



**State of Illinois**  
**GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET**  
**STATE COMPLIANCE EXAMINATION**  
**For the Two Years Ended June 30, 2025**

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

**STATE OF ILLINOIS  
GOVERNOR’S OFFICE OF MANAGEMENT AND BUDGET  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

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**STATE OF ILLINOIS  
GOVERNOR’S OFFICE OF MANAGEMENT AND BUDGET  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

**OFFICE OFFICIALS**

Director	Alexis Sturm
Senior Budget Deputy Director	Jim Foys
Senior Deputy Director, Accountability and Compliance (02/16/25 to Present)*	Tara Kessler
Deputy Director IT, Fiscal and Administrative Operations	Jennifer Cavanaugh
Chief Fiscal and Benefits Officer	Layla McLean
General Counsel (03/16/24 to Present) General Counsel (07/01/23 to 03/15/24)	John Morse Lynn Patton
Director of Capital Markets	Paul Chatalas
Information Technology Manager	Aaron Doty

\*New position created on 02/16/25.

**OFFICES**

The Governor’s Office of Management and Budget’s offices are located at:

401 S. Spring St.  
601, 603, and 605 Stratton Office Building  
Springfield, IL 62706

555 West Monroe Street  
Suite 1500 S-GOMB  
Chicago, IL 60661



STATE OF ILLINOIS  
EXECUTIVE OFFICE OF THE GOVERNOR  
**GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET**  
SPRINGFIELD 62706

***JB PRITZKER***  
GOVERNOR

***ALEXIS STURM***  
DIRECTOR

**MANAGEMENT ASSERTION LETTER**

January 26, 2026

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, Governor's Office of Management and Budget (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, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, 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,

State of Illinois, Governor's Office of Management and Budget

**SIGNED ORIGINAL ON FILE**

Alexis Sturm  
Director

**SIGNED ORIGINAL ON**

Jennifer Cavanaugh  
Deputy Director IT, Fiscal and Administrative Operations

**SIGNED ORIGINAL ON FILE**

John Morse  
General Counsel

**STATE OF ILLINOIS  
GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET  
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**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	2
Repeated Findings	1	-
Prior Recommendations Implemented or Not Repeated	1	2

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2025-001	9	2023/2023	Noncompliance with the Provisions of the Cash Management Improvement Act	Significant Deficiency and Noncompliance
2025-002	11	New	Inadequate Controls over Reporting	Significant Deficiency and Noncompliance
2025-003	13	New	Noncompliance with the Grant Accountability and Transparency Act's Approved Exceptions	Significant Deficiency and Noncompliance
2025-004	15	New	Weaknesses in Change Management Controls	Significant Deficiency and Noncompliance

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**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
<b>Prior Finding Not Repeated</b>			
A	18	2023/2023	Weaknesses in Cybersecurity Programs and Practices

**EXIT CONFERENCE**

The Office waived an exit conference in a correspondence from Jennifer Cavanaugh, Deputy Director IT, Fiscal and Administrative Operations, on January 16, 2026. The responses to these recommendations were provided by Jennifer Cavanaugh, Deputy Director IT, Fiscal and Administrative Operations, in a correspondence dated January 26, 2026.



**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, Governor’s Office of Management and Budget (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, 2025. 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.

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 Office complied with the specified requirements during the two years ended June 30, 2025, 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 2025-001 through 2025-004.

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 2025-001 through 2025-004 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**

Chicago, Illinois  
January 26, 2026

**STATE OF ILLINOIS**  
**GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2025**

2025-001. **FINDING** (Noncompliance with the Provisions of the Cash Management Improvement Act)

The Governor's Office of Management and Budget (Office) did not fully comply with the provisions of the Cash Management Improvement Act (31 U.S.C. § 6501 and 31 U.S.C § 6503) (CMIA) regarding required reports and threshold computation.

The CMIA is a federal law that governs the flow of federal funds between the federal and state governments.

During our detailed testing of the Office's compliance with the CMIA requirements, we noted the following exceptions in the Fiscal Year 2023 CMIA Report (Report):

- The Office failed to consider two grants specified in the Fiscal Year 2023 CMIA Agreement between the State of Illinois and United States Department of the Treasury (Treasury-State Agreement) to be excluded in the major program threshold calculations. In addition, the Office used an incorrect amount for another federal grant in the threshold calculation. These errors resulted in an overstatement of the major program threshold by \$1,107,402 for Fiscal Year 2023.
- One federal grant with total expenditures of \$180,438,000 in the Fiscal Year 2021 Statewide Single Audit Report was not included in the Fiscal Year 2023 CMIA Report.
- One federal grant with total expenditures of \$61,315,000 per the Fiscal Year 2021 Statewide Single Audit Report did not exceed the reporting threshold but was included in the Fiscal Year 2023 CMIA Report.

The Illinois Compiled Statutes (30 ILCS 105/6z-39) states the Office shall be the State coordinator and representative with the United States Department of the Treasury for purposes of implementing the CMIA. The statute requires the Office to develop and file annual reports.

The Code of Federal Regulations (Code) (31 CFR 205.5) prescribes the threshold calculation methodology for major federal assistance programs to be included in the Report. In addition, Section 4.1 of the Treasury-State Agreement provides the State's threshold and its major federal assistance programs shall be determined based on the State's Single Audit for Fiscal Year Ending June 30, 2021. Further, Section 4.4 of the Treasury-State Agreement requires the exclusion of amounts from the Emergency Rental Assistance Program (ALN 21.023) and the

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Immunization Cooperative Agreements (ALN 93.268) in the calculation of the major program threshold for Fiscal Year 2023.

Office officials stated the exceptions noted in the calculation of the major federal assistance program threshold in the Report were due to staff error.

Incorrect calculation of the required major program threshold represents noncompliance with the Code and Treasury-State Agreement and resulted in inaccurate reporting. (Finding Code No. 2025-001, 2023-001)

**RECOMMENDATION**

We recommend the Office ensure proper review of the required CMIA reports and related threshold calculations to ensure compliance with the provisions of the Code and CMIA.

**OFFICE RESPONSE**

The Office accepts the recommendation and acknowledges the errors identified in the Fiscal Year 2023 CMIA threshold calculations were due to staff error.

Since this issue was identified in the last examination, the Office has strengthened its CMIA reporting controls by adding staff to the CMIA reporting team to provide additional levels of review and oversight to address this finding. In addition, the Office has enhanced its review procedures to ensure grant inclusions and exclusions are appropriately identified and that amounts used in threshold calculations are reconciled to the applicable Single Audit and Treasury-State Agreement requirements prior to submission. These updated processes were implemented during the timeframe covered by this examination.

The Office believes these corrective actions will improve accuracy and ensure continued compliance with CMIA reporting requirements.

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**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2025**

2025-002. **FINDING** (Inadequate Controls over Reporting)

The Governor's Office of Management and Budget (Office) did not comply with statutory requirements related to report submissions to the State Library and posting on its website.

During testing of reports issued by the Office during Fiscal Years 2024 and 2025, we noted the following:

- For eight of 12 (67%) reports and publications tested, the Office did not submit required copies to the State Library.

The State Library Act (15 ILCS 320/21(a)) requires the Office to provide and deposit with the State Library sufficient copies of all publications issued by the Office for its collection and for exchange purposes. In addition, the General Assembly Organization Act (25 ILCS 5/3.1) requires the Office to file copies of the reports submitted to the General Assembly with the State Government Report Distribution Center as required under the State Library Act (15 ILCS 320/7(t)).

- Four of 12 (33%) reports tested were submitted to the General Assembly but not posted on the Office's website.

The General Assembly Organization Act (25 ILCS 5/3.1) requires the Office to make a copy of the reports submitted to the General Assembly available for a reasonable time on its internet site.

Office officials stated the exceptions noted were due to oversight.

Failure to submit copies of the required reports to the State Library and not posting copies of reports submitted to the General Assembly on the Office's website constitutes noncompliance with State laws. (Finding Code No. 2025-002)

**RECOMMENDATION**

We recommend the Office ensure statutorily required reports and publications are timely submitted to the State Library and posted on the Office's website as required by State laws.

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**For the Two Years Ended June 30, 2025**

**OFFICE RESPONSE**

The Office accepts the recommendation and acknowledges the exceptions noted related to report submission and posting requirements, which occurred due to oversight. The Office has implemented additional tracking procedures to ensure statutorily required reports are submitted to the State Library and posted on the Office's website.

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**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2025**

2025-003. **FINDING** (Noncompliance with the Grant Accountability and Transparency Act's Approved Exceptions)

The Governor's Office of Management and Budget (Office) did not fully comply with provisions of the Grant Accountability and Transparency Act (GATA or Act) regarding program specific exceptions and exemptions.

The Act (30 ILCS 708/75 thru 708/85) states, with the exception of the audit requirements set forth in the Code of Federal Regulations (2 CFR 200.102), exceptions to the Act may be allowed for classes of State or federal pass-through awards or non-federal entities subject to the requirements of the Act when such exceptions are not prohibited by State or federal law. The Act also requires the Office, with the advice and technical assistance of the Illinois Single Audit Commission, to adopt rules governing the criteria to be used to determine when an exception may be issued and to publish any allowed exceptions in the Catalog of State Financial Assistance (CSFA) within 30 days of the exception being allowed.

We noted the Office enacted rules that detail the requirements and procedures for program specific exceptions and exemptions to the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Requirements (UR)) and the Act. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 7000.60) contains the procedures for State agencies to follow to apply for exceptions and requires State agencies to publish the exceptions in the CSFA within 30 days after the exception is allowed, as required by the Act.

During our testing of 25 allowed exceptions during the examination period, we noted:

- Four (16%) allowed exceptions tested were not published in the CSFA within 30 days after the allowed exception was approved by Grant Accountability and Transparency Unit (GATU). The exceptions were published 25 to 59 days late.
- Two (8%) allowed exceptions tested were published in the CSFA 42 days prior to the approval of GATU.

Office officials stated the untimely publication of the GATA exceptions was due to unknown delays in State agency staff entering into CSFA, and the early publication was due to misunderstanding on the part of the State agency when to enter the exceptions into CSFA.

Failure to ensure the timely publication of GATA exceptions by State agencies constitutes noncompliance with the Code and the Act and could result in exceptions being posted late or not posted at all. (Finding Code No. 2025-003)

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**RECOMMENDATION**

We recommend the Office ensure exceptions are published in the CSFA within 30 days of the exception being allowed in accordance with the Act.

**OFFICE RESPONSE**

The Office accepts the recommendation. As of November 20, 2025, the Office has started and will continue implementing regular reminders to Chief Accountability Officers to refrain from entering their approved exceptions prior to GATU approval, and the Office has started and will continue follow-up on approved exceptions not yet entered into CSFA.

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2025-004. **FINDING** (Weaknesses in Change Management Controls)

The Governor's Office of Management and Budget (Office) had weaknesses in their internal controls related to change management.

The Office utilizes various computer systems and applications in its operations to carry out its mission. As part of our examination, we requested the Office provide a population of all changes developed and implemented during the examination period; however, we noted the Office did not have a central repository of changes developed and implemented to clearly document the completeness and accuracy of the population.

Due to this condition, we were unable to conclude the Office's population was sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36). Despite this limitation, we performed testing over the changes identified by the Office and noted there was no supporting documentation to substantiate the change was approved and implemented correctly for one of three (33%) changes tested.

During our review of the Office's change management policies and procedures, we noted the policies and procedures were minimal and lacked sufficient details covering the basic controls over the change management process, such as:

- Process for requesting changes,
- Approval process for requested changes,
- Testing requirements,
- Documentation requirements at each stage,
- User acceptance requirements,
- Post implementation review requirements, and
- Monitoring of change requests from initiation to close.

We also noted developers had access to the production environment, resulting in a segregation of duties weakness.

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), Configuration Management and System and Communication Protection sections, require entities to develop and document their controls over changes to applications and data to ensure changes are properly documented, authorized, tested, and reviewed and to ensure proper segregation of duties.

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

Office officials indicated they believed their change management policies and procedures were adequate and one individual was responsible for change management to their applications due to the limited size of the Office and available resources.

Inadequate controls over change management increases the risk of unauthorized or improper changes to computer systems and applications and may result in exposing information assets and resources to unauthorized disclosure, modification, or destruction. (Finding Code No. 2025-004)

**RECOMMENDATION**

We recommend the Office develop and issue formal change management procedures to control all changes made to computer systems and applications. The procedures should include at a minimum:

- Process for requesting a change,
- Approval process of the requested change,
- Testing requirements,
- Documentation requirements at each stage,
- User acceptance requirements,
- Post implementation review requirements, and
- Monitoring of change requests from initiation to close.

In addition, we recommend the Office ensure proper segregation of duties over changes or establish, adequately document, and enforce compensating controls to ensure appropriate management oversight and approval of changes.

**OFFICE RESPONSE**

The Office acknowledges the observations noted in the finding related to the documentation and formalization of its change management processes. The Office accepts the recommendation and has implemented change management practices appropriate to its size, system environment, and operations, with management oversight applied to changes implemented.

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While the Office did not maintain a centralized change repository or fully documented procedures during the examination period, changes were limited in scope and no unauthorized or improper changes were identified. The Office is formalizing its change management documentation, including approval, testing, and review requirements, and is evaluating segregation of duties and compensating controls appropriate to the Office's operations.

These actions will further strengthen existing practices and reduce the risk associated with future system changes.

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**SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED**  
**For the Two Years Ended June 30, 2025**

A. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

During the prior examination, the Governor's Office of Management and Budget (Office) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

During the current examination, our testing indicated the Office improved its internal controls over its cybersecurity programs, practices and control of confidential information. (Finding Code No. 2023-002)