



**STATE OF ILLINOIS
STATE BOARD OF ELECTIONS**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2021

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



SIKICH.COM

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 STATE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2021

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BOARD OFFICIALS

Executive Director (Through 06/30/21)	Mr. Steven Sandvoss
Executive Director (Acting) (04/05/21 – 01/18/22)	Ms. Bernadette Matthews
Executive Director	Ms. Bernadette Matthews
Chief Fiscal Officer	Mr. Jeremy Kirk
General Counsel (Through 12/31/19)	Mr. Kenneth Menzel
General Counsel (Acting) (01/01/20 – 03/15/20)	Ms. Bernadette Matthews
General Counsel (03/16/20 – Present)	Ms. Marni Malowitz

BOARD OFFICERS

Chair of the Board (As of 07/01/21)	Mr. Ian Linnabary
Chair of the Board (Through 06/30/21)	Mr. Charles Scholz
Vice-Chair of the Board (As of 07/01/21)	Ms. Casandra Watson
Vice-Chair of the Board (Through 06/30/21)	Mr. Ian Linnabary

BOARD MEMBERS

Member	Mr. William Cadigan
Member	Ms. Laura Donahue
Member	Mr. William McGuffage
Member (As of 01/01/22)	Ms. Tonya Genovese
Member (08/17/21 – 12/31/21)	Vacant
Member (Through 08/16/21)	Mr. William Haine
Member (As of 07/01/21)	Ms. Catherine McCrory
Member (Through 06/30/21)	Ms. Katherine O'Brien
Member (As of 07/01/21)	Mr. Rick Terven, Sr.

BOARD OFFICES

The State Board of Elections' primary administrative offices are located at:

69 West Washington St., Suite LL08
Chicago, Illinois 60602

2329 South MacArthur Blvd.
Springfield, Illinois 62704

STATE BOARD OF ELECTIONS

STATE OF ILLINOIS

2329 S. MacArthur Blvd.
Springfield, Illinois 62704
217/782-4141
Fax: 217/782-5959

69 W. Washington St., Pedway LL-08
Chicago, Illinois 60602
312/814-6440
Fax: 312/814-6485



EXECUTIVE DIRECTOR
Bernadette M. Matthews

BOARD MEMBERS
Ian K. Linnabary, Chair
Casandra B. Watson, Vice Chair
William J. Cadigan
Laura K. Donahue
Tonya L. Genovese
Catherine S. McCrory
William M. McGuffage
Rick S. Terven, Sr.

MANAGEMENT ASSERTION LETTER

February 16, 2022

Sikich LLP
3201 W. White Oaks Drive, Suite 102
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois State Board of Elections (Board). 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 Board'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 Board has materially complied with the specified requirements listed below.

- A. The Board 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 Board 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 Board 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 Board 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.

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- E. Money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois State Board of Elections

SIGNED ORIGINAL ON FILE

Bernadette M. Matthews, Executive Director

SIGNED ORIGINAL ON FILE

Jeremy L. Kirk, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Mami M. Malowitz, General Counsel

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 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 or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	9	8
Repeated findings	7	2
Prior recommendations implemented or not repeated	1	2

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	10	2019/ 2019	Weaknesses in Cybersecurity Programs and Practices	Material Noncompliance and Material Weakness
2021-002	13	2019/ 2017	Noncompliance with Election Code	Noncompliance and Significant Deficiency
2021-003	14	2019/ 2017	Noncompliance with Raffles and Poker Runs Act	Noncompliance and Significant Deficiency
2021-004	16	2019/ 2019	Failure to Enter into Agreement with Other State Agencies for the Transmission of Registration Member Data	Noncompliance and Significant Deficiency

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SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-005	17	2019/ 2019	Lack of Formal Change Management Process	Noncompliance and Significant Deficiency
2021-006	19	2019/ 2019	Inadequate Disaster Recovery Planning	Noncompliance and Significant Deficiency
2021-007	21	2019/ 2019	Lack of System Development Documentation	Noncompliance and Significant Deficiency
2021-008	22	NEW	Inadequate Controls over Service Providers	Material Noncompliance and Material Weakness
2021-009	24	NEW	Noncompliance with the Civil Administration Code	Noncompliance and Significant Deficiency
Prior Finding Not Repeated				
A	26	2019/ 2019	Weaknesses in Controls over State Property	

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on February 1, 2022.

Attending were:

Illinois State Board of Elections
 Bernadette Matthews, Executive Director
 Jeremy Kirk, Chief Fiscal Officer
 Jeremy Owens, Chief Information Security Officer

Sikich LLP
 Amy Sherwood, Partner
 Danielle Caldwell, Senior Manager

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Office of the Auditor General
Janis Van Durme, Audit Manager
Kathy Lovejoy, Principal of IS Audits

The responses to these recommendations were provided by Jeremy Kirk, Chief Fiscal Officer, in a correspondence dated February 8, 2022.

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Springfield, IL 62704
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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

Governing Board
State of Illinois, State Board of Elections

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, State Board of Elections (Board) 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 Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board’s compliance with the specified requirements based on our examination.

The specified requirements are:

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

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Board during the two years ended June 30, 2021. As described in the accompanying Schedule of Findings as items 2021-001 and 2021-008, the Board had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2021, in all material respects. However, the results of our procedures disclosed other 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 2021-002 through 2021-007 and 2021-009.

The Board's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on them.

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 Board 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 Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 a material weakness 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 2021-001 and 2021-008 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 2021-002 through 2021-007 and 2021-009 to be significant deficiencies.

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

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

Springfield, Illinois
February 16, 2022

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-001 **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The State Board of Elections (Board) had weak internal controls related to cybersecurity programs and practices.

As a result of the Board’s mission to administer the State of Illinois’ election laws and campaign laws, the Board maintains computer systems that contain large volumes of confidential or personal information such as names, addresses, and Social Security numbers of the citizens of the State.

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 our examination of the Board’s cybersecurity program, practices, and control of confidential information, we noted the Board had not:

- Developed onboarding policies
- Developed a project management framework to ensure new applications are adequately developed and implemented in accordance with management’s expectations.
- Conducted a comprehensive risk assessment or implemented risk reducing internal controls as they relate to the risk assessment.
- Classified its data to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.

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 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 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.

Board management indicated the lack of human resources resulted in the weaknesses.

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2021-001 **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

Weak cybersecurity programs and practices could result in unidentified risks and vulnerabilities, which could ultimately lead to the Board’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-001, 2019-001)

RECOMMENDATION

The Board has ultimate responsibility for ensuring their systems and data are properly protected. Specifically, we recommend the Board:

- Develop onboarding policies
- Develop a project management framework to ensure new applications are adequately developed and implemented in accordance with management’s expectations.
- Conduct a comprehensive risk assessment and implement risk reducing internal controls as they relate to the risk assessment.
- Classify its data to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.

BOARD RESPONSE

The Board agrees with the first bullet point in the finding. The Board does have onboarding procedures that are adhered to; however, the Board will develop and implement an onboarding policy in accordance with the auditor’s recommendations.

The Board agrees with the second bullet point in the finding. The Board has begun drafting policies, standards, and procedures in accordance with the auditor’s recommendations.

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2021-001 **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

The Board disagrees with the third bullet point in the finding. The Board performed an internal Center for Internet Security (CIS) risk assessment as a gap analysis of the CIS's logical and technical controls to determine areas of risk. The Board provided our CIS v7.1 assessment documentation to the auditors. In addition, the Board conducted internal and third-party security assessments which included penetration testing, web application assessments, and internal security assessments. These assessments were utilized to identify weaknesses in our infrastructure, processes, procedures, documentation, and quantify risk of our agency's information systems and data. Once again, documentation of these assessments was provided to the auditors. Lastly, the Board acted to mitigate weaknesses and reduce risk identified in those assessments by implementing or strengthening internal controls. The Board will continue to conduct comprehensive security and risk assessments.

The Board agrees with the fourth bullet point in the finding. The Board has a formal Data Classification Policy; however, the Board failed to document the data classifications. The Board will comply the auditor's recommendations.

ACCOUNTANT'S COMMENT

The Accountants agree the Board had a third party conduct a penetration test, conduct vulnerability scans, and review the CIS framework. However, a penetration test, vulnerability scans, and CIS review are only part of a comprehensive risk assessment. A comprehensive risk assessment also includes identifying the applications and confidential data in order to map the controls to safeguard the integrity, security and availability of the applications and data. The Board had not identified their applications and confidential data and associated risk reducing controls.

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2021-002 **FINDING** (Noncompliance with Election Code)

The State Board of Elections (Board) did not comply with certain requirements of the Election Code (10 ILCS 5) (Code) during the examination period.

As of the end of fieldwork, the Board had not established monitoring mechanisms to determine whether business entities were updating their registrations as needed, thus it was not able to determine if it should assess the requisite civil penalty.

Section 9-35(e) of the Code states the Board shall impose a civil penalty of \$1,000 per business day for failure to update a registration by a business entity as required by Section 20-160 of the Illinois Procurement Code.

Board management stated the Board is continuing to pursue a legislative remedy to remove or modify this requirement as it believes the monitoring or enforcement resources it would need to adequately implement this section of the Code are beyond the present capabilities of the Board. Further, Board management stated seeking legislative remedy has not been successful thus far.

This finding was first noted during the examination of the two years ended June 30, 2017. In the subsequent years, the Board has been unsuccessful in implementing a corrective action plan.

Failure to comply with the specific elements of the Code represents statutory noncompliance. (Finding Code No. 2021-002, 2019-002, 2017-001)

RECOMMENDATION

We recommend the Board comply with the requirements of the Election Code. If the requirements of the Code require monitoring or enforcement resources beyond the present capabilities of the Board, we recommend the Board seek assistance from outside parties to perform these duties as presently prescribed in the Election Code. Otherwise, we suggest the Board seek legislative remedies from the requirements.

BOARD RESPONSE

The Board agrees with this finding. The Board has started the process of developing a system and mechanism to monitor and enforce these provisions of the Code, which may include seeking assistance from external resources.

STATE OF ILLINOIS
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2021-003 **FINDING** (Noncompliance with Raffles and Poker Runs Act)

The State Board of Elections (Board) could not demonstrate compliance with all restrictions of the Raffles and Poker Runs Act (Act) when granting raffle licenses.

The Act (230 ILCS 15/8.1(c)) restricts the raffle licenses issued by the Board and states the following are ineligible entities for licenses:

- i. Any political committee which has an officer who has been convicted of a felony;
- ii. Any political committee which has an officer who is or has been a professional gambler or gambling promoter;
- iii. Any political committee which has an officer who is not of good moral character;
- iv. Any political committee which has an officer who is also an officer of a firm or corporation in which a person defined in (i), (ii), (iii) has a proprietary, equitable, or credit interest, or in which such a person is active or employed;
- v. Any political committee in which a person defined in (i), (ii) or (iii) is an officer, director, or employee, whether compensated or not;
- vi. Any political committee in which a person defined in (i), (ii) or (iii) is to participate in the management or operation of a raffle as defined in this Section.

We tested 40 raffle applications received from political action committees and acted upon by the Board during the examination period. We were not able to determine whether or not the Board issued raffle licenses during the examination period to entities ineligible for licenses based upon the criteria prescribed in the Act because the Board had not established a monitoring mechanism to vet this information, therefore, no information was available to review.

During the current examination period, Board management stated it supported House Bill 3710 with the 102nd General Assembly which would have amended the Act and removed language concerning the ineligibility of certain political committees from receiving a license to conduct raffles; however, as of June 30, 2021 legislation was not passed to remove the language.

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2021-003 **FINDING** (Noncompliance with Raffles and Poker Runs Act) (Continued)

Furthermore, during the current engagement period, Board management stated it amended the raffle license application to include the following information as part of the sworn verification on the application: “By signing and submitting this application, the undersigned affirmatively represents that to the best of our knowledge, no committee officer, director, employee, or person participating in the management or operation of this raffle has been convicted of a felony, is or has been a professional gambler or gambling promoter, or is not of good moral character.” Board management stated it is still continuing to pursue a legislative change to remove or modify this requirement but has been unsuccessful in this effort to date.

This finding was first noted during the examination of the two years ended June 30, 2017. In the subsequent years, the Board has been unsuccessful in implementing a corrective action plan.

Failure to comply with all required restrictions when granting raffle licenses is in violation of the Act. (Finding Code No. 2021-003, 2019-003, 2017-002)

RECOMMENDATION

We recommend the Board establish, implement, and document procedures for tracking and monitoring raffle licenses to ensure compliance under the Raffles and Poker Runs Act. If those specific requirements of the Act require monitoring or enforcement resources beyond the present capabilities of the Board, we recommend the Board seek assistance from outside parties to perform these duties as presently prescribed in the Act. Otherwise, we recommend the Board continue its efforts to seek legislative remedies from the requirement.

BOARD RESPONSE

The Board agrees with this finding. The Board will attempt to develop a mechanism to monitor these provisions of the Code, which may include seeking assistance from external resources. The Board is currently seeking a legislative remedy.

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2021-004 **FINDING** (Failure to Enter into Agreement with Other State Agencies for the Transmission of Registration Member Data)

The State Board of Elections (Board) failed to enter into an agreement with other State agencies and provide information necessary to transmit member data under the Electronic Registration Information Center Membership Agreement.

Effective June 1, 2015, the Election Code (10 ILCS 5/1A-45(b-5)) required the Board to enter into an agreement with the Department of Human Services (DHS), the Department of Healthcare and Family Services (HFS), the Department on Aging (DoA), and the Department of Employment Security (IDES) to require each department to provide the Board with any information necessary to transmit member data under the Electronic Registration Information Center Membership Agreement.

During our testing, we noted the Board did not enter into an agreement with all of the required agencies. Specifically, the Board did not enter into agreements with DHS or IDES.

Board management indicated it has been in discussions with DHS and IDES, but has thus far been unsuccessful in reducing those discussions to writing.

Failure to enter into an agreement with all of the required State agencies represents noncompliance with the Election Code and inhibits the transmission of crucial member data as required by the Electronic Registration Information Center Membership Agreement. (Finding Code No. 2021-004, 2019-005)

RECOMMENDATION

We recommend the Board comply with the Election Code or seek a legislative remedy.

BOARD RESPONSE

The Board agrees with the finding. The Board will continue outreach and discussions with DHS and IDES in order to come to an agreement with those agencies and ensure compliance.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
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2021-005 **FINDING** (Lack of Formal Change Management Process)

The State Board of Elections (Board) had not developed a change management process.

As a result of the Board’s mission to administer the State of Illinois’ election laws and campaign laws, the Board maintained several critical, confidential, and/or financial applications, such as the Voter Registration System (IVRS) and the eCanvass Website (precinct upload election data to website).

During our examination, we noted the Board had not developed comprehensive change management policies and procedures to control changes to their applications and data. The Board utilized the Production Push Request form to obtain approval for movement of changes to the production environment. However, the form did not document user approval, a description and results of the testing conducted, as well as who developed the change, and who moved the change to the production environment.

We requested the Board provide a listing of changes implemented during the examination period in order to determine the number and type of changes made to their applications and data; however, they did not provide the listing.

Board management indicated the exceptions noted above continued from the prior examination because of the Board’s prioritization of other initiatives.

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

The Illinois State Auditing Act (30 ILCS 5/3-12) requires each State agency, without delay, make available to the Auditor General or his or her designated representative any record or information requested.

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, Configuration Management and System and Services Acquisition sections, requires entities to document controls over changes to their environment, applications and data. Additionally, said controls are to be followed.

The lack of change management controls, could lead to unauthorized, improper, or erroneous changes to the Board’s environment, applications and data. (Finding Code No. 2021-005, 2019-006)

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For the Two Years Ended June 30, 2021

2021-005 **FINDING** (Lack of Formal Change Management Process) (Continued)

RECOMMENDATION

We recommend the Board develop and implement formal change management policies and procedures which document management and user authorization, the programmer completing the change, the testing conducted and results, the approval to move into production environment as well as who completed the move to the production environment.

In addition, we recommend the Board provide all requested documentation to the auditors upon request.

BOARD RESPONSE

The Board agrees with the finding. The Board began utilizing our ticketing system to track application changes and approvals. The system provides for tracking development, development testing, production approval, and production push phases of the application change process.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-006 **FINDING** (Inadequate Disaster Recovery Planning)

The State Board of Elections (Board) did not have an adequate disaster recovery plan and had not conducted testing.

As a result of the Board’s mission to administer the State of Illinois’ election laws and campaign laws, the Board maintains computer systems that contain large volumes of confidential or personal information such as names, addresses, and Social Security numbers of the citizens of the State.

During the prior examination, we noted the Board’s Disaster Recovery Policy did not document:

- Prioritized listing of applications,
- Detailed recovery scripts for each application,
- Recovery time objectives for each application,
- Roles and responsibilities, and
- Contact information.

In addition, we noted the Board had not conducted recovery testing during the examination period.

During the current examination, we noted the Board did not make any changes to their Disaster Recovery Policy from the prior examination. We also noted the Board had not conducted recovery testing during the examination 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 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 *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

Board management indicated the cause to be prioritization of other initiatives.

Without an adequately documented and tested disaster recovery plan, the recovery of the Board’s applications may not be able to be recovered within an acceptable time period. (Finding Code No. 2021-006, 2019-007)

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-006 **FINDING** (Inadequate Disaster Recovery Planning) (Continued)

RECOMMENDATION

We recommend the Board update its disaster recovery policy to include:

- Prioritized listing of applications,
- Detailed recovery scripts for each application,
- Recovery time objectives for the applications,
- Roles and responsibilities, and
- Contact information.

Additionally, the Board should conduct recovery testing of its applications and data at least annually.

BOARD RESPONSE

The Board agrees with the finding. The Board will develop a formal disaster recovery testing plan and ensure testing is performed annually.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-007 **FINDING** (Lack of System Development Documentation)

The State Board of Elections (Board) did not have documentation to ensure system developments were adequately planned, developed, tested, documented, approved and implemented.

During our review, we noted the Board had not developed a comprehensive system development methodology to ensure system developments were properly completed, documented, and properly approved.

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

The Risk Management Framework for Information Systems and Organizations, A System Life Cycle Approach for Security and Privacy (Special Publication 800-37) and the *Developing Cyber-Resilient Systems, A System Security Engineering Approach* (Special Publication 800-160, Volume 2) published by the National Institute of Standards and Technology requires entities to develop and document controls over system developments and to comply with the stated controls.

Board management stated the lack of system development methodology was due to ongoing issues with limited IT staff and employee turnover.

The lack of a comprehensive system development methodology could result in system developments failure to meet the Board's expectations, requirements, and resulting in additional costs. (Finding Code No. 2021-007, 2019-008)

RECOMMENDATION

We recommend the Board develop and implement a comprehensive system development methodology to ensure system development projects are adequately planned, developed, tested, documented, approved and implemented.

BOARD RESPONSE

The Board agrees with the finding. The Board will develop and implement a comprehensive system development methodology that ensures system development projects are adequately planned, developed, tested, documented, approved, and implemented.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-008 **FINDING** (Inadequate Controls over Service Providers)

The State Board of Elections (Board) had not implemented adequate internal controls over its service providers.

During our fieldwork, we requested the Board provide the population of services providers utilized during the examination to determine if the Board had reviewed the internal controls of its service providers. In response to our request, the Board provided a listing; however, it did not provide documentation demonstrating the population was complete and accurate.

Due to these conditions, we were unable to conclude the Board's population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35).

Even given the population limitations noted above, we performed testing over the two service providers identified by the Board. The Board utilized service providers for hosting services and software as a service. During our testing, we noted the Board had obtained the three System and Organization Control (SOC) reports for its service providers; however, it had not conducted an analysis of the SOC reports. In total, the Board received three SOC reports during the examination period. We noted all three SOC reports (100%) had qualified opinions due to deficiencies noted by the SOC service auditors. The Board did not perform an analysis on whether it could rely on the external service providers' controls due to deficiencies noted in the SOC reports with qualified opinions. Through our assessment of the types of deficiencies noted in the SOC reports, and the substantive testing we performed in other areas of our examination, we were able to rely on the testing and assurance provided by the SOC reports.

In addition, we noted the Board had not conducted an analysis of the complementary user entity controls (CUEC) documented in the SOC reports.

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 System and Organization Control reports or independent reviews.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-008 **FINDING** (Inadequate Controls over Service Providers) (Continued)

Board management indicted the lack of human resources led to the exceptions.

The SOC reports which include CUECs and subservice organization CUECs specifically assume the user entities will apply complementary controls included in the reports. The system descriptions within the SOC reports are designed considering these controls will be implemented by the user entities and doing so is necessary to fully achieve the control objectives covered by the SOC reports. The failure of the Board to consider the SOC report opinions and the application of the CUECs to itself lessens the effectiveness of relying on the SOC reports as an element of its financial reporting internal control structure.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Board does not have assurance the service providers' internal controls are adequate. The qualified opinions in the SOC reports indicate deficiencies in the service organizations' control environment, which could potentially impact the Board and result in inaccurate data or the loss of data. (Finding Code No. 2021-008)

RECOMMENDATION

We recommend the Board develop a process for identifying service providers. Additionally, we recommend the Board obtain SOC reports or perform independent review of internal controls associated with service providers. We also recommend the Board review the SOC reports and maintain documentation. Further, we recommend the Board monitor and document the operation of CUECs relevant to the Board's operations.

BOARD RESPONSE

The Board agrees with this finding. The Board will develop internal controls to ensure adequate control over service providers in accordance with the auditor's recommendations. In addition, since becoming aware of the deficiency, the Board has collected and reviewed all service provider SOC reports and will continue to do so.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-009 **FINDING** (Noncompliance with the Civil Administration Code)

The Illinois State Board of Elections (Board) did not submit its employment plans to the Department of Central Management Services (DCMS) and the Department of Human Rights as required by the Civil Administration Code (20 ILCS 30/20 and 20 ILCS 405/405-120 and 125) (Code) during the examination period.

During our testing, we noted the Board failed to submit in Fiscal Year 2021 its African American employment plan and its annual Hispanic, Asian-American, and Native American employment plans to DCMS and the Department of Human Rights for Fiscal Years 2020 and 2021.

The Code (20 ILCS 30/20) required the Board to report in Fiscal Year 2021 to DCMS and the Department of Human Rights, all of the Board's activities in implementing the African American Employment Plan.

The Code (20 ILCS 405/405-125) required the Board to report annually to DCMS and the Department of Human Rights, all of the Board's activities in implementing the Hispanic Employment Plan, Asian-American Employment Plan, and Native American Employment Plan.

The Board management stated the noncompliance was due to management being unaware of the statute requirements.

Failure to comply with the specific elements of the Code represents statutory noncompliance and impedes DCMS and the Department of Human Rights in their periodic review responsibilities. In addition, failure to submit the employment plans hinders the Governor's Office and the General Assembly from assessing the service needs of the Board's service populations, information on the Board's studies and monitoring success concerning the populations identified in the employment plans employed by the Board at the supervisory, technical, professional, and managerial levels and any increases in those categories from the prior years, and information concerning the Board's employment budget allocations. (Finding Code No. 2021-009).

RECOMMENDATION

We recommend the Board comply with the Civil Administration Code and submit its employment plans to the Department of Central Management Services and the Department of Human Rights.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-009 **FINDING** (Noncompliance with the Civil Administration Code) (Continued)

BOARD RESPONSE

The Board agrees with this finding. The Board will develop and submit the required employment plans to the Department of Central Management Services and Department of Human Rights.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED
For the Two Years Ended June 30, 2021

A. **FINDING** (Weaknesses in Controls over State property)

During the previous examination, the State Board of Elections (Board) did not have adequate controls over its State property. Specifically, we noted the Board did not record accurate information in its property records regarding purchase dates, did not timely record additions to its property records, and misclassified inter-agency transfers as deletions on quarterly C-15 reports.

During the current examination, our sample testing indicated the Board had adequate controls over its property control records, property additions, transfers, and deletions. (Finding Code No. 2019-004)

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
DISCLOSURES ACCOMPANYING A STATE
COMPLIANCE EXAMINATION REPORT
For the Two Years Ended June 30, 2021

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the State Board of Elections (Board) was performed by Sikich LLP.

ACCOUNTANT'S REPORT

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

This report was discussed with Board personnel at an exit conference on February 1, 2022.

Attending were:

Illinois State Board of Elections
Bernadette Matthews, Executive Director
Jeremy Kirk, Chief Fiscal Officer
Jeremy Owens, Chief Information Security Officer

Sikich LLP
Amy Sherwood, Partner
Danielle Caldwell, Senior Manager

Office of the Auditor General
Janis Van Durme, Audit Manager
Kathy Lovejoy, Principal of IS Audits

3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

SIKICH.COM

**INDEPENDENT ACCOUNTANT'S REPORT
ON DISCLOSURES ACCOMPANYING A STATE
COMPLIANCE EXAMINATION REPORT**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, State Board of Elections

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, State Board of Elections (Board) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Board's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Board, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Board we obtained as part of the Board's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

SIGNED ORIGINAL ON FILE

Springfield, IL
February 16, 2022

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2021
 (IN THOUSANDS)
 For the Fifteen Months Ended September 30, 2021

Public Act 101-0636 and 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to September 30, 2021	Total Expenditures 15 Months Ended September 30, 2021	Balances Reappropriated July 1, 2021	Balances Lapsed September 30, 2021
FISCAL YEAR 2021						
<u>APPROPRIATED FUNDS</u>						
General Revenue Fund - 001						
Operational expenses	\$ 24,482	\$ 16,062	\$ 3,504	\$ 19,566	\$ -	\$ 4,916
Reimbursement to local election authorities	6,000	4,964	-	4,964	-	1,036
Subtotal, Fund 001	<u>\$ 30,482</u>	<u>\$ 21,026</u>	<u>\$ 3,504</u>	<u>\$ 24,530</u>	<u>\$ -</u>	<u>\$ 5,952</u>
Help Illinois Vote Fund - 206						
HAVA Security Grant funds	\$ 27,132	\$ 3,000	\$ 1,635	\$ 4,635	\$ 22,497	\$ -
HAVA CARES funding to local election authorities	16,759	16,759	-	16,759	-	-
HAVA Statewide voter registration system funds	1,223	157	16	173	1,050	-
HAVA Discretionary Grant funds	207	56	-	56	151	-
Subtotal, Fund 206	<u>\$ 45,321</u>	<u>\$ 19,972</u>	<u>\$ 1,651</u>	<u>\$ 21,623</u>	<u>\$ 23,698</u>	<u>\$ -</u>
Personal Property Tax Replacement Fund - 802						
For reimbursement to counties	\$ 4,200	\$ 3,032	\$ -	\$ 3,032	\$ -	\$ 1,168
Payment of lump sum awards	787	-	764	764	-	23
Subtotal, Fund 802	<u>\$ 4,987</u>	<u>\$ 3,032</u>	<u>\$ 764</u>	<u>\$ 3,796</u>	<u>\$ -</u>	<u>\$ 1,191</u>
<u>NON APPROPRIATED FUNDS</u>						
Elections Specialist Projects Fund - 348						
General & Administrative Costs		\$ 2,763	\$ -	\$ 2,763	\$ -	\$ -
Subtotal, Fund 348		<u>\$ 2,763</u>	<u>\$ -</u>	<u>\$ 2,763</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 80,790</u>	<u>\$ 46,793</u>	<u>\$ 5,919</u>	<u>\$ 52,712</u>	<u>\$ 23,698</u>	<u>\$ 7,143</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2021.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020
 (IN THOUSANDS)
 For the Fifteen Months Ended September 30, 2020

Public Act 101-0007 and 101-0010	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020						
<u>Appropriated Funds</u>						
General Revenue Fund - 001						
Operational expenses	\$ 17,129	\$ 11,118	\$ 2,620	\$ 13,738	\$ -	\$ 3,391
Subtotal, Fund 001	<u>\$ 17,129</u>	<u>\$ 11,118</u>	<u>\$ 2,620</u>	<u>\$ 13,738</u>	<u>\$ -</u>	<u>\$ 3,391</u>
Help Illinois Vote Fund - 206						
HAVA Security Grant funds	\$ 12,368	\$ 3,514	2,520	6,034	\$ 6,334	\$ -
HAVA Statewide voter registration system funds	1,188	15	5	20	1,168	-
HAVA Discretionary Grant funds	267	64	-	64	203	-
Subtotal, Fund 206	<u>\$ 13,823</u>	<u>\$ 3,593</u>	<u>\$ 2,525</u>	<u>\$ 6,118</u>	<u>\$ 7,705</u>	<u>\$ -</u>
Personal Property Tax Replacement Fund - 802						
For reimbursement to counties	\$ 2,300	\$ 1,483	\$ -	\$ 1,483	\$ -	\$ 817
Payment of lump sum awards	793	-	779	779	-	14
Subtotal, Fund 802	<u>\$ 3,093</u>	<u>\$ 1,483</u>	<u>\$ 779</u>	<u>\$ 2,262</u>	<u>\$ -</u>	<u>\$ 831</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$ 34,045</u></u>	<u><u>\$ 16,194</u></u>	<u><u>\$ 5,924</u></u>	<u><u>\$ 22,118</u></u>	<u><u>\$ 7,705</u></u>	<u><u>\$ 4,222</u></u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>P.A. 101-0007</u>	<u>P.A. 101-0637</u>	<u>P.A. 100-0586</u>
APPROPRIATED FUNDS			
General Revenue Fund - 001			
Expenditure Authority	\$ 30,482	\$ 17,129	\$ 17,604
Expenditures:			
Operational expenses	19,566	13,738	14,514
Reimbursement to local election authorities	4,964	-	-
Total expenditures	<u>24,530</u>	<u>13,738</u>	<u>14,514</u>
Balances Lapsed	<u>\$ 5,952</u>	<u>\$ 3,391</u>	<u>\$ 3,090</u>
Help Illinois Vote Fund - 206			
Expenditure Authority	\$ 45,321	\$ 13,823	\$ 16,278
Expenditures:			
HAVA Security Grant funds	4,635	6,034	1,807
HAVA CARES funding to local election Auth.	16,759	-	-
HAVA Statewide voter registration system	173	20	69
HAVA Discretionary Grant funds	56	64	72
Total expenditures	<u>21,623</u>	<u>6,118</u>	<u>1,948</u>
Balances Reappropriated	<u>\$ 23,698</u>	<u>\$ 7,705</u>	<u>\$ 14,330</u>
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personal Property Tax Replacement Fund - 802			
Expenditure Authority	\$ 4,987	\$ 3,093	\$ 5,800
Expenditures:			
For reimbursement to counties	3,032	1,483	3,830
Payment of lump sum awards	764	779	783
Total expenditures	<u>3,796</u>	<u>2,262</u>	<u>4,613</u>
Balances Lapsed	<u>\$ 1,191</u>	<u>\$ 831</u>	<u>\$ 1,187</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2021	2020	2019
	P.A. 101-0007	P.A. 101-0637	P.A. 100-0586
<u>TOTAL APPROPRIATED FUNDS</u>			
Expenditure Authority	\$ 80,790	\$ 34,045	\$ 39,682
Expenditures	\$ 49,949	\$ 22,118	\$ 21,075
Balances Reappropriated	\$ 23,698	\$ 7,705	\$ 14,330
Balances Lapsed	\$ 7,143	\$ 4,222	\$ 4,277
<u>NONAPPROPRIATED FUNDS</u>			
Elections Special Projects Fund - 348			
Expenditures			
General & Administrative Costs	\$ 2,763	\$ -	\$ -
Total expenditures	\$ 2,763	\$ -	\$ -
<u>GRAND TOTAL - ALL FUNDS</u>			
Expenditures	\$ 52,712	\$ 22,118	\$ 21,075
<u>STATE OFFICERS' SALARIES</u>			
General Revenue Fund - 001 (State Comptroller)			
Expenditures:			
For the Board Chair and Board Vice Chair	\$ 109	\$ 109	\$ 106
For the Board Members	\$ 231	\$ 231	\$ 226
Total Expenditures	\$ 340	\$ 340	\$ 332

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2021 and September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

Note 3: The Board received appropriations during Fiscal Year 2021 from Public Act 101-0007. In addition, the Board received appropriations during Fiscal Year 2020 from Public Act 101-0637.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 COMPARATIVE SCHEDULE OF NET EXPENDITURES
 BY MAJOR ACTIVITY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2021	2020	2019
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 24,530	\$ 13,738	\$ 14,514
Percentage of Total Expenditures:	46.5%	62.1%	68.9%
Personal Services	5,345	5,002	4,783
Other Payroll Costs	448	369	353
All Other Operating Expenditures	18,737	8,367	9,378
Total Awards and Grants Expenditures:	\$ 28,182	\$ 8,380	\$ 6,561
Percentage of Total Expenditures:	53.5%	37.9%	31.1%
GRAND TOTAL - ALL EXPENDITURES	\$ 52,712	\$ 22,118	\$ 21,075

Note 1: Expenditures were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2021 and September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Fiscal Year 2021 Compared to Fiscal Year 2020

General Revenue Fund - 001

Operational expenses

The increase was primarily due to the Board expending \$5,760,015 in State matching funds for the receipt of Help American Vote Act (HAVA) Security funding and Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

Reimbursements to local election authorities

The increase was due to an Fiscal Year 2021 grant to local election authorities for costs associated with required election mailings (vote by mail ballots, early voting, COVID-19 information, etc.) leading up to the 2020 General Election.

Help Illinois Vote Fund - 206

HAVA Security Grant funds

The decrease was due to fewer expenditures related to cyber security because of the need to address public safety measures resulting from COVID-19.

HAVA CARES funding to local election authorities

The increase is a direct result of the receipt and expenditure of federal CARES Act funding during Fiscal Year 2021. No such grant funding was available in Fiscal Year 2020.

HAVA Statewide voter registration system

The increase is a direct result of the biennial voter registration mailings in Fiscal Year 2021 to eligible but unregistered voters, as required by the Board's participation in the Electronic Registration Information Center (ERIC).

Elections Special Projects Fund – 348

General & Administrative Costs

The increase is a direct result of the receipt and expenditure of a 3rd party grant received from the Center for Election Innovation (CEIR) funding during Fiscal Year 2021. No such grant funding was available in Fiscal Year 2020.

Personal Property Tax Replacement Fund – 802

Reimbursements to counties

The increase is a direct result of election judge reimbursements to local election authorities for three elections in Fiscal Year 2021 and only one election in Fiscal Year 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Fiscal Year 2020 Compared to Fiscal Year 2019

Help Illinois Vote Fund - 206

HAVA Security Grant funds

The increase was due to local election authorities taking advantage of all of their cyber security grant funding. In addition, the Board procured several cyber security hardware and software solutions to secure its network.

HAVA Statewide voter registration system

The decrease is a direct result of the biennial voter registration mailings in Fiscal Year 2019 to eligible but unregistered voters, as required by the Board's participation in Electronic Registration Information Center (ERIC).

Personal Property Tax Replacement Fund – 802

Reimbursements to counties

The decrease is a direct result of election judge reimbursements to local election authorities for three elections in Fiscal Year 2019 and only one election in Fiscal Year 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

Fiscal Year 2021

General Revenue Fund – 001

Operational Expenses

The significant lapse period spending was primarily due to the timing of billings being received closer to June 30th.

Personal Property Tax Replacement Fund - 802

Awards and Grants

The significant lapse period spending was due to the June 30th Clerk/Recorder stipend payments processed in July 2021.

Fiscal Year 2020

Help Illinois Vote Fund - 206

Awards and Grants

The significant lapse period spending was primarily due to the Help America Vote Act (HAVA) Security grant reimbursements requests due by June 30th and the resulting payments processed in July 2020.

Personal Property Tax Replacement Fund - 802

Awards and Grants

The significant lapse period spending was due to the June 30th Clerk/Recorder stipend payments processed in July 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY

For the Fiscal Year Ended June 30,

	2021	2020	2019
STATE TREASURY FUNDS			
General Revenue Fund - 001			
Receipt Sources:			
Sale of Voter Information	\$ 19,855	\$ 17,830	\$ 19,005
Sale of Petition Copies	-	-	-
Penalties Imposed by the Board	101,990	256,695	333,272
Miscellaneous	58	-	117
Voting System Testing	250	4,850	2,350
Total Receipts, per the Board's Records	<u>\$ 122,153</u>	<u>\$ 279,375</u>	<u>\$ 354,744</u>
Receipts, per the Board's Records	\$ 122,153	\$ 279,375	\$ 354,744
Deposits in Transit, Beginning of the Fiscal Year	(1,550)	(2,575)	(4,971)
Deposits in Transit, End of the Fiscal Year	2,575	4,971	11,668
Deposits, Recorded by the State Comptroller	<u>\$ 123,178</u>	<u>\$ 281,771</u>	<u>\$ 361,441</u>
Help Illinois Vote Fund - 0206			
Receipt Sources:			
Help America Vote Act	\$ 5,897,067	\$ 28,706,742	\$ 661,615
Total Receipts, per the Board's Records	<u>\$ 5,897,067</u>	<u>\$ 28,706,742</u>	<u>\$ 661,615</u>
Receipts, per the Board's Records	\$ 5,897,067	\$ 28,706,742	\$ 661,615
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 5,897,067</u>	<u>\$ 28,706,742</u>	<u>\$ 661,615</u>
Election's Special Projects Fund - 0348			
Receipt Sources:			
Special Projects	\$ 2,762,777	-	-
Total Receipts, per the Board's Records	<u>\$ 2,762,777</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts, per the Board's Records	\$ 2,762,777	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 2,762,777</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL - ALL FUNDS			
Receipts, per the Board's Records	\$ 8,781,997	\$ 28,986,117	\$ 1,016,359
Deposits in Transit, Beginning of the Fiscal Year	(1,550)	(2,575)	(4,971)
Deposits in Transit, End of the Fiscal Year	2,575	4,971	11,668
Deposits, Recorded by the State Comptroller	<u>\$ 8,783,022</u>	<u>\$ 28,988,513</u>	<u>\$ 1,023,056</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Fiscal Year 2021 Compared to Fiscal Year 2020

General Revenue Fund - 001

Penalties Imposed by the Board

The decrease in receipts in Fiscal Year 2021 was primarily due to the amount of penalties imposed by the Board. Less overall fines were imposed and less settlements were reached in appeals.

Help Illinois Vote Fund - 206

Help America Vote Act

The decrease in receipts was due to the Board only receiving the State matching funds portion of the federal grants in Fiscal Year 2021 rather than the large federal grants in Fiscal Year 2020.

Election's Special Projects Fund - 348

Special Projects

This non-appropriated fund was established during Fiscal Year 2021 for the receipt and expenditure of voter education/communication grant funds to encourage voters to participate in the General Election.

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund - 001

Penalties imposed by the Board

The decrease in receipts in Fiscal Year 2020 was primarily due to the amount of penalties imposed by the Board. Less overall fines were imposed and less settlements were reached in appeals.

Help Illinois Vote Fund - 206

Help America Vote Act

The increase in receipts was due to the Help America Vote Act Election Security federal grant and CARES grant funds the Board received during Fiscal Year 2020.

As further described in the Independent *Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 SCHEDULE OF CHANGES IN PROPERTY
 For the Two Years Ended June 30, 2021

<u>FISCAL YEAR 2021</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
Property					
Buildings and Building Improvements	\$ 235,000	\$ -	\$ -	\$ -	\$ 235,000
Equipment	3,253,399	412,770	943	(75,612)	3,589,614
Total	<u>\$ 3,488,399</u>	<u>412,770</u>	<u>\$ 943</u>	<u>\$ (75,612)</u>	<u>\$ 3,824,614</u>

Note 1: These balances were obtained from the Board's records and have been reconciled to the Board's quarterly *Agency Report of State Property* reports submitted to the Office of State Comptroller for the year ended June 30, 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 SCHEDULE OF CHANGES IN PROPERTY
 For the Two Years Ended June 30, 2021

<u>FISCAL YEAR 2020</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
Property					
Buildings and Building Improvements	\$ 235,000	\$ -	\$ -	\$ -	\$ 235,000
Equipment	2,842,746	466,794	1,370	(54,771)	3,253,399
Total	<u>\$ 3,077,746</u>	<u>466,794</u>	<u>\$ 1,370</u>	<u>\$ (54,771)</u>	<u>\$ 3,488,399</u>

Note 1: These balances were obtained from the Board's records and have been reconciled to the Board's quarterly *Agency Report of State Property* reports submitted to the Office of State Comptroller for the year ended June 30, 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Functions

The Board, as authorized by the Election Code (10 ILCS 5/et seq.), serves as a central authority for all election laws, campaign disclosures, information, and procedures in Illinois. Elections are administered locally by that county or city's responsible election authorities. The Board works closely with these election authorities to assure that elections are conducted in accordance with Illinois law. In addition, part of the Board's mission is to simplify election procedures and bring uniformity to the election process.

Election Operations Division

The Election Operations Division is primarily responsible for petition filing, objections to petitions, ballot certification, and electronic canvass. In addition, the Division publishes the Board's election calendar, composes uniform forms approved by the Board, provides training to local election authorities, and responds to public and election authority inquiries concerning election law and provisions.

Campaign Disclosure Division

The Campaign Disclosure Division is primarily responsible for administering the provisions of the Illinois Campaign Financing Act. In addition, the Division serves as a depository of Federal campaign filings for Illinois, administers the provisions of the Fair Campaign Practices Act, and administers the registration of business entities wishing to contract with the State of Illinois.

Voting & Registration Systems Division

The Voting & Registration Systems Division is primarily responsible for the testing and certification of voting systems utilized in the State of Illinois (including pre-testing voting equipment prior to elections), maintaining the Illinois Voter Registration System, and ensuring compliance with the requirements of the National Voter Registration Act. In addition, the Division administers the Provision Voter/Ballot Information Program, the Military and Overseas Voter Empowerment (MOVE) Act, and maintaining the Paperless Online Voter Registration Application (POVA).

Cyber Navigator Program

The Cyber Navigator Program was developed following receipt of a Federal Grant Award from the U.S. Election Assistance Commission. The goal and mission of the program is to strength the cyber security posture of the electoral processes throughout Illinois. This is accomplished by various federal, state, and local partnerships to share vital cyber security related information, use and leverage the State's Illinois Century Network, and by providing local election authorities with cyber security grant funding.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Planning

The Board has adopted a two-year planning program, which lists all the functions and activities to be performed by the Board during the period. Many of the goals and objectives established by the Board are concerned with implementing the provisions of the Illinois Election Code and the Help America Vote Act of 2002. The remaining goals and objectives consist of programs and activities that will enhance the efficiency of the Board, such as employee training seminars and public awareness programs.

For implementation of HAVA, a State Plan was developed through a committee of appropriate individuals (State Planning Committee), including the chief election officials of the two most populous jurisdictions, other election officials, stakeholders (such as representatives of groups of individuals with disabilities) and other citizens as well as the Chief Election Official (Executive Director of the State Board of Elections).

The State Plan outlines how the State will distribute and monitor the monies received and how the State is meeting or will meet the requirements of HAVA. The Chief Election Official is responsible for updating the State Plan every year by October 25th of that year. In addition, the Chief Election Official will conduct meetings with the HAVA State Planning Committee and its task forces as necessary to discuss the progress and objectives of the State Plan.

Significant Challenges

The global pandemic, which included the Board transitioning to a remote work environment in March 2020, created several challenges as the Board prepared for the 2020 General Election. The Board had to adapt several internal processes to maintain day-to-day operations in an efficient and health conscious manner while still preserving a high level of customer service to the public and various stakeholders, while preparing for a Presidential election.

The challenges included additional requirements placed on the Board and local election authorities in response to the pandemic, which included: additional communication and outreach to voters (mailings, media campaigns, etc.), the inclusion of ballot drop boxes for voters, significant increases in the amount of early voting and vote-by-mail ballots, acquisition of personal protective equipment, and the need for additional temporary staffing at polling places when it was difficult to find temporary staffing due to fears surrounding the pandemic.

To help offset the expense surrounding those challenges, the Board received a Federal Grant Award from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Board was able to develop, implement, and administer a grant program for local election authorities in a little over seven (7) months, which allowed the Board to reimburse local election authorities approximately \$16.8 million dollars for costs associated with responding to the challenges of the pandemic.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
 NUMBER OF EMPLOYEES

For the Fiscal Year ended June 30,

<u>AVERAGE FULL-TIME EMPLOYEES</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Administrative Services	15	14	11
Campaign Financing	13	14	14
Elections Operations	19	20	23
Information Technology	9	9	11
General Counsel	4	3	4
Voting and Registration Systems	12	12	10
Total Full-Time Equivalent Employees	<u>72</u>	<u>72</u>	<u>73</u>

Note 1: This schedule presents the average number of employees, by function, at the Board.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
STATE BOARD OF ELECTIONS
DISCLOSURE OF EMERGENCY PURCHASES
For the Two Years Ended June 30, 2021

Fiscal Year 2021

Threat to Public Health or Safety

Citizens and voters of Illinois

As part of the preparations leading up to the 2020 General Election, the State Board of Elections (Board) identified a 3rd party grant opportunity for non-partisan election related information. The Board developed a media campaign to provide guidance and information regarding COVID-19 safety protocols at polling places, early voting, and voting on Election Day. During September 2020, the Board decided to enter into a contractual agreement with a vendor to produce and distribute that media campaign statewide, via television and radio advertisements. Due to the timing of the grant there was not time to procure these services through a competitive bid process. The vendor selected had a network of television and radio networks available for immediate distribution and transmission. The Board ultimately paid its vendor, Illinois Broadcasters Association, \$325,000 to produce and distribute the media campaign.

Prevent or Minimize Disruption to Critical State Services

State Board of Elections Websites

During September 2020, the Board identified a serious problem with its web services not being able to keep up with the amount of traffic to its websites leading up to the 2020 General Election. In order to resolve those concerns, the Board entered into a contractual agreement for Kona Site Defender (software as a service), with Visitor prioritization Cloudlet by IBM Edge Delivery Services, to support and expanded access and capacity for end users accessing the Board's websites. If these services were not procured, voters and other stakeholders would not have been able to access vital information leading up to the 2020 General Election. There was a potential for loss of data due to websites going down. The Board ultimately paid its vendor, International Business Machines Corporation (IBM), \$64,980 for the aforementioned services.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
BOARD OF ELECTIONS
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>OPERATIONAL DIVISION</u>			
Administrative Services			
Overtime Hours Paid	261	101	-
Compensatory Hours Granted	222	315	399
Total	<u>483</u>	<u>416</u>	<u>399</u>
Value of Overtime Hours Paid	\$ 17,682	\$ 6,630	\$ -
Value of Compensatory Hours Granted	13,566	16,837	17,120
Total Costs	<u>\$ 31,248</u>	<u>\$ 23,467</u>	<u>\$ 17,120</u>
Voter Registration Systems			
Overtime Hours Paid	635	40	10
Compensatory Hours Granted	277	416	211
Total	<u>912</u>	<u>455</u>	<u>221</u>
Value of Overtime Hours Paid	\$ 41,996	\$ 1,375	\$ 594
Value of Compensatory Hours Granted	12,599	16,564	8,381
Total Costs	<u>\$ 54,595</u>	<u>\$ 17,939</u>	<u>\$ 8,975</u>
Election Operations			
Overtime Hours Paid	140	276	397
Compensatory Hours Granted	459	462	887
Total	<u>599</u>	<u>738</u>	<u>1,284</u>
Value of Overtime Hours Paid	\$ 5,594	\$ 8,651	\$ 9,273
Value of Compensatory Hours Granted	24,344	23,215	35,034
Total Costs	<u>\$ 29,938</u>	<u>\$ 31,866</u>	<u>\$ 44,307</u>
Information Technology			
Overtime Hours Paid	544	149	49
Compensatory Hours Granted	106	130	139
Total	<u>650</u>	<u>279</u>	<u>188</u>
Value of Overtime Hours Paid	\$ 22,442	\$ 6,459	\$ 654
Value of Compensatory Hours Granted	6,767	7,620	5,634
Total Costs	<u>\$ 29,209</u>	<u>\$ 14,079</u>	<u>\$ 6,288</u>

This schedule is continued on the following page.

STATE OF ILLINOIS
BOARD OF ELECTIONS
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Years Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Campaign Disclosure			
Overtime Hours Paid	4	1	-
Compensatory Hours Granted	100	46	63
Total	<u>104</u>	<u>47</u>	<u>63</u>
Value of Overtime Hours Paid	\$ 109	\$ 25	\$ -
Value of Compensatory Hours Granted	3,952	1,389	2,274
Total Costs	<u>\$ 4,061</u>	<u>\$ 1,414</u>	<u>\$ 2,274</u>
General Counsel			
Overtime Hours Paid	145	50	-
Compensatory Hours Granted	35	14	48
Total	<u>180</u>	<u>64</u>	<u>48</u>
Value of Overtime Hours Paid	\$ 9,155	\$ 2,741	\$ -
Value of Compensatory Hours Granted	1,957	631	2,668
Total Costs	<u>\$ 11,112</u>	<u>\$ 3,372</u>	<u>\$ 2,668</u>
GRAND TOTAL - ENTIRE BOARD			
Overtime Hours Paid	1,728	617	456
Compensatory Hours Granted	1,199	1,383	1,747
Total	<u>2,927</u>	<u>1,999</u>	<u>2,203</u>
Value of Overtime Hours Paid	\$ 96,978	\$ 25,881	\$ 10,521
Value of Compensatory Hours Granted	63,185	66,256	71,111
Total Costs	<u>\$ 160,163</u>	<u>\$ 92,137</u>	<u>\$ 81,632</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.