



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS COMMUNITY COLLEGE BOARD

State Compliance Examination
For the Year Ended June 30, 2021

Release Date: June 16, 2022

FINDINGS THIS AUDIT:	1
FINDINGS LAST AUDIT:	7

DISCLAIMER

Because of the limitation on the scope of our examination, as more fully described in Finding 2021-001 of the report, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the Board complied with the specified requirements which comprise a State compliance examination. The Codification of Statements on Standards for Attestation Engagements (AT- C § 205.74) states a “practitioner should **disclaim an opinion** when the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, and the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be both material and pervasive.” Since we were unable to conduct testing we also could not follow up on prior year findings.

SYNOPSIS

- (21-01) The Board failed to maintain electronic records of its activity during Fiscal Year 2021.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

FAILURE TO MAINTAIN ELECTRONIC RECORDS

The Board failed to maintain electronic records of its activity during Fiscal Year 2021.

**Total loss of IT environment,
applications, and data**

On July 1, 2022, the Board's Information Technology (IT) environment encountered a catastrophic hardware failure, resulting in the total loss of their IT environment, applications, and data. Further, the Board had determined the backups of their IT environment, applications, and data had not been completed successfully. Therefore, the Board's IT environment, applications, and data did not exist in order for the accountants to conduct an examination to determine the Board's compliance with the specified requirements as described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies*. (Finding 1, page 9).

We recommended the Board continue to work to restore their IT environment, applications, and data. In addition, we recommend the Board ensure its backups complete successfully.

Board management agreed

Board officials agreed with the finding and indicated the hardware failure occurred during a City of Springfield electrical power outage while powering off and on the aged IT infrastructure. Board IT staff have implemented the following processes to protect IT infrastructure and electronic records during future power outages, which includes the upcoming installation of new servers and backup equipment.

1. ICCB, through assistance from vendor expertise, has documented the best procedures and sequence for taking down and bringing back up the current systems to mitigate issues in the event of a power failure. Several unscheduled power outages have occurred since July 2021 with Board IT powering systems back on without issue based on these established procedures.
2. ICCB has instituted a redundant backup process where backups are occurring under two separate solutions and IT has compared each of the backups being performed to ensure that they are the same size, same data, and contain data backed up on the same date.
3. ICCB has purchased new servers and will soon be transitioning to new application servers/backup servers to position ICCB appropriately with a modern IT infrastructure in the event of future power outages or hardware failures. Moving from the current to new

systems will ensure resiliency and strengthen current backup processes further.

4. ICCB is in the process of acquiring new backup hardware and software that will be fully integrated with our new and updated server environment.

Additionally, the Board is procuring disaster data recovery services with a vendor to assess, perform testing, and recover records stored on the failed hardware, which houses needed electronic records lost from the power outage.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Board for the year ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants were unable to obtain sufficient appropriate audit evidence to provide a basis for an examination opinion on whether the Board complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:JAC