



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**GENERAL ASSEMBLY RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

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

Release Date: July 16, 2024

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
	2021		23-1	
<b>Category 1:</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Category 2:</b>	<u>1</u>	<u>1</u>	<u>2</u>	
<b>Category 3:</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>TOTAL</b>	<u>1</u>	<u>1</u>	<u>2</u>	
<b>FINDINGS LAST AUDIT: 1</b>				

**INTRODUCTION**

This digest covers the State compliance examination of the General Assembly Retirement System of the State of Illinois (System) for the two years ended June 30, 2023. A digest covering the System’s financial audit as of and for the year ended June 30, 2023, was previously released on February 29, 2024. This report contains two findings. The financial audit report contained no findings.

**SYNOPSIS**

- (23-1) The General Assembly Retirement System of the State of Illinois did not have adequate controls in place over user access to its Information Technology (IT) systems.

**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 INTERNAL CONTROLS OVER  
ACCESS TO INFORMATION SYSTEMS**

The General Assembly Retirement System of the State of Illinois (System) did not have adequate controls in place over user access to its Information Technology (IT) systems.

**Evidence of security reviews not retained**

The System utilized a combination of systems administered both internally as well as externally. During a review of both internal and external systems, we noted the System did not retain evidence of internal or external security reviews performed during the examination period. (Finding 1, page 7)

We recommended the System perform and document security reviews to ensure that continued monitoring is being performed and possible changes or updates to access rights are being made.

**The System agreed**

The System agreed with our recommendations.

**OTHER FINDINGS**

The remaining finding pertains to inadequate controls over change management. We will review the System's progress towards the implementation of our recommendations in our next State compliance examination.

**AUDITOR'S OPINION**

The financial audit report was previously released. The auditors stated the financial statements of the System as of and for the year ended June 30, 2023, are fairly stated in all material respects.

**ACCOUNTANT'S OPINION**

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

This State compliance examination was conducted by RSM US 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

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