STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

COMMISSION ON EQUITY AND INCLUSION

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: September 1, 2026

FINDINGS THIS AUDIT: 8

	New	Repeat	Total
Category 1:	0	1	1
Category 2:	3	4	7
Category 3:	0	0	0
TOTAL	3	5	8

FINDINGS LAST AUDIT: 6

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
2023	1	2, 3, 5, 8	

SYNOPSIS

- (25-1) The Commission had weaknesses related to information technology (IT) functions.
- (25-2) The Commission demonstrated weaknesses related to personal services.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

WEAKNESSES IN THE INFORMATION TECHNOLOGY FUNCTION

The Commission on Equity and Inclusion (Commission) had weaknesses related to information technology (IT) functions.

User Access Reviews

During fieldwork, we examined the Commission's system access controls over five significant applications with a material impact on the Commission's financial information and/or operations.

No documented annual user access reviews

During our user access review testing, we noted there were no documented annual access reviews performed for these applications. Furthermore, the Commission did not oversee the review of its Active Directory accounts, nor did it complete any reviews or provide supporting documentation.

User access listing could not be provided

During our user access testing, the Commission was unable to provide a user access listing for one application. Specifically, the Commission indicated it could not generate or obtain a complete population of users or supporting information necessary to perform user access testing.

As a result, we were unable to determine whether user access to this system was appropriately authorized, consistent with job responsibilities, or timely removed for separated employees.

Service Organization Control Reports

SOC report not reviewed

During the examination period, we noted the Commission had not conducted independent internal control reviews of System and Organization Control (SOC) reports issued by the Department of Innovation and Technology (DoIT), an information technology service provider, and by a third-party external service provider. Additionally, the Commission had not assessed the impact of SOC report opinions on its operations or considered the applicability of Complementary User Entity Controls (CUECs). Furthermore, the Commission did not identify subservice organizations or perform procedures to evaluate their impact on its internal control environment.

Identity Protection Policy

Identity Protection Policy not adopted

The Commission did not establish or formally adopt a written Identity Protection Policy during the examination period. While the Commission indicated it follows DoIT guidance, it

did not have a policy specific to its operations governing the protection and handling of personal information.

Backups

Backup documentation not maintained

The Commission did not maintain documentation demonstrating backups were successfully completed for one system. Additionally, the Commission did not perform or document backup testing or verification procedures.

Cybersecurity

Inadequate cybersecurity program

The Commission had not established an adequate cybersecurity program during the examination period. Specifically, the Commission had not:

- established or documented cybersecurity roles and responsibilities;
- developed and implemented a formal cybersecurity plan;
- formally adopted a risk management methodology;
- performed a cybersecurity risk assessment or engaged a third party to perform one; or,
- classified its data or developed a data classification methodology.

Confidential Information Tracking

Guidance not established for tracking confidential information

The Commission did not establish guidance for properly handling confidential, sensitive, and Personally Identifiable Information (PII), including:

- classification of applications and data based on criticality and sensitivity in accordance with DoIT standards;
- avoidance of unnecessary collection of PII; and,
- minimization of PII use in testing, training, and research. (Finding 1, pages 8-11)

We recommended the Commission strengthen its IT controls and governance to ensure systems and data are adequately protected and managed in compliance with State laws and standards. Specifically, the Commission should:

- implement formal user access review procedures;
- ensure complete and accurate system access listings;
- establish procedures to obtain, review, and assess SOC reports, including complementary user controls and subservice organizations;
- develop and adopt an Identity Protection Policy;
- ensure backups are performed, documented, and tested;
- establish and document a cybersecurity program, including

- establish and document roles and responsibilities,
- develop and implement a formal cybersecurity plan,
- formally adopt a risk management methodology,
- perform a cybersecurity risk assessment, and
- classify data with a developed data classification methodology; and

- establish guidance for properly handling confidential, sensitive, and PII.

The Commission accepted the finding

The Commission accepted the finding and recommendation. The Commission stated it has a project manager with IT expertise contracted for FY2027 that will enable it to work with DoIT to fulfill the recommendation in a timely manner.

WEAKNESSES RELATED TO PERSONAL SERVICES

The Commission demonstrated weaknesses related to personal services.

Timesheets

Timesheet not submitted timely

During our testing of timesheets, we noted one of six (17%) employees tested did not submit their timesheet within one week of the last day covered by the timesheet. The timesheet was submitted four business days late based on the Commission's expected weekly submission cycle.

Timesheet not signed and dated

Additionally, we noted one of six (17%) employee timesheets tested was submitted without a signature or signature date; therefore, we were unable to determine whether the timesheet was submitted timely.

Employee Performance Evaluations

During our testing of employee performance evaluations, we noted the following exceptions:

Evaluations not completed timely

- Two of six (33%) employees tested did not have evaluations completed in a timely manner. The evaluations were completed 31 and 114 days late.

Evaluation not signed and dated

- One of six (17%) employees tested did not sign and date the evaluation; therefore, we were unable to determine whether the evaluation was completed timely.

Evaluation not completed

- One of six (17%) employees did not have an evaluation completed during the examination period. (Finding 2, pages 12-13)

We recommended the Commission strengthen controls over personal services to ensure compliance with applicable laws, regulations, and internal policies. Specifically, the

Commission should implement procedures to ensure timesheets are submitted completely including date and signature, appropriately approved, and in a timely manner; and ensure employee performance evaluations are timely completed, signed and dated, and retained in accordance with required timeframes.

The Commission accepted the finding

The Commission accepted the finding and recommendation and stated the Commission's HR staff regularly sends reminders to supervisors concerning timely eTime submissions. The Commission further stated it also sends email reminders to supervisors advising them of employee evaluation due dates. The Commission stated it will continue this cadence to ensure compliance with the applicable statutes.

OTHER FINDINGS

The remaining findings are purportedly being given attention by Commission personnel. We will review the Commission's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2025-001. Except for the noncompliance described in this finding, the accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Sikich CPA LLC.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:meg