>	<u>\$ 929,637</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 7,741,700</u>	<u>\$ 6,700,250</u>	<u>\$ 111,813</u>	<u>\$ 6,812,063</u>	<u>\$ 929,637</u>

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Office and have been reconciled to the State Comptroller's records as of October 31, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

	Fiscal Year		
	2021 P.A. 101-0637	2020 P.A. 101-0007	2019 P.A. 100-0586
<b>APPROPRIATED FUNDS</b>			
<b>General Revenue Fund - 001</b>			
Expenditure Authority	\$ 6,630,000	\$ 6,130,900	\$ 6,130,900
<u>Expenditures</u>			
Ordinary and Contingent Expenses	\$ 6,152,140	\$ 5,781,720	\$ 5,611,402
Total Expenditures	\$ 6,152,140	\$ 5,781,720	\$ 5,611,402
Balances Lapsed	\$ 477,860	\$ 349,180	\$ 519,498
<b>Public Transportation Fund - 627</b>			
Expenditure Authority	\$ 1,610,800	\$ 1,610,800	\$ 1,610,800
<u>Expenditures</u>			
Ordinary and Contingent Expenses	\$ 934,146	\$ 1,030,343	\$ 1,104,999
Total Expenditures	\$ 934,146	\$ 1,030,343	\$ 1,104,999
Balances Lapsed	\$ 676,654	\$ 580,457	\$ 505,801
<b>TOTAL APPROPRIATED FUNDS</b>			
Expenditure Authority	\$ 8,240,800	\$ 7,741,700	\$ 7,741,700
Expenditures	7,086,286	6,812,063	6,716,400
Balances Lapsed	\$ 1,154,154	\$ 929,637	\$ 1,025,300
<b>STATE OFFICERS' SALARIES</b>			
<b>General Revenue Fund - 001 (State Comptroller)</b>			
<u>Expenditures</u>			
Executive Inspector General - Governor	\$ 150,000	\$ 150,000	\$ 150,000
Total Expenditures	\$ 150,000	\$ 150,000	\$ 150,000

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances in this schedule were prepared by the Office and have been reconciled to the State Comptroller's records as of October 31, 2021, and October 31, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

Note 3: The Office received appropriations during Fiscal Year 2021 from Public Act 101-0637. In addition, the Office received appropriations during Fiscal Year 2020 from Public Act 101-0007.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 OFFICE OF EXECUTIVE INSPECTOR GENERAL  
 FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**COMPARATIVE SCHEDULE OF NET EXPENDITURES  
 BY MAJOR ACTIVITY**

For the Fiscal Year Ended June 30,

	2021	Fiscal Year 2020	2019
<b>EXPENDITURE STATISTICS</b>			
<b>All State Treasury Funds</b>			
Total Operations Expenditures:	\$ 7,086,286	\$ 6,810,448	\$ 6,716,400
Percentage of Total Expenditures:	100.0%	100.0%	100.0%
Personal Services	5,126,894	4,932,417	4,813,516
Other Payroll Costs	701,722	731,377	746,969
All Other Operating Expenditures	1,257,670	1,146,654	1,155,915
Total Permanent Improvements Expenditures:	\$ -	\$ 1,615	\$ -
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
<b>GRAND TOTAL - ALL EXPENDITURES:</b>	<b>\$ 7,086,286</b>	<b>\$ 6,812,063</b>	<b>\$ 6,716,400</b>

Note 1: Expenditures were obtained from the Office's records and have been reconciled to the State Comptroller's records as of October 31, 2021, October 31, 2020, and October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

**Fiscal Year 2021 Compared to Fiscal Year 2020**

**General Revenue Fund - 001**

The Office did not have any significant variations in expenditures.

**Public Transportation Fund - 627**

The Office did not have any significant variations in expenditures.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 001**

The Office did not have any significant variations in expenditures.

**Public Transportation Fund - 627**

The Office did not have any significant variations in expenditures.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

**Fiscal Year 2021**

**General Revenue Fund – 001**

The Office did not have any significant Lapse Period spending.

**Public Transportation Fund – 627**

The Office did not have any significant Lapse Period spending.

**Fiscal Year 2020**

**General Revenue Fund – 001**

The Office did not have any significant Lapse Period spending.

**Public Transportation Fund – 627**

The Office did not have any significant Lapse Period spending.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
DEPOSITS INTO THE STATE TREASURY**  
For the Fiscal Year Ended June 30, 2021

	FISCAL YEAR		
	2021	2020	2019
<b><u>GENERAL REVENUE FUND - 001</u></b>			
Reimbursements/Jury Duty Recoveries	\$ -	\$ 12	\$ 69
Miscellaneous	-	-	146
Total Receipts per Office Records	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 215</u>
Deposits in Transit, Beginning of the Fiscal Year	\$ -	\$ -	\$ -
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 215</u>
<b><u>PUBLIC TRANSPORTATION FUND - 627</u></b>			
Reimbursements/Jury Duty Recoveries	\$ -	\$ 80	\$ -
Prior Year Refund	2,367	-	18,745
Total Receipts per Office Records	<u>\$ 2,367</u>	<u>\$ 80</u>	<u>\$ 18,745</u>
Deposits in Transit, Beginning of the Fiscal Year	\$ -	\$ -	\$ -
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 2,367</u>	<u>\$ 80</u>	<u>\$ 18,745</u>
<b><u>GRAND TOTAL - ALL FUNDS</u></b>			
Total Receipts per Office Records	<u>\$ 2,367</u>	<u>\$ 92</u>	<u>\$ 18,960</u>
Deposits in Transit, Beginning of the Fiscal Year	\$ -	\$ -	\$ -
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 2,367</u>	<u>\$ 92</u>	<u>\$ 18,960</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

**Fiscal Year 2021 Compared to Fiscal Year 2020**

The Office did not have any significant variations in receipts between Fiscal Year 2021 and Fiscal Year 2020.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 001**

The Office did not have any significant variations in receipts between Fiscal Year 2020 and Fiscal Year 2019.

**Public Transportation Fund - 627**

**Prior Year Refund**

In Fiscal Year 2019, the Office received one refund check, totaling \$18,745, for an overpayment of employer contributions to the State Employee Retirement System due to a mid-year contribution percentage change. No such refunds were received during Fiscal Year 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2021

	<u>Equipment</u>
Balance at July 1, 2019	\$ 403,314
Additions	4,981
Deletions	(42)
Net Transfers	<u>(75,244)</u>
Balance at June 30, 2020	<u>\$ 333,009</u>
Balance at June 30, 2020	\$ 333,009
Additions	113,925
Deletions	-
Net Transfers	<u>(113,714)</u>
Balance at June 30, 2021	<u>\$ 333,220</u>

Note: These balances were obtained from the Office's records and have been reconciled to the Office's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the two years ended June 30, 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

FUNCTIONS

The Office of Executive Inspector General for the Agencies of the Illinois Governor (Office) was established as an independent State agency charged with investigating allegations of fraud, waste, abuse, mismanagement, misconduct, nonfeasance, misfeasance, malfeasance, and violations of the State Officials and Employees Ethics Act (Ethics Act) (5 ILCS 430). During the two fiscal years ending June 30, 2021, the Office's jurisdiction included more than 170,000 State employees, appointees, and officials, including: the Governor; the Lieutenant Governor; more than 300 executive branch State agencies, departments, boards, and commissions; the nine State public universities across a dozen campuses; the four Chicago area Regional Transit Boards (RTBs) (the Regional Transportation Authority, the Chicago Transit Authority, Metra, and Pace); and vendors and contractors of any of those entities.

The Office is responsible for administering four major programs: investigations, revolving door determinations, hiring and employment monitoring, and external compliance and outreach (training).

***Investigations Division***

The Office receives and investigates allegations of fraud, waste, abuse, mismanagement, misconduct, nonfeasance, misfeasance, malfeasance, and violations of the Ethics Act. Allegations are determined to be either founded or unfounded based on the Office's investigation. If unfounded, the Office prepares a written statement about its decision to close the investigation that is provided to the Executive Ethics Commission (EEC). If the allegation is deemed to be founded, the Office will submit a summary report to the affected State agency, board, or university and to the Governor's office or other ultimate jurisdictional authority. The Office has the authority only to recommend that an agency take disciplinary and/or corrective action, as it cannot require that such action be taken. The Ethics Act contains provisions that govern the public release of summary reports by the EEC. All reports and investigative material gathered by the Office are confidential and are exempt from the Freedom of Information Act.

If a founded report involves a violation of the Ethics Act, then the Office may forward a copy of the report to the Attorney General's office requesting that the Attorney General file a complaint before the EEC. If an administrative proceeding is commenced in the EEC after the filing of the complaint, the Office is a party to the proceeding, and assists the Attorney General in prosecuting the matter. The EEC has the authority to impose fines for Ethics Act violations as well as to order injunctive relief.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

	<u>Fiscal Year</u>		
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Complaints Received	2,546	2,461	2,360
Investigations Opened	96	76	63
Investigations Closed	99	86	57
Investigations with Findings	27	14	16

***Revolving Door Determinations***

Certain State employees whose positions may have the authority to participate personally and substantially in contracting or regulatory decisions must seek a determination from the Office prior to accepting non-State employment (5 ILCS 430/5-45). These so-called “revolving door” determinations are investigated by Office staff, and all determinations are authorized by the General Counsel and the Executive Inspector General. Employees may be found to be “restricted” from accepting the prospective non-State employment for a period of one year following the termination of State employment.

	<u>Fiscal Year</u>		
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revolving Door Determinations	189	169	187
Restricted Determinations	3	5	2

***Hiring & Employment Monitoring Division***

The Ethics Act directs the Office to “review hiring and employment files of each State agency within [its] jurisdiction to ensure compliance with *Rutan v. Republican Party of Illinois...* and with all applicable employment laws” (5 ILCS 430/20-20(9)). In keeping with this mandate, in Fiscal Year 2016, the Office created the Division of Hiring & Employment Monitoring (HEM), which conducts compliance-based reviews of State hiring and employment procedures and decisions to ensure that they are lawful, merit-based and/or justifiable. HEM conducts file reviews and on-site monitoring of agency hiring decisions. Beginning in Fiscal Year 2020, HEM began issuing written Advisories that include a summarization of a specific hiring review conducted by HEM.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

	<u>Fiscal Year</u>		
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Advisories Issued		59	87
Hiring Sequences Reviewed	14	28	14
Desk Audits Conducted	38	12	38
Interviews Monitored	58	231	58
Applications Reviewed	586	926	586
Positions Reviewed	2341*		
Exempt Clarifications Reviewed		654	541
Exempt Appointments Reviewed		416	312
Exempt Addition Determinations		40	25
Exempt Deletion Determinations		10	3

\* In Fiscal Year 2019, HEM was heavily involved with a review of exempt positions and the creation of a master exempt position list. Thereafter, it has reviewed additions and deletions from that list.

***External Outreach and Compliance (Training)***

The Office and the EEC, in consultation with the Attorney General, are statutorily responsible for overseeing discrimination and harassment prevention training as required by the Ethics Act. (Note: Sexual harassment prevention training under the Ethics Act was added by Public Act 100-0554, effective January 1, 2018. During the examination period, Public Act 101-0221 further amended the Ethics Act to expand sexual harassment prevention training to discrimination and harassment prevention training, effective January 1, 2020.)

The Office produces multiple forms of ethics training used by many of the agencies, boards, and commissions under its jurisdiction and oversees the production and implementation of ethics and sexual harassment prevention training by the State public universities and RTBs. The Office requests and receives reports from each agency, board, public university, and RTBs under the Office’s jurisdiction regarding ethics and sexual harassment prevention training compliance.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

	<u>Calendar Year*</u>		
	<u>2018</u>	<u>2019</u>	<u>2020</u>
Ethics Training	186,659	193,026	176,221
Sexual Harassment Prevention Training/ Harassment and Discrimination Prevention Training**	161,890	181,815	165,393

\* Beginning in 2018, the Office tracked training on a calendar-year basis consistent with the availability of annual training on a year-round basis and annual reporting at the conclusion of the calendar year.

\*\* Sexual harassment prevention training was expanded to harassment and discrimination prevention training effective January 1, 2020.

**PLANNING PROGRAM**

The Office has not established a written formal management planning program. However, since September 2010, the Office has memorialized its short-term and long-term goals in its Annual Reports, in the Public Accountability Report (PAR), on its website, and in its monthly newsletters. The Office also has described its goals and mission in budget-by-objective submission to the General Assembly, in Illinois State Legislative submissions to the General Assembly, and via testimony in the Senate and House appropriations committees. The Office has regular management meetings led by the Executive Inspector General; during the COVID-19 pandemic, those meetings have been held two to three times per week. At management meetings, staff discuss fiscal, personnel, and other general issues. Pending investigations and special projects, such as the personnel manual, policy manuals, annual reports, and proposed content of the Office’s monthly electronic newsletter are also discussed.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2021	2020	2019
<b><u>AVERAGE FULL-TIME EMPLOYEES</u></b>			
<u>Division:</u>			
Administration	11	12	13
Investigations/Legal	47	47	48
Hiring and Employment Monitoring	10	9	9
External Compliance and Outreach	1	2	2
Total Full-Time Equivalent Employees	69	70	72

Note 1: This schedule presents the average number of employees, by function, at the Office.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
OFFICE OF EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>
Overtime Hours Paid	50	0
Compensatory Hours Granted	216.5	150.25
<b>Total</b>	<b>266.5</b>	<b>150.25</b>
Value of Overtime Hours Paid	\$ 2,564.90	\$ 0
Value of Compensatory Hours Granted	9,943.36	1,545.55
<b>Total</b>	<b>\$12,508.26</b>	<b>\$1,545.55</b>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.