

**STATE OF ILLINOIS  
ABRAHAM LINCOLN PRESIDENTIAL LIBRARY  
AND MUSEUM  
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  
ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

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**STATE OF ILLINOIS  
ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

**AGENCY OFFICIALS**

Executive Director	Ms. Christina Shutt
Chief of Staff	Mr. Mark Mahoney
Chief Operating Officer (10/16/23 – Present)	Ms. Christen Stanley
Chief Operating Officer (07/01/23 – 10/15/23)	Vacant
Chief Fiscal Officer (12/16/23 – Present)	Ms. Tammy Miner
Chief Fiscal Officer (12/01/23 – 12/15/23)	Vacant
Chief Fiscal Officer (07/01/23 – 11/30/23)	Mr. Brett Cox
General Counsel (08/16/23 – Present)	Ms. Gloria Legette
General Counsel (07/01/23 – 08/15/23)	Vacant

**BOARD MEMBERS**

Chair of the Board	Mr. Gary Johnson
Historic Preservation Expert	Ms. Joan Brodsky
Library and Museum Expert	Ms. Kathryn Harris
Cultural Tourism Expert	Mr. Jason Lesniewicz
Business Administration Expert	Mr. Martin Sandoval
Digitization, Conservation and Historic Preservation Expert	Ms. Melinda Spitzer Johnston
Illinois Historian	Mr. Dan Monroe
Abraham Lincoln Historian	Mr. J. Steven Beckett
Member	Ms. Eunice Santos
Member	Ms. Jessica Harris
Member	Ms. Tiffany Mathis

**STATE OF ILLINOIS  
ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2025**

**AGENCY OFFICES**

The ALPLM's primary administrative offices are located at:

Presidential Museum:  
212 North Sixth Street  
Springfield, Illinois 62701

Presidential Library:  
112 North Sixth Street  
Springfield, Illinois 62701



## MANAGEMENT ASSERTION LETTER

03/09/2026

West & Company, LLC  
Certified Public Accountants  
919 E. Harris Avenue  
Greenville, IL 62246

Ladies & 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, Abraham Lincoln Presidential Library and Museum (ALPLM). 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 ALPLM'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 ALPLM has materially complied with the specified requirements listed below.

- A. The ALPLM 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the ALPLM 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the ALPLM 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 ALPLM 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 ALPLM on behalf of the State or held in trust by the ALPLM 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, Abraham Lincoln Presidential Library and Museum

**SIGNED ORIGINAL ON FILE**

Ms. Christina Shutt, Executive Director

**SIGNED ORIGINAL ON FILE**

Ms. Tammy Miner, Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

Gary Johnson  
Board of Trustees Chairman

Board of Trustees  
Chair

**STATE OF ILLINOIS  
ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM  
STATE COMPLIANCE EXAMINATION  
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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 or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness over internal control over compliance.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	15	10
Repeated Findings	9	9
Prior Recommendations Implemented or Not Repeated	1	3

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Report</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2025-001	11	2023/2021	Inadequate Controls Over Personal Services	Material Weakness and Material Noncompliance
2025-002	16	2023/2019	Property Control Weakness	Material Weakness and Material Noncompliance
2025-003	19	2023/2021	Inadequate Controls Over Reporting Requirements	Material Weakness and Material Noncompliance
2025-004	22	2023/2019	Inadequate Controls Over Monthly Reconciliations	Material Weakness and Material Noncompliance
2025-005	24	2023/2019	Inadequate Controls Over Receipts Processing	Material Weakness and Material Noncompliance
2025-006	26	New	Inadequate Controls Over Locally Held Funds	Material Weakness and Material Noncompliance

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ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM  
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**SCHEDULE OF FINDINGS  
(CONTINUED)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2025-007	28	New	Inadequate Controls Over Census Data	Material Weakness and Material Noncompliance
2025-008	30	New	Inadequate Controls Over Fee Imposition Reports	Material Weakness and Material Noncompliance
2025-009	31	New	Inadequate Controls Over Awards & Grants	Material Weakness and Material Noncompliance
2025-010	33	2023/2019	Voucher Processing Weakness	Significant Deficiency and Noncompliance
2025-011	35	2023/2021	Lack of Disaster Recovery Plan Testing	Significant Deficiency and Noncompliance
2025-012	36	2023/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2025-013	38	2023/2023	Weaknesses in System Access Controls	Significant Deficiency and Noncompliance
2025-014	39	New	Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers	Significant Deficiency and Noncompliance
2025-015	41	New	Weaknesses with Payment Card Industry Data Security Standards	Significant Deficiency and Noncompliance
<b>Prior Finding Not Repeated</b>				
A	42	2023/2021	Inadequate Control Over Grant Agreement	

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**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with ALPLM personnel at an exit conference on March 3, 2026.

Attending were:

Abraham Lincoln Presidential Library and Museum

Tammy Miner, Chief Fiscal Officer

Mark Mahoney, Chief of Staff

Office of the Auditor General

Kenneth Matthews, Audit Manager

West & Company, LLC – Special Assistant Auditors

Michael Lawler, Partner

Tyler Hutchinson, Senior

The responses to the recommendations were provided by Tammy Miner, Chief Fiscal Officer, in a correspondence dated March 5, 2026.



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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
State of Illinois, Abraham Lincoln Presidential Library and Museum

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Abraham Lincoln Presidential Library and Museum (ALPLM) 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 ALPLM is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the ALPLM's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The ALPLM 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 ALPLM 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 ALPLM 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 ALPLM 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 ALPLM on behalf of the State or held in trust by the ALPLM 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 ALPLM complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the ALPLM 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 modified 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 ALPLM's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the ALPLM during the two years ended June 30, 2025. As described in items 2025-001 through 2025-015 in the accompanying Schedule of Findings, the ALPLM did not comply with the specified requirements. As described in the accompanying Schedule of Findings as items 2025-002 and 2025-005, the ALPLM had not 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. As described in the accompanying Schedule of Findings as items 2025-001 through 2025-009, the ALPLM had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. As described in the accompanying Schedule of Findings as item 2025-005, the ALPLM had not ensured the State revenues and receipts collected by the ALPLM 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.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the ALPLM 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 2025-010 through 2025-015.

The ALPLM's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The ALPLM'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 ALPLM 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 ALPLM's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the ALPLM's compliance with the specified

requirements and to test and report on the ALPLM's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the ALPLM's internal control. Accordingly, we do not express an opinion on the effectiveness of the ALPLM's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2025-001 through 2025-009 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2025-010 through 2025-015 to be significant deficiencies.

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

The ALPLM's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The ALPLM'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**

Greenville, Illinois  
March 9, 2026

**STATE OF ILLINOIS**  
**ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
**For the Two Years Ended June 30, 2025**

2025-001      **FINDING**      (Inadequate Controls Over Personal Services)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain adequate controls over its personal services function.

During testing of personnel files for 31 employees, we noted the following:

- One (3%) employee's Employment Eligibility Verification Form (Form I-9) could not be located.
- One (3%) employee's Form I-9 Section I was completed 347 days late and Section II was completed 344 days late.
- Two (6%) employees' Form I-9 section I were not completed.
- One (3%) employee's Form I-9 was not kept for one year after termination.
- Thirteen performance evaluations were not completed for eight (26%) employees.
- Three (10%) employee probationary performance evaluations were not located within the employee's personnel file.
- Four (13%) employees' performance evaluations were not completed timely. We noted instances ranging from 134 to 267 days after the performance period.
- Fifteen (48%) employees' gross pay on payroll vouchers did not match the amount listed in their personnel file.
- Two (6%) employees had no documentation provided for termination pay.

The Immigration Reform and Control Act of 1986 (8 U.S. Code § 1324a) (Act) requires an entity hiring an individual for employment in the United States to attest, under penalty of perjury and on a form designated or established by the Attorney General by regulation, that it has verified that the individual is not an unauthorized alien. Such attestation is required to be made by completing Form I-9, in which the employee is required to complete Section I on the employee's first day of employment. The Act further requires completed I-9 forms to be retained for a period beginning on the date of the hiring, recruiting, or referral of the individual and ending three years after the date of hiring or one year after the individual is terminated, whichever is later. The Code of Federal Regulation (CFR) (8 CFR § 274a.2), Verification of Identity and Employment Authorization, requires each employer to complete Section II on the Form I-9 within three business days after an employee is hired and sign the attestation in the appropriate place.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270) requires an evaluation of employee performance be prepared by the ALPLM not less often than annually, or in the case of an employee serving a six-month probationary period, the ALPLM is required to prepare and submit two evaluations, one at the end of the third month of the employee's probationary period and another 15 days before the conclusion thereof.

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
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2025-001      **FINDING**      (Inadequate Controls Over Personal Services) (Continued)

In addition, the ALPLM’s Employee Handbook (Handbook) Section 5, requires (a) initial probationary employees are evaluated twice during the six-month probationary period, one at the mid-point of the period and one two (2) weeks prior to the end point of such probation; (b) certified employees are evaluated annual on their annual performance review date; and (c) employees who have been promoted are evaluated during the final month of the probationary period.

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 transfers of assets, resources, or funds applicable to the 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.

ALPLM management stated the issues noted were due to employee oversight and staff turnover.

Failure to complete the Form I-9 properly may result in potential employment issues and could subject the State to unnecessary legal costs and penalties. Employee performance evaluations are a systematic and uniform approach for the development of employees and communication of performance expectations to employees. Employee performance evaluations serve as a foundation and documentation for salary adjustments, promotions, demotions, discharges, layoffs, recall, or reinstatement decisions. Without timely completion of an employee performance evaluation, the employee would not be provided with formal feedback or assessment of his or her performance, and areas for improvement and current year’s performance goals and objectives may not be identified and communicated in a timely manner.

During testing of attendance records for 31 employees, we noted the following:

- Eighteen of 93 (19%) timesheets tested were submitted six to 100 days late. Late timesheets had 19 supervisor approvals between six and 119 days late.
- One of 93 (1%) timesheets tested were not completed by the employee.

The State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)) requires State employees to periodically submit time sheets documenting the time spent for each day on official State business to the nearest quarter hour. Section 7 of the Handbook requires employees to record to the nearest quarter hour and should be kept current to within no more than 30 days.

ALPLM officials stated the issues noted were due to employee oversight and staff turnover.

Submission of employee timesheets is a systematic and uniform approach to ensure no employee is misreporting their time spent on official ALPLM business. Failure to timely

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
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2025-001      **FINDING**      (Inadequate Controls Over Personal Services) (Continued)

submit timesheets and obtain proper approvals may result in incorrect compensation for services rendered. Further, failure to ensure all employees comply with time reporting requirements results in noncompliance with the Handbook.

During testing of employee deductions for 31 employees, we noted the following:

- Nine (29%) employees' federal withholding tax deductions did not agree with the Employee's Federal Withholding Certificate (Form C-25 and/or Form W4) within the employee's personnel file, with differences ranging between \$8 to \$444.
- Seven (23%) employees' state withholding tax deductions did not agree with the Employee's Illinois Withholding Certificate (Form C-25 and/or Illinois Form W4) within the employee's personnel file, with differences ranging between \$5 to \$218.
- Three (10%) employees were missing Federal W4 in employees' personnel file.
- Six (19%) employees were missing Illinois W4 in employees' personnel file.

The Statewide Accounting Management System (SAMS) (Procedure 23.10.10) states all deductions from gross pay reflected on the payroll voucher file must in turn be supported by a deduction authorization maintained by the employing agency. The Voluntary Payroll Deductions Act of 1983 (VPDA) (5 ILCS 340/4) states an employee may authorize the withholding of a portion of his or her salary or wages for contribution to any qualified organization as defined by the VPDA, and the agency may direct the State Comptroller to deduct, upon written request of a State employee, for each regular payroll period, from the salary or wages of the employee the amount specified in the written request for payment to the organization designated by the employee.

ALPLM officials indicated the exceptions noted were caused by insufficient internal controls over the onboarding and payroll process, including a lack of standardized review procedures to ensure that employee withholding elections were accurately entered into the payroll system and that required documentation was obtained and retained.

Failure to accurately calculate and review employee payroll withholding amounts may result in inaccurate deductions from ALPLM employees and misuse of State funds.

During testing of required training for 31 employees, we noted the following:

- One (3%) employee did not have supporting documentation supporting they completed any of the required trainings for Fiscal Year 2024. The employee was required to complete trainings on ethics, sexual harassment, cybersecurity, and to protect the confidentiality of social security numbers.
- One (3%) employee completed their initial harassment training 19 days late.

**STATE OF ILLINOIS**  
**ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
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2025-001      **FINDING**      (Inadequate Controls Over Personal Services) (Continued)

The State Officials and Employees Ethics Act (SOEEA) (5 ILCS 430/5-10.5(a-5)) requires each officer, member, and employee to complete annually a harassment and discrimination prevention training program. In addition, the SOEEA requires an initial harassment and discrimination training be completed within 30 days after commencement of employment. The SOEEA (5 ILCS 430/5-10) requires each officer, member, and employee to complete, at least annually, an ethics training program. In addition, the Act requires an initial ethics training course to be completed within 30 days after commencement of employment. The Data Security on State Computers Act (20 ILCS 450/25) requires every employee to annually undergo training by DoIT concerning cybersecurity. The Identity Protection Act (5 ILCS 179/37) requires State agencies to implement an identity protection policy and requires all employees who have access to Social Security numbers to be trained to protect the confidentiality of those numbers from the time of collection through destruction.

ALPLM officials stated the issues noted were due to employee oversight.

Failure to complete trainings within the required timeframe may lead to employees being unaware of State policies and their obligations regarding ethics and harassment and discrimination prevention.

During testing of employee absences for 31 employees, we noted the following:

- Fourteen of 50 (28%) employee absences tested, leave requests were requested 1 to 126 days late.
- Twenty-two of 50 (44%) employee absences tested, leave requests were approved 1 to 131 days late.
- One of 50 (2%) employee absences tested did not have supporting documentation for their absence.

Section 8 of the Handbook requires an employee to request and obtain their immediate supervisor's approval in advance for all vacation, personal days and earned equivalent time.

ALPLM officials stated the issues noted were due to employee oversight and competing priorities.

Failure to timely request and obtain proper approvals for employee leaves may result in incorrect compensation for services rendered. Further, failure to ensure all employees comply with leave requests and approvals results in noncompliance with the Handbook. (Finding Code No. 2025-001, 2023-001, 2021-005)

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2025-001      **FINDING**      (Inadequate Controls Over Personal Services) (Continued)

**RECOMMENDATION**

We recommend the ALPLM strengthen its procedures and internal controls for:

- Employee personnel files to ensure complete and accurate documentation is maintained;
- Monitoring performance evaluations to ensure performance evaluations are completed timely;
- Monitoring leave requests to ensure authorization and approval;
- Payroll vouchers to ensure withholding taxes are accurate; and
- Trainings to ensure mandatory employee trainings are timely completed.

**ALPLM RESPONSE**

Concur.

**STATE OF ILLINOIS**  
**ABRAHAM LINCOLN PRESIDENTIAL LIBRARY AND MUSEUM**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
**For the Two Years Ended June 30, 2025**

2025-002      **FINDING**      (Property Control Weaknesses)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain sufficient controls over its property and related fiscal records.

During our testing, we noted the following:

- The ALPLM did not complete an annual physical inventory of all State equipment during Fiscal Year 2024.
- In addition, we requested the ALPLM provide various populations related to its State owned property.
  - The ALPLM provided a list of owned equipment at June 30, 2024, but did not provide a complete and accurate list for its owned equipment at June 30, 2025.
  - The ALPLM did not provide a listing of owned buildings and building improvements for either Fiscal Year 2024 or 2025.
  - The ALPLM provided a list of additions and deletions for Fiscal Year 2024 and 2025, but the totals of the listings did not agree with amounts reported to the Office of Comptroller (Comptroller) on ALPLM’s Quarterly Agency Reports of State Property (C-15 reports).
  - The ALPLM’s equipment purchases during the examination period which are capitalizable were not recorded as additions.

Due to the conditions identified above, we were unable to conclude whether the ALPLM’s populations were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) to test the ALPLM’s equipment.

*Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as a whole, we performed testing and noted the following:*

- For 31 of 40 (78%) equipment vouchers tested, there were 255 equipment items totaling \$536,238 which included high-value items such as a transit van, a single man lift, vacuums, furniture, and numerous electronic equipment items, not capitalized and included in the ALPLM's property records.
- Seven of 15 (47%) equipment items tested, totaling \$21,907, added to the ALPLM's property records did not have documentation to support the addition.
- Five of 15 (33%) equipment items tested, totaling \$16,515, were recorded to the ALPLM's property record 152 to 235 days after the property was received.

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
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2025-002      **FINDING**      (Property Control Weaknesses) (Continued)

- Two of 15 (13%) equipment items tested, totaling \$12,263, were added to the ALPLM's property records without freight and installation charges, totaling \$750.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) states Agencies shall adjust property records within 90 days after acquisition, change, or deletion of equipment items. Additionally, the Code (44 Ill. Admin. Code 5010.320) states vehicle additions, changes, and deletions must be made to the ALPLM property system within 30 days after the physical transaction. The Code (44 Ill. Admin. Code 5010.240(e)(1)) states agencies must report the purchase price of equipment inventoried. The purchase price is the price of the equipment delivered and installed, including delivery and installation cost, if any.

- During our testing of the ALPLM's Certification of Inventory and Discrepancy Reports (Report) for Fiscal Years 2024 and 2025, we noted the following:
  - The ALPLM did not complete its Fiscal Year 2024 Report.
  - The ALPLM'S Fiscal Year 2025 Report lacked documentation supporting a complete property listing of all items valued over \$2,500 or subject to theft.
  - We were unable to determine whether the Fiscal Year 2025 Report contained accurate information. The Report indicated no discrepancies; however, sufficient supporting documentation was not provided.
- During our testing for accuracy of ALPLM's C-15 reports filed with the Comptroller, we noted the following:
  - The ALPLM did not provide the necessary documentation to compare its June 30, 2025 property records to the related C-15 report. The ALPLM's June 30, 2025 C-15 report reflected a total of \$152,975,369, consisting of \$145,916,721 in buildings and building improvements and \$7,058,648 in equipment.
  - The ALPLM's property records at June 30, 2024 did not agree to the C-15 report submitted to the Comptroller by approximately \$144,938,755, mostly due to ALPLM's lack of records for buildings and building improvements. The ALPLM's June 30, 2024 C-15 report reflected \$145,573,669 in buildings and building improvements; however, the ALPLM did not record buildings and building improvements in its property records.

The State Records Act (5 ILCS 160/8) requires the Director to make and preserve records containing adequate and proper documentation of essential transactions of the ALPLM. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the ALPLM to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws. The Statewide Accounting Management System (SAMS) Manual

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2025-002      **FINDING**      (Property Control Weaknesses) (Continued)

(Procedure 29.10.30) states the Office of Comptroller has determined, for purposes of quarterly State property reporting, all assets with an individual value of \$2,500 or greater must be reported. Additionally, any items with an individual value of less than \$2,500 that are highly susceptible to theft must also be reported. Good business practices requires the ALPLM to review all reported information for accuracy before submission and require proper internal controls be established to ensure the accuracy and reliability of accounting data.

- Due to the lack of documentation supporting June 30, 2025 property records, we used the January 31, 2025 property records to perform forward (list to floor) and backward (floor to list) testing. We noted the following:
  - Three of 40 (8%) items selected from the property records could not be physically located. The unlocated items, totaling \$22,620, included a 46-foot touchscreen, an office desk, and a copier.
  - Three of 40 (8%) items selected during backward testing were not recorded in the ALPLM’s property records. These items included a lighting controller, a laminator, and a conference table.

The State Property Control Act (30 ILCS 605/4) requires responsible officers at each State agency to be accountable for the supervision, control, and inventory of property under their jurisdiction to ensure proper accounting and safeguarding of assets.

ALPLM officials stated the noncompliance was due to staff shortage, staff turnover, and oversight.

Failure to exercise adequate controls over State property increases the potential for fraud and possible loss or theft of State property, is noncompliance with the State Records Act, the State Property Control Act, the Code, and SAMS, and resulted in inaccurate property reporting. (Finding Code No. 2025-002, 2023-002, 2021-002, 2019-002)

**RECOMMENDATION**

We recommend the ALPLM improve its controls over State property to comply with applicable laws and regulations. Specifically, the ALPLM should implement procedures to ensure all equipment transactions are recorded timely and accurately, and documentation is retained. We further recommend the ALPLM to strengthen its supervisory review process in its procedures to ensure clerical, technical, and other errors are promptly detected and corrected.

**ALPLM RESPONSE**

Concur.

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2025-003      **FINDING**      (Inadequate Controls Over Reporting Requirements)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not comply with statutory reporting responsibilities.

During our testing, we noted the following:

- The annual report for Fiscal Year 2024 was submitted to the General Assembly and Governor’s Office 17 days late. In addition, the ALPLM could not provide documentation the annual report for Fiscal Year 2023 was submitted to the General Assembly and Governor’s Office.

The State Finance Act (30 ILCS 105/3) requires the ALPLM, no later than January 7<sup>th</sup> of each year, to make and deliver to the Governor an annual report of their acts and doings, respectively, arranged to show the acts and doings of each for the fiscal year ending in the calendar year immediately preceding the calendar year in which that regular session of the General Assembly convenes.

- The ALPLM did not provide and deposit with the State Library a copy of the annual report for Fiscal Year 2023 and Fiscal Year 2024. In addition, the ALPLM did not provide and deposit with the State Library sufficient copies of all publications issued by the ALPLM, including electronic publications, for its collection and exchange purposes during Fiscal Year 2024 and Fiscal Year 2025.

The State Library Act (15 ILCS 320/21(a)) requires ALPLM to provide and deposit with the Illinois State Library sufficient copies of all publications issued by such State agencies for its collection and for exchange purposes. Further, “Publications” means any document, report, directory, bibliography, rule, regulation, newsletter, pamphlet, brochure, periodical or other printed material paid for in whole or in part by funds appropriated by the General Assembly or issued at the request of a State agency, excepting however, correspondence, inter-office memoranda, and confidential publications.

- One of six (17%) monthly Debt Transparency Act Reports was submitted 2 days late.

The Statewide Accounting Management System (SAMS) Manual (Procedure 33.17.20) states Debt Transparency Act reports are due on the 10th calendar day following each month.

- The ALPLM failed to formally state that the systems of internal fiscal and administrative controls either fully complied or did not fully comply with the requirements of the Fiscal Control and Internal Auditing Act (Act) during Fiscal Year 2025.

The Act (30 ILCS 10/3003) requires the ALPLM’s chief executive officer, on the basis of an evaluation of the ALPLM’s internal controls performed in accordance with guidelines established by the Comptroller, to prepare and transmit an annual certification by May 1 to the Office of the Auditor General, whether or not the ALPLM’s systems fully comply with the Act.

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2025-003      **FINDING**      (Inadequate Controls Over Reporting Requirements) (Continued)

- The ALPLM did not timely file the Fiscal Year 2024 Public Accountability Report (PAR), along with the Service Efforts and Accomplishments data. The PAR was submitted 75 days late.

SAMS (Procedure 33.20.20) requires the ALPLM to submit their final PAR by December 15 using the PAR Portal on the Illinois Comptroller’s website.

- One of four (25%) Travel Headquarter (TA-2) Reports were filed by the ALPLM with the Legislative Audit Commission (LAC) 486 days late.

The State Finance Act (30 ILCS 105/12-3) requires TA-2 Reports to be filed with the LAC no later than each July 15 for the period from January 1 through June 30 of that year and no later than each January 15 for the period from July 1 through December 31 of the preceding year.

- The ALPLM did not file its Calendar Year 2024 *Annual Petty Cash Fund Usage Report* (Form C-18) with the Office of Comptroller (Comptroller) in a timely manner. The Calendar Year 2024 Form C-18 was filed 363 days late.

SAMS (Procedure 09.10.40) states the Form C-18 should be filed with the Comptroller no later than January 31 for the preceding calendar year.

- Two of eight (25%) Accounts Receivable Activity (Form C-97) tested did not have documentation retained to indicate the dates the forms were filed with the Comptroller.

SAMS (Procedure 26.30.10) states Form C-97 must be received by the Comptroller no later than the last day of the month following the end of the quarter.

- For two of two (100%) leases tested, the ALPLM did not provide the Accounting for Leases-Lessor Form (Form SCO-561). Therefore, we were unable to determine whether the Forms SCO-561 were properly completed or timely submitted.

SAMS (Procedure 27.20.61) requires the ALPLM to complete and file Form SCO-561 with the Comptroller. The Comptroller requires Form SCO-561 to be filed by April 30 if the lease was entered into between July 1<sup>st</sup> and March 31<sup>st</sup> or filed by July 15<sup>th</sup> for leases entered into between April 1<sup>st</sup> and June 30<sup>th</sup>.

ALPLM management indicated the issues noted were due to competing priorities, staffing limitations, significant turnover among fiscal staff, and being unfamiliar with the reporting requirements.

Failure to submit statutorily required reports and information prevents the appropriate oversight authorities from receiving relevant feedback and monitoring on programs and can have an effect on future decisions. Moreover, failure to submit such reports and accurate information represents noncompliance with applicable State laws and regulations. (Finding Code No. 2025-003, 2023-003, 2021-004)

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2025-003      **FINDING**      (Inadequate Controls Over Reporting Requirements) (Continued)

**RECOMMENDATION**

We recommend the ALPLM strengthen its internal controls over reporting to ensure statutorily required reports are completed accurately and submitted timely as required by State laws and SAMS.

**ALPLM RESPONSE**

Concur.

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2025-004      **FINDING**      (Inadequate Controls Over Monthly Reconciliations)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain adequate controls over monthly reconciliations.

The ALPLM expended \$16.8 million and \$17.3 million from three funds in Fiscal Years 2024 and 2025, respectively. In addition, the ALPLM collected and deposited \$2.3 million and \$2.3 million into three funds in Fiscal Years 2024 and 2025, respectively.

During testing of the ALPLM’s monthly reconciliations we noted the following:

- Thirteen of 28 (46%) monthly reconciliations of the ALPLM’s internal records to the Office of Comptroller’s (Comptroller) *Monthly Obligation Activity Report* (SC-15) or the *Monthly Agency Contract Report* (SC-14) were not performed.
- Eight of 28 (29%) monthly reconciliations of the ALPLM’s internal records to the Comptroller’s *Monthly Appropriations Status Report* (SB01) reconciliations were not performed.
- Five of 28 (18%) monthly reconciliations of the ALPLM’s internal records to the Comptroller’s SB01 were not prepared timely, ranging from 7 to 68 days late.
- Three of 24 (13%) monthly reconciliations of the ALPLM’s internal records to the Comptroller’s *Monthly Revenue Status Report* (SB04) were not performed.
- Eight of 24 (33%) SB04 reconciliations were not prepared timely, ranging from 7 to 134 days late.
- Five of 24 (21%) SB04 reconciliations did not include all receipt accounts; therefore, the reconciliations were incomplete.
- Thirty-two of 48 (67%) monthly reconciliations of the ALPLM’s internal records to the Comptroller’s *Monthly Cash Report* (SB05) for two funds were not performed.
- Two of 48 (4%) monthly reconciliations of the ALPLM’s internal records to the Comptroller’s SB05 were performed seven and 68 days late.
- ALPLM did not provide explanation for any of (100%) the monthly differences totaling \$89,411.03 in the SB01 Report for Fiscal Year 2024.
- ALPLM did not provide explanation for any of (100%) the monthly differences totaling \$13,324.97 in the SB01 Report for Fiscal Year 2025.

This finding was first noted during the examination of the two years ended June 30, 2019, and the ALPLM officials took steps to implement corrective actions; however, exceptions still persist. In addition, the ALPLM’s management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

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2025-004      **FINDING**      (Inadequate Controls Over Monthly Reconciliations) (Continued)

The Statewide Accounting Management System (SAMS) Manual (Procedure 07.30.20) requires the ALPLM to reconcile its records to the Comptroller’s SB01, SB04, SB05, SC14 or SC15 on a monthly basis within 60 days of month end to ensure the early detection and correction of errors.

ALPLM management stated the deficiencies noted above were due to competing priorities and staffing shortages, which contributed to delays in completing reconciliations and oversight of reconciliations not performed.

Failure to timely and properly document reconciliations of the ALPLM’s records to the Comptroller’s reports hinders the ability of staff to identify and correct errors which could result in incomplete and inaccurate financial information and represents noncompliance with SAMS. (Finding Code No. 2025-004, 2023-004, 2021-003, 2019-004)

**RECOMMENDATION**

We recommend the ALPLM strengthen its internal controls to ensure all required monthly reconciliations are performed, documented, and reviewed timely.

**ALPLM RESPONSE**

Concur.

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2025-005      **FINDING**      (Inadequate Controls Over Receipts Processing)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain adequate control over processing of receipts and refund receipts.

During testing, we noted:

- The ALPLM did not provide a complete and accurate detailed itemized account for all monies received during fiscal years 2024 and 2025.
- Four of four (100%) refund receipts tested, totaling \$18,140, could not be traced to the ALPLM detailed itemized account for all monies received.

Due to this condition, we were unable to conclude whether the ALPLM’s population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36). *Even given the population limitation noted above, which hindered the ability of the accountants to conclude whether selected samples were representative of the population as a whole*, we performed testing of receipts and refunds and noted:

- One of 40 (3%) receipts tested, for \$9,174, did not include documentation of date deposited. Therefore, we were unable to determine if the receipt was deposited on a timely basis.
- Nine of 40 (23%) receipts tested, totaling \$60,204, did not include documentation of date received. Therefore, we were unable to determine if the receipts were deposited on a timely basis.
- Three of 40 (8%) receipts tested, totaling \$4,630, were not deposited on a timely basis. Deposits were between one to 37 days late.
- Four of four (100%) refund receipts tested, totaling \$18,140, did not include documentation of date received. Therefore, we were unable to determine if the refund receipts were timely deposited.

The State Officers and Employee Money Disposition Act (30 ILCS 230/2) requires every agency maintain in proper books a detailed itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, and purpose and amount, and the date and manner of disbursement. All monies shall be paid into the State treasury the gross amount of money so received on the day of actual physical receipt with respect to any single item of receipt exceeding \$10,000, within 24 hours of actual physical receipt with respect to an accumulation of receipts of \$10,000 or more, or within 48 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$500, but less than \$10,000, disregarding holidays, Saturdays and Sundays, after the receipt of same, without any deduction on account of salaries, fees, costs, charges, expenses or claims of any description whatever.

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2025-005      **FINDING**      (Inadequate Controls Over Receipts Processing) (Continued)

The State Records Act (5 ILCS 160/8) requires the head of each agency to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

ALPLM management indicated the deficiencies noted above were due to competing priorities.

Failure to maintain adequate controls over receipts and refunds increases the risk of revenue loss or theft and represents noncompliance with State laws, rules, and regulations. (Finding Code No. 2025-005, 2023-006, 2021-001, 2019-001)

**RECOMMENDATION**

We recommend the ALPLM maintain a detailed itemized account of all moneys received and strengthen its controls over receipts to ensure timely deposits are made as required by State Law.

**ALPLM RESPONSE**

Concur.

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2025-006      **FINDING**      (Inadequate Controls Over Locally Held Funds)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain adequate controls over administration of its Locally Held Funds.

During testing of the reconciliation of the ALPLM’s Locally Held Fund and the Report of Receipts and Disbursements for Locally Held Funds (Report), we noted:

- Forty-eight of 48 (100%) formal locally held fund reconciliations were not completed.
- One of four (25%) fiscal year-end reported C-17 balances tested did not agree to the ALPLM’s fiscal year-end unreconciled bank records. We noted a difference of \$17,260 for Fiscal Year 2024 for the ALPLM Public Trust Fund.
- Five of 16 (31%) C-17 reports were not timely filed. Late filings ranged from 1 to 6 days late.

The Statewide Accounting Management System Manual (SAMS) (Procedure 07.30.20) states the effectiveness of any accounting system is dependent on the accuracy of data submitted and requires the ALPLM to complete locally held fund reconciliations withing 60 days of the month end.

SAMS (Procedure 33.13.20) requires the ALPLM to file the Reports no later than the last day of the month following the last day of the quarter.

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 transfers of assets, resources, or fund 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.

ALPLM management indicated the deficiencies noted above were due to competing priorities and oversight.

Failure to perform monthly reconciliations of the ALPLM’s records hinders the ability of staff to identify and correct errors which could result in incomplete or inaccurate financial information. Failure to timely provide accurate Reports prevents the Comptroller from maintaining accurate year-to-date receipts, disbursements, and balances of locally held funds. (Finding Code No. 2025-006)

**RECOMMENDATION**

We recommend the ALPLM to enhance and formalize internal controls over the administration of Locally Held Funds to ensure complete supporting documentation is maintained in addition to performing timely reconciliations and timely filing reports.

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2025-006      **FINDING**      (Inadequate Controls Over Locally Held Funds) (Continued)

**ALPLM RESPONSE**

Concur.

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2025-007      **FINDING**      (Inadequate Controls Over Census Data)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not complete a census data reconciliation to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the ALPLM's employees are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Finally, we noted CMS' actuaries use SERS' census data records to prepare the OPEB actuarial valuation.

During testing, we noted the ALPLM did not perform its Fiscal Year 2023 and Fiscal Year 2024 reconciliation of its census data recorded by SERS to its internal records.

For employers participating in plans with multiple-employer and cost-sharing characteristics, the American Institute of Certified Public Accountants' Audit and Accounting Guide: State and Local Governments (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Further, the State Records Act (5 ILCS 160/8) requires the ALPLM make and preserve records containing adequate and proper documentation of its essential transactions to protect the legal and financial rights of the State and of persons directly affected by the ALPLM's activities.

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2025-007      **FINDING**      (Inadequate Controls Over Census Data) (Continued)

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the ALPLM to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

ALPLM management indicated the census data reconciliation was not performed due to employee oversight and competing priorities.

Failure to reconcile active members' census data reported to and held by SERS to the Council's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the State's pension and OPEB balances, which may result in a misstatement of these amounts. (Finding Code No. 2025-007)

**RECOMMENDATION**

We recommend the ALPLM to develop procedures to annually obtain and reconcile the SERS incremental changes in the ALPLM's census data records to the ALPLM's internal supporting records.

**ALPLM RESPONSE**

Concur.

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2025-008      **FINDING**      (Inadequate Controls Over Fee Imposition Reports)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not submit accurate Agency Fee Imposition Reports (Report) to the Office of Comptroller (Comptroller).

During testing, we noted the following:

- The ALPLM did not provide documentation the Fiscal Year 2024 Report was timely filed with the Comptroller.
- The ALPLM did not provide documentation the Fiscal Year 2025 Report was compiled or filed with the Comptroller.
- The ALPLM did not provide documentation to support the fees reported for Fiscal Year 2024. The ALPLM reported four fees totaling \$1,562,651. However, Comptroller data shows five fees totaling \$1,648,296, a difference of \$85,645, including \$55,965 in membership fees not reported by the ALPLM. The ALPLM did not provide an explanation or reconciliation of the difference.

The State Comptroller Act (15 ILCS 405/16.2) and Statewide Accounting Management System (SAMS) Manual (Procedure 33.16.20) require the ALPLM to submit the Agency Fee Imposition Report to the Comptroller by August 1st after the end of each fiscal year. In addition, good internal controls require accurate information be presented in the Reports.

ALPLM management indicated the exceptions noted above was due to staff turnover and competing priorities.

Failure to file accurate Reports results in the Comptroller reporting inaccurate fee information for all agencies to the General Assembly. (Finding Code No. 2025-008)

**RECOMMENDATION**

We recommend the ALPLM establish and document internal controls to ensure all Reports are filed with the Comptroller and documentation is retained. Additionally, we recommend the ALPLM strengthen internal controls to ensure all fees are accurate and reconciled to internal records.

**ALPLM RESPONSE**

Concur.

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2025-009      **FINDING**      (Inadequate Controls Over Awards and Grants)

The Abraham Lincoln Presidential Library and Museum (ALPLM) failed to have adequate controls over Awards and Grants.

During our testing, we requested the ALPLM provide a listing of grants in effect for Fiscal Years 2024 and 2025. The ALPLM was unable to provide a complete listing of grants in effect. However, the ALPLM did provide documentation for one grant that was in effect during Fiscal Years 2024 and 2025.

Due to these conditions, we were unable to conclude whether the ALPLM’s population records were sufficiently precise and detailed, as required under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36), to perform testing over the ALPLM’s grant agreements.

*Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as a whole*, we performed testing on the one grant we received documentation for and noted the following:

- One (100%) grant agreement tested lacked documentation indicating ALPLM fulfilled all requirements of the grant agreement. Specifically, ALPLM did not provide documentation demonstrating it:
  - Used the grant solely for the purpose stated in the accompanying cover letter, which was not provided to the auditors;
  - Recognized the Grantor as the Elizabeth Morse Genius Charitable Trust and displayed the Trust logo in printed materials such as annual reports, press releases, or articles publicizing the grant;
  - obtained prior approval for press releases;
  - submitted a report to the Grantor summarizing the program for which the grant was received and addressing whether the goals set forth in the proposal were met, as the proposal was not provided to the auditors;
  - submitted a budget-to-actual comparison report to the Grantor; and
  - requested permission from the Grantor to either retain or return unexpended grant funds and any interest earned thereon, if applicable.

The Fiscal Controls and Internal Auditing Act (Act) (30 ILCS 10/3001) requires ALPLM to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assts, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparations of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.

The State Records Act (5 ILCS 160/8) requires the head of each agency to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency’s activities.

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2025-009      **FINDING**      (Inadequate Controls Over Awards and Grants) (Continued)

ALPLM management indicated lack of resources and competing priorities caused the noncompliance.

Failure to adequately maintain a listing of all grant agreements in effect is noncompliance with the Act. Noncompliance with grant agreements could subject ALPLM to a loss of grant funds. (Finding Code No. 2025-009)

**RECOMMENDATION**

We recommend the ALPLM maintain a detailed listing of all grant agreements in effect for the ALPLM and strengthen its internal controls over grants to ensure documentation is retained to support all requirements specified in the grant agreements are fulfilled.

**ALPLM RESPONSE**

Disagrees. The agency can provide documentation that verifies reporting compliance.

**ACCOUNTANT’S COMMENT**

If the ALPLM had documentation verifying its compliance regarding reporting, it should have provided it to the accountants during fieldwork.

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2025-010      **FINDING**      (Voucher Processing Weakness)

The Abraham Lincoln Presidential Library and Museum (ALPLM) did not timely submit its vouchers for payment to the Comptroller’s Office and approve for payment all interest due to vendors during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the ALPLM to determine whether certain key attributes were properly entered by the ALPLM’s staff into ERP. In order to determine the operating effectiveness of the ALPLM’s internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into ERP based on supporting documentation. The attributes tested were (1) vendor information, (2) expenditure amount, (3) object of expenditure, and (4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

We then conducted an analysis of the ALPLM’s expenditures data for fiscal years 2024 and 2025 and noted the following:

- The ALPLM owed 9 vendors interest totaling \$13,954 in fiscal years 2024 and 2025; however, the ALPLM had not approved these vouchers for payment to the vendors.

The State Prompt Payment Act (Act) (30 ILCS 540) requires agencies to pay vendors who had not been paid within 90 days of receipt of a proper bill or invoice interest.

- The ALPLM did not timely approve 679 of 3,943 (17%) vouchers processed during the examination period, totaling \$3,717,333. We noted these vouchers were approved between 31 and 366 days after receipt of a proper bill or other obligating document.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the ALPLM to timely review each vendor’s invoice and approve proper bills within 30 days after receipt. The Code (74 Ill. Admin. Code 1000.50) also requires the ALPLM to process payments within 30 days after physical receipt of Internal Service Fund bills.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers 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.

ALPLM management indicated the issues noted were due to oversight, competing priorities, staff availability, and human error.

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2025-010      **FINDING**      (Voucher Processing Weakness) (Continued)

Failure to timely process proper bills and obligations due may result in noncompliance, unnecessary interest charges, and cash flow challenges for payees. Further, failure to approve vouchers for payment of interest due represents noncompliance with the Act. (Finding Code No. 2025-010, 2023-005, 2021-007, 2019-013)

**RECOMMENDATION**

We recommend the ALPLM timely approve proper bills and obligations due and approve vouchers for payment of interest due to vendors.

**ALPLM RESPONSE**

Concur.

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2025-011      **FINDING**      (Lack of Disaster Recovery Plan Testing)

The Abraham Lincoln Presidential Library and Museum (ALPLM) had not performed a comprehensive disaster recovery testing.

The ALPLM carries out its daily operations using applications to track artifacts maintained and to track various events held. During our review, we noted the ALPLM had not conducted a comprehensive disaster recovery test of its applications during the examination period.

The *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology (NIST) requires entities to develop and regularly test their 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.

ALPLM management indicated the exception noted above was due to staff turnover and competing priorities.

Failure to have an adequately tested contingency plans leaves the ALPLM exposed to the potential of failing to recover applications and data within an acceptable timeframe. (Finding Code No. 2025-011, 2023-008, 2021-011)

**RECOMMENDATION**

We recommend the ALPLM to conduct a formal comprehensive disaster recovery test of its applications.

**ALPLM RESPONSE**

Concur.

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2025-012      **FINDING**      (Weaknesses in Cybersecurity Programs and Practices)

The Abraham Lincoln Presidential Library and Museum (ALPLM) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential 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 the examination of the ALPLM’s cybersecurity program, practices, and control of confidential information, we noted the ALPLM had not:

- Developed a formal, comprehensive, adequate, and communicated security program (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 or performed a comprehensive risk assessment to identify and ensure adequate protection of information.
- Evaluated and implemented appropriate controls to reduce the risk of attack.
- Developed a data classification methodology, classified its data, and ensured adequate protection of their data.
- Adequately monitored and assessed risks or vulnerabilities of information systems and data.
- Developed policies and procedures on tracking confidential information on missing equipment and data wiping to ensure retrieval of sensitive data and software by the agency or the university prior to either its sale, donation, or transfer is prevented.

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 (NIST) 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.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the ALPLM 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.

ALPLM management indicated employee turnover and competing priorities caused a delay in the completion of these activities.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the ALPLM’s confidential and personal information being susceptible to cyber attacks and unauthorized disclosure. (Finding Code No. 2025-012, 2023-009, 2021-012)

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2025-012      **FINDING**      (Weaknesses in Cybersecurity Programs and Practices) (Continued)

**RECOMMENDATION**

We recommend the ALPLM:

- Develop a formal, comprehensive, adequate, and communicated security program (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.
- Perform a formal risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.
- Evaluate and implement appropriate controls to reduce the risk of attack.
- Develop a data classification policy, classify its data, and ensure adequate protection of their data.
- Develop policies and procedures to monitor and assess risks or vulnerabilities of information systems and data; and
- Develop policies and procedures on tracking confidential information on equipment.

**ALPLM RESPONSE**

Concur.

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2025-013      **FINDING**      (Weaknesses in System Access Controls)

The Abraham Lincoln Presidential Library and Museum (ALPLM) had not implemented adequate internal controls related to applications access and control.

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

In addition, the ALPLM did not conduct annual reviews of access rights to the Department of Innovation and Technology's (DoIT) Central Payroll System (CPS) during the examination period. As a result, we noted six former employees still had access to CPS.

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 (NIST), Access Control section, requires entities to develop access provisioning policies and procedures and ensure access is provided on a needed basis.

ALPLM management indicated the exceptions noted were due to limited staff and employee turnover.

The lack of adequate controls over access could result in unauthorized access and disclosure of confidential information. (Finding Code No. 2025-013, 2023-010)

**RECOMMENDATION**

We recommend the ALPLM to periodically obtain and review security access reports and ensure timely removal of access of terminated employees and appropriateness of user access rights.

**ALPLM RESPONSE**

Concur.

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2025-014      **FINDING**      (Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers)

The Abraham Lincoln Presidential Library and Museum (ALPLM) had not implemented adequate internal controls over its service providers.

We requested the ALPLM provide the population of service providers utilized to determine if they had reviewed the internal controls over their service providers. In response to our request, the ALPLM identified six service providers. During testing, we noted the ALPLM had not:

- Developed a process for identifying service providers and assessing the effect on internal controls of these services.
- Obtained System and Organization Control (SOC) reports or conducted independent internal control reviews of its service provider.
- Conducted an analysis of SOC reports to determine the impact of the modified opinion(s) or the noted deviations.
- Conducted an analysis of the Complementary User Entity Controls (CUECs) documented in SOC reports.
- Obtained and reviewed SOC reports for subservice organizations or performed alternative procedures to determine the impact on its internal control environment.

The ALPLM is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to assure its critical and confidential data are adequately safeguarded. This responsibility is not limited due to the processes being outsourced.

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 SOC reports or independent reviews.

ALPLM management indicated the exceptions noted above were due to staffing limitations and competing priorities.

Without having reviewed a SOC report or another form of independent internal controls review, the ALPLM does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2025-014)

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2025-014      **FINDING**      (Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers) (Continued)

**RECOMMENDATION**

We recommend the ALPLM:

- Develop a process for identifying service providers and assessing the effect on internal controls of these services;
- Obtain SOC reports or conduct independent internal control reviews of its service provider;
- Conduct an analysis of SOC reports to determine the impact of the modified opinion(s) or the noted deviations;
- Conduct an analysis of the CUECs documented in SOC reports; and
- Obtain and review SOC reports for subservice organizations or perform alternative procedures to determine the impact on its internal control environment.

**ALPLM RESPONSE**

Concur.

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
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2025-015      **FINDING**      (Weaknesses with Payment Card Industry Data Security Standards)

The Abraham Lincoln Presidential Library and Museum (ALPLM) had not completed all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).

The ALPLM accepted credit card payments for visitor transactions at the ALPLM. In Fiscal Year 2024 and Fiscal Year 2025, the ALPLM handled transactions totaling \$1,105,084 and \$1,307,712, respectively. The ALPLM was unable to provide the total number of transactions during Fiscal Year 2024 and Fiscal Year 2025.

Upon review of the ALPLM’s efforts to ensure compliance with PCI DSS, we noted the ALPLM had not:

- Completed a Self-Assessment Questionnaire (SAQ) and formally assessed each program accepting credit card payments and matched the methods of payment to the SAQ during Fiscal Year 2024 and Fiscal Year 2025.
- Obtained the annual Attestation of Compliance (AOC) of its third-party service providers utilized in processing credit card transactions during Fiscal Year 2024.

The PCI Standards require merchants (i.e., any entity that accepts credit card payments) to assess their environment and validate compliance with PCI on an annual basis. Per PCI DSS, at a minimum a SAQ A must be completed by all entities, including those using ePay. The SAQ A highlights specific requirements to restrict access to paper and electronic media containing cardholder data, destruction of such media when it is no longer needed, and requirements for managing service providers. As additional elements, such as face-to-face acceptance of credit cards and point-of-sale solutions, are introduced into the credit card environment being assessed, additional PCI DSS requirements apply.

ALPLM management indicated the exceptions noted above were due to competing priorities.

Confidential and personally identifiable information collected by ALPLM should be adequately secured at all times. Failure to establish and maintain adequate procedures to handle and protect confidential and personally identifiable information could result in identity theft or other unintended use. (Finding Code No. 2025-015)

**RECOMMENDATION**

We recommend the ALPLM, at least annually, assess each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate SAQ. Additionally, we recommend the ALPLM, at least annually, obtain the AOC of its third-party service providers utilized in processing credit card transactions.

**ALPLM RESPONSE**

Concur.

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

A. **FINDING** (Inadequate Control Over Grant Agreement)

During the prior examination, the Abraham Lincoln Presidential Library and Museum (ALPM) did not maintain adequate control over an intergovernmental grant agreement under its purview during the examination period. Specifically, the ALPLM failed to provide documentation to support submission of required reports.

During the current examination, our testing noted the ALPLM improved their controls over its intergovernmental agreements and the ALPLM maintained compliance with its internal controls over intergovernmental agreements during the examination period. (Finding Code No. 2023-007, 2021-006)