

**STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

**STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Office Officials	1
Management Assertion Letter	2
State Compliance Report	
Summary	3
Independent Accountant's Report on State Compliance and on Internal Control over Compliance	4
Schedule of Findings	
Current Finding	7
Prior Finding Not Repeated	9

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

OAC AGENCY OFFICIALS

Architect of the Capitol (10/15/19 to Present)	Mrs. Andrea Aggertt
Interim Director (7/1/15 to 10/14/19)	Mr. Mark Flowers
Senior Project Manager (7/1/19 to Present)	Mr. Mark Flowers
Admin. Asst/Fiscal Officer (7/1/19 to Present)	Mrs. Sue Friedrich

OAC BOARD OFFICERS

Ex-officio by change of Statute (2/1/04)

Co-Chairpersons of the Board (7/1/19 to Present)
Mr. Tim Anderson, Secretary of the Senate
Mr. John Hollman, Clerk of the House

Member of the Boards
Mr. Scott Kaiser, Assistant Secretary of the Senate
Mr. Bradley Bolin, Assistant Clerk of the House

BOARD OFFICE

The Office's primary administrative office is located at:

William G. Stratton Building
401 S. Spring Street, Room 602
Springfield, Illinois 62706



THE OFFICE OF THE ARCHITECT OF THE CAPITOL

401 S. Spring Street, Suite 602 Stratton Bldg., Springfield, Illinois 62706
Telephone: 217.782.7863 Facsimile: 217.524.1873

Andrea M. Aggertt
AIA, NCARB
Architect of the Capitol

MANAGEMENT ASSERTION LETTER

December 5, 2022

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Office of the Architect of the Capitol (Office). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Office has materially complied with the specified requirements listed below.

- A. The Officer 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.

Yours truly,

State of Illinois, Office of the Architect of the Capitol

SIGNED ORIGINAL ON FILE

Andrea Aggertt, Architect of the Capitol

SIGNED ORIGINAL ON FILE

Sue Friedrich, Fiscal Officer

**STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	1	2
Repeated Findings	1	1
Prior Recommendations Implemented or Not Repeated	1	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-001	7	2019/2019	Noncompliance with Interagency Agreement	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	9	2019/2009	Unimplemented Long-Range Master Plan	

EXIT CONFERENCE

The Office waived an exit conference in a correspondence from Mrs. Andrea Aggertt, Architect of the Capitol, on December 5, 2022. The responses to the recommendations were provided by Mrs. Aggertt, in a correspondence dated December 5, 2022.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Office of the Architect of the Capitol

Report on State Compliance

We have examined compliance by the State of Illinois, Office of the Architect of the Capitol (Office) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2021. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Office has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Office are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

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 meet our other ethical responsibilities in accordance with relevant ethical requirements related 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, 2021, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as item 2021-001.

The Office's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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 item 2021-001 that we consider to be a significant deficiency.

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

The Office's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
December 5, 2022

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Noncompliance with Interagency Agreement)

The Office of the Architect of the Capitol (Office) did not comply with its interagency agreement with the Capital Development Board (CDB).

Per the interagency agreement signed on November 9, 2018, the Office was required to comply with the Illinois Procurement Code (Code) on all projects related to renovations of the North Wing of the State Capitol Building and the master plan for the legislative complex on which the CDB provided assistance. One contract was executed during the examination period related to the agreement.

We noted the following:

- Documentation of the Office’s vendor decisions and conclusions was not maintained, including the decision to award a contract without performing qualifications-based selection procedures during the examination period. Office personnel indicated they determined, in consultation with the CDB, it was in the best interest of the State to use the same vendor for this architectural and engineering contract as was used in prior renovations of the South and West Wings of the State Capitol Building, instead of reopening the project to prospective bidders and awarding the contract pursuant to qualifications-based selection procedures. However, these conclusions were not contemporaneously documented, nor were the cost factors or other information used in making this determination.

The Code (30 ILCS 500/30-15(c)) requires all construction-related professional services contracts to be awarded in accordance with the provisions of the Architectural, Engineering, and Land Surveying Qualifications Based Selection Act (Act). The Act (30 ILCS 535/25) requires no less than a 14-day advance notice to be published in a professional services bulletin or advertised within the official State newspaper setting forth the projects and services to be procured for all project proposals requiring architectural, engineering, or land surveying services for a State agency.

- The Office did not report any communications relating to this contract to the Illinois Procurement Policy Board (PPB).

The Code (30 ILCS 500/50-39(a)) requires any written or oral communication received by a State employee who, by the nature of his or her duties, has the authority to participate personally and substantially in the decision to award a State contract and that imparts or requests material information or makes a material argument regarding potential action concerning an active procurement matter, shall be reported to the PPB.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Noncompliance with Interagency Agreement) – Continued

Office management indicated their decision to continue working with the vendor who had completed previous renovations within the State Capitol Building was in the best interest of the State. Documentation to this effect was not prepared and maintained due to an employee error. Office management also indicated the contract originally awarded to this vendor for prior renovation projects in 2004 was awarded pursuant to qualifications-based selection procedures. In addition, Office management indicated their activities are typically exempt from the Illinois Procurement Code, and the failure to report procurement-related communications was due to an employee error.

Failure to contemporaneously document procurement-related decisions and conclusions limits the Office’s ability to substantiate compliance with the Code. In addition, failure to document and report written and oral communications received regarding an active procurement matter represents noncompliance with the Code. (Finding Code No. 2021-001, 2019-002)

RECOMMENDATION

We recommend the Office contemporaneously document all procurement-related decisions and conclusions drawn. We also recommend the Office document and report all written and oral communications received regarding an active procurement matter to the PPB.

OFFICE RESPONSE

The Office accepts the finding. The Office determined it was in the best interest of the State to use historical knowledge to address the renovations of a complicated building that has very little original documentation. Due to years of working knowledge being held within the minds of those previously working on the building, we determined it was best for the building to continue and use the same consultant. In the next 6 months, the Office will work to amend the interagency agreement between the Capitol Development Board and the Office of the Architect of the Capitol.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2021

A. **FINDING** (Unimplemented Long-Range Master Plan)

During the prior examination, the Office of the Architect of the Capitol (Office) had not completed or implemented a long-range master plan of development for the State’s Capitol Building and legislative complex.

During the current examination, our testing indicated the Office prepared and issued a long-range master plan of development for the State’s Capitol Building and legislative complex. (Finding Code No. 2019-001, 2017-001, 2015-001, 2013-001, 11-1, 09-2)