ADELFIA LLC
CERTIFIED PUBLIC ACCOUNTANTS

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION

STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

COMMISSION OFFICIALS

Chair	
(06/13/2025 – current)	Paula A. Basta
(Interim) (03/28/2025 – 06/12/2025)	Donald J. Dew, MSW, ACSW
(03/09/2025 – 03/27/2025)	Vacant
(07/01/2023 – 03/08/2025)	Sonni Choi Williams
Director	
(07/01/2025 – current)	Tracey B. Fleming
(07/01/2023 – 06/30/2025)	Dr. Mary L. Milano
General Counsel	
(06/17/2024 – current)	Anthony E. Rothert
(04/13/2024 – 06/16/2024)	Vacant
(07/01/2023 – 04/12/2024)	Kenya Jenkins-Wright
Division Directors:	
Human Rights Authority	Teresa Parks
Legal Advocacy Service	Veronique Baker
Office of State Guardian	Barry Lowy
Chief Fiscal Officer	
(11/16/2025 – current)	Spencer A. Campbell
(Interim) (08/18/2025 – 11/15/2025)	Spencer A. Campbell
(08/01/2025 – 08/17/2025)	Vacant
(12/01/2023 – 07/31/2025)	Eric Bolinger
(11/16/2023 – 11/30/2023)	Vacant
(07/01/2023 – 11/15/2023)	Clinton Everetts
Director of Human Resources	
(12/01/2025 – current)	Marlene Allen
(Interim) (11/01/2025 – 11/30/2025)	Colleen Loehr
(03/01/2024 – 10/31/2025)	Arlene Herron
(10/28/2023 – 02/28/2024)	Vacant
(07/01/2023 – 10/27/2023)	Daniel Campbell

COMMISSION MEMBERS

Vice Chair	
(06/13/2025 – current)	Ava George Stewart
(03/29/2025 – 06/12/2025)	Vacant
(07/01/2023 – 03/28/2025)	Donald J. Dew, MSW, ACSW

COMMISSION MEMBERS (Continued)

Commissioner (08/19/2024 – current)	Mariel Hamer-Sinclair
Commissioner (07/01/2023 – 08/18/2024)	Anthony E. Rothert
Commissioner (07/01/2023 – current*)	Representative William Q. Davis
Commissioner (11/01/2025 – current)	Vacant
Commissioner (07/01/2023 – 10/30/2025)	Mary Kennelly
Commissioner (07/01/2023 – current)	Katheryn E. Eisenhart
Commissioner (06/17/2024 – current)	Representative Bob Morgan
Commissioner (11/02/2023 – 06/16/2024)	Vacant
Commissioner (07/01/2023 – 11/01/2023)	Senator Thomas Bennett
Commissioner (05/16/2025 – current)	Dean Cassandra L. Hill
Commissioner (01/20/2024 – 05/15/2025)	Vacant
Commissioner (07/01/2023 – 01/19/2024)	Senator Julie Morrison
Commissioner (07/12/2024 – current)	Garvin G. Ambrose
Commissioner (07/01/2023 – 07/11/2024)	Vacant
Commissioner (06/13/2025 – current)	Donald J. Dew, MSW, ACSW
Commissioner (07/01/2023 – 06/12/2025)	Ava George Stewart
Commissioner (06/13/2025 – current)	Vacant*
Commissioner (06/24/2024 – 06/12/2025)	Paula Basta
Commissioner (01/05/2024 – 06/23/2024)	Vacant
Commissioner (07/01/2023 – 01/04/2024)	Representative Jonathan Carroll

* The Commission had one vacancy and one member serving expired term as of June 30, 2025. See Finding 2025-003 on page 16.

COMMISSION OFFICES

The Commission's offices are located at:

Office of the Director
160 N. LaSalle
Suite S-500
Chicago, Illinois 60601

Office of Fiscal Operations
830 S. Spring Street
Springfield, Illinois 62704

MANAGEMENT ASSERTION LETTER

June 18, 2026

Adelfia LLC
400 E. Randolph Street, Suite 700
Chicago, Illinois 60601

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 State of Illinois, Guardianship and Advocacy Commission (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, the Commission has materially complied with the specified requirements listed below.

A. The Commission 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 Commission 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 Commission 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 Commission 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 Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Guardianship and Advocacy Commission

SIGNED ORIGINAL ON FILE

Tracey B. Fleming, Director

SIGNED ORIGINAL ON FILE

Spencer A. Campbell, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Anthony E. Rothert, General Counsel

STATE COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

Number of	Current Report	Prior Report
Findings	10	7
Repeated Findings	7	6
Prior Recommendations Implemented or Not Repeated	0	0

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings	
2025-001	11	2023/2023	Inadequate Controls over Personnel Files	Significant Deficiency and Noncompliance
2025-002	14	2023/2019	Inadequate Controls over Voucher Processing	Significant Deficiency and Noncompliance
2025-003	16	2023/2009	Noncompliance with the Guardianship and Advocacy Act	Significant Deficiency and Noncompliance
2025-004	18	2023/2017	Inadequate Control over Agency Workforce Reports	Significant Deficiency and Noncompliance
2025-005	20	2023/2019	Weaknesses Regarding Electronic Data Processing Procedures	Significant Deficiency and Noncompliance

SCHEDULE OF FINDINGS (Continued)

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings (Continued)	
2025-006	22	2023/2019	Weaknesses Regarding Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2025-007	25	2023/2021	Inadequate Controls over the Review of Internal Controls for Service Providers	Significant Deficiency and Noncompliance
2025-008	27	New	Inadequate Controls over User Access Rights	Significant Deficiency and Noncompliance
2025-009	29	New	Inadequate Controls over the Issuance and Revocation of Telecommunication Devices	Significant Deficiency and Noncompliance
2025-010	31	New	Inadequate Controls over State Property	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on June 11, 2026.

Attending were:

Guardianship and Advocacy Commission

Tracey B. Fleming	Director
Spencer A. Campbell	Chief Fiscal Officer
Anthony E. Rothert	General Counsel
Chase R. Roof	Information System Analyst
Greg Fletcher	Information System Analyst II
Marlene Allen	Human Resources Director
Ashley Kang	Director of Policy and Training

Office of the Auditor General

Andrea Alderman	Audit Manager

EXIT CONFERENCE (Continued)

Adelfia LLC

Stella Marie Santos	Partner
Ana Liza Ausan	Partner
Princess de Leon	Audit Supervisor
Ferdinand Isla	IS Specialist

The responses to the recommendations were provided by Spencer Campbell, Chief Fiscal Officer, in a correspondence dated June 18, 2026.

ADELFIA LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Christopher B. Meister
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Guardianship and Advocacy Commission (Commission) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies* (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2025. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

A. The Commission 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 Commission 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 Commission 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 Commission 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 Commission on behalf of the State or held in trust by the Commission 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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2025, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2025-001 through 2025-010.

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

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2025-001 through 2025-010 that we consider to be significant deficiencies.

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

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

Chicago, Illinois
June 18, 2026

2025-001. **FINDING** (Inadequate Controls over Personnel Files)

The Guardianship and Advocacy Commission (Commission) did not maintain adequate controls over personnel files.

During testing, the auditors noted the following:

- One of 16 (6%) employees tested was missing Section 1 of the Form I-9 in the employee's personnel files. Therefore, we were unable to confirm whether the employee signed the Form I-9 no later than the first day of employment.

- Two of 13 (15%) employees tested did not have an annual performance evaluation completed in Fiscal Year 2024 and Fiscal Year 2025.

- One of 3 (33%) new employee probationary period evaluations was not performed.

- One of 16 (6%) employees tested did not have the *Illinois W-4 Employee's Illinois Withholding Allowance Certificate* form supporting the withholding taxes.

- Two of 16 (13%) employees tested did not timely complete the initial ethics training and sexual harassment prevention training for Fiscal Year 2024. The required trainings were completed between 28 and 34 days late.

U.S. Citizenship and Immigration Services instructions for Form I-9 require Section 1 be completed no later than the first day of employment. After completing Section 1, the employee must sign their name and document the date signed. Employers must examine evidence of identity and employment authorization within 3 business days of the employee's first day of employment. The employer must document the hire date and their signature and date of their review in Section 2 of the I-9 form.

The Code of Federal Regulation (CFR) (8 CFR § 274a.2), Verification of Identity and Employment Authorization, designates the Employment Eligibility Verification Form I-9 as the means of documenting this verification. In addition, the CFR requires employers to retain a copy of the original signed version of Form I-9 for three years after the date of the hire or one year after the date the individual's employment is terminated, whichever is later.

2025-001. **FINDING** (Inadequate Controls over Personnel Files) (Continued)

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270) requires performance records to include an evaluation of employee performance prepared by each agency, with such evaluation performed not less often than annually. In addition, the Commission's Employee Handbook (Handbook) states that performance evaluations should be conducted at least once for every twelve (12) month period for non-probationary employees or as otherwise indicated in the Illinois Personnel Code and Rules. The Handbook also states that for employees serving a six (6) month probationary period, two performance evaluations shall be completed: (1) at the end of the third month of the probationary period, and (2) fifteen (15) days before the conclusion of the probationary period. The evaluation becomes part of the official documentation of employee performance and may be used to support a personnel or disciplinary action. Further, prudent business practices require employee performance evaluations to be performed to communicate performance expectations and provide relevant feedback on employee strengths and areas for improvement.

The Internal Revenue Service Publication 15 (Circular E), Employer's Tax Guide, requires employers to withhold federal income tax from each wage payment or supplemental unemployment compensation plan benefit payment according to employee's Form W-4 and the correct withholding table. Generally, employers are required to withhold social security and Medicare taxes from employees' wages and pay the employer's share of these taxes.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-10 thru 10.5) requires a person who fills a vacancy in an elective or appointed position and a person employed in a position that requires training to complete his or her initial ethics and sexual harassment prevention training within 30 days after commencement of his or her office or employment.

During the prior and current engagement periods, Commission management indicated the issues were due to turnover in critical Human Resources roles.

Failure to complete and maintain the Form I-9 properly could subject the Commission to unnecessary legal costs and penalties. Without the timely completion of an employee performance evaluation, the employee will not be provided with formal feedback or assessment of his or her performance and areas for improvements, and current year's performance goals and objectives may not be identified and communicated in a timely manner. The lack of controls over employee files could lead to erroneous or improper payments or deductions from employee pay. In addition, inadequate records could lead to errors in payments not being found or corrected promptly. Failure to timely complete ethics and

2025-001. **FINDING** (Inadequate Controls over Personnel Files) (Continued)

sexual harassment prevention training could result in employees not being fully informed about their rights and responsibilities in the workplace, increases the Commission's risk of liability, and represents noncompliance with the Act. Further, failure to maintain adequate controls over personnel files and employee documentation represents noncompliance with Commission policy and State and federal laws. (Finding Code No. 2025-001, 2023-001)

RECOMMENDATION

We recommend the Commission strengthen its procedures and internal controls over personal services for:

- The Form I-9 to ensure it is properly completed and maintained;
- Performance evaluations to ensure performance evaluations are completed timely;
- Payroll forms to ensure documentation is maintained and withholding taxes are accurate; and
- Trainings to ensure mandatory employee trainings are timely completed.

COMMISSION RESPONSE

The Commission agrees. The Commission is implementing standardized onboarding and offboarding processes as well as supplemental personnel file management process that includes multiple levels of review to ensure all required documents are completed and retained in a timely and accurate manner. The Commission further notes that it has implemented additional employee training and other refined processes and procedures to mitigate future reoccurrences of this finding.

2025-002. **FINDING** (Inadequate Controls over Voucher Processing)

The Guardianship and Advocacy Commission (Commission) did not have adequate controls over voucher processing.

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

We then conducted an analysis of the Commission's expenditures data for Fiscal Years 2024 and 2025 and noted the Commission did not timely approve 272 of 2,507 (11%) general vouchers processed during the examination period, totaling $871,664. We noted these vouchers were approved between 31 and 181 days after receipt of a proper bill or other obligating document.

In addition, during our testing of travel vouchers, we noted two out of 25 (8%) travel voucher samples, totaling $1,998, were submitted by the traveler between 1 and 7 days late.

This finding was first noted during the Commission's State compliance examination for the two years ended June 30, 2019. Commission management has implemented some corrective actions but has not taken sufficient measures to fully resolve all deficiencies during the examination period. In addition, Commission management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Commission to timely review each vendor's invoice and approve proper bills within 30 days after receipt.

The Internal Revenue Service (IRS) Publication 463 requires employee travel expense reimbursements to be considered taxable wages if the travel expenses are not submitted within a reasonable period, typically within 60 days of the expense being incurred.

2025-002. **FINDING** (Inadequate Controls over Voucher Processing) (Continued)

In addition, the Commission's policy requires travel reimbursement vouchers be submitted within 60 days of the last date of travel on the voucher.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to ensure revenues and expenditures are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources.

During the prior engagement period, Commission management indicated the issues noted were caused by employee oversight. During the current engagement period, Commission management indicated the issues noted were caused by key employee turnover and employee error.

Failure to timely process proper bills represents noncompliance with the Code. In addition, failure to submit travel vouchers in a timely manner may cause travel expenditures to be reported in an incorrect period and may require the travel expense reimbursements to be reported as taxable wages to the employee. (Finding Code No. 2025-002, 2023-002, 2021-002, 2019-012)

RECOMMENDATION

We recommend the Commission strengthen its controls over voucher processing to ensure timely review, approval, and submission of vouchers.

COMMISSION RESPONSE

The Commission agrees. The Commission is taking comprehensive steps to strengthen internal controls over the voucher process through implementation of automated monitoring tools, regular review checkpoints, and escalation triggers for vouchers approaching statutory approval deadlines. In addition, periodic reminders of the 30-day approval requirements and 60-day travel voucher submission rules are sent to staff to reinforce compliance expectations.

2025-003. **FINDING** (Noncompliance with the Guardianship and Advocacy Act)

The Guardianship and Advocacy Commission (Commission) did not maintain the required number of Commission members and did not always conduct quarterly meetings.

During testing, we noted the following:

- The Commission did not maintain the required number of Commission members for both fiscal years. As of June 30, 2024, the Commission had 9 serving members and 2 vacancies. In addition, the terms of 2 of the serving members were expired. As of June 30, 2025, the Commission had 10 serving members and 1 vacancy. The term of 1 of the serving members was expired.

  The Guardianship and Advocacy Act (Act) (20 ILCS 3955/4) requires the Commission to consist of 11 members appointed by the Governor; these members are to serve for a term of 3 years and are not permitted to serve beyond 2 consecutive terms.

- The Commission only met once during Fiscal Year 2024.

  The Act (20 ILCS 3955/4(c)) requires the Commission to meet at least once every three months with the times and places of the meetings determined by the Chair.

This finding was first noted during the Commission's State compliance examination for the two years ended June 30, 2009. Commission management has implemented some corrective actions but has not taken sufficient measures to fully resolve all deficiencies during the examination period. In addition, Commission management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

During the prior and current engagement periods, Commission management indicated that they do not have the ability to appoint members to their own Commission. In addition, Commission management stated Commission turnover provided difficulty in achieving quorum to hold official meetings and was the reason for many cancellations.

Failure of the Commission to be comprised of 11 active members and meet once every three months represents noncompliance with the Act and limits the ability of the Commission to carry out its purpose. (Finding Code No. 2025-003, 2023-003, 2021-003, 2019-007, 2017-002, 2015-002, 2013-002, 11-02, 09-02)

2025-003. **FINDING** (Noncompliance with the Guardianship and Advocacy Act) (Continued)

RECOMMENDATION

We recommend the Commission work with the Governor's Office to fill vacancies and to make appointments to address the required number of members. Further, the Commission's Chair should schedule and conduct a meeting at least once every three months.

COMMISSION RESPONSE

The Commission agrees. As noted in the finding, the Commission does not have authority to appoint its own members, however, we continue to work closely and proactively with the Governor's Office to provide them with the data necessary to execute timely appointments and to communicate any operational impacts of vacancies and expired terms. The Commission is also implementing enhanced scheduling practices including establishing meeting dates well in advance to facilitate board member attendance and engaged participation.

2025-004. **FINDING** (Inadequate Control over Agency Workforce Reports)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate control over the preparation of its annual Agency Workforce Reports (Report).

During testing, the auditors noted the following:

- The supporting documentation provided by the Commission did not agree by one person in the Fiscal Year 2023 (submitted in Fiscal Year 2024) Report for five different categories.

- The statistical percentages of employees reported for Fiscal Year 2023 (submitted in Fiscal Year 2024) were mathematically inaccurate, with variances ranging from 2% to 100%.

- The number of individuals and statistical percentages reported were mathematically inaccurate in the Fiscal Year 2024 (submitted in Fiscal Year 2025) Report.

- During the prior examination, we noted the Commission did not accurately report information on its Fiscal Year 2022 (submitted in Fiscal Year 2023) Report. The Commission failed to submit the corrected Report within 30 days after the release of the Commission's prior audit by the Auditor General.

This finding was first noted during the Commission's State compliance examination for the two years ended June 30, 2017. Commission management has implemented some corrective actions but has not taken sufficient measures to fully resolve all deficiencies during the examination period. In addition, Commission management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are properly accounted for to permit the preparation of reliable statistical reports.

2025-004. **FINDING** (Inadequate Control over Agency Workforce Report) (Continued)

The State Employment Records Act (5 ILCS 410/15) requires the Commission to collect and maintain the total number of persons employed by the Commission who are part of the State workforce, and the number and statistical percentage of women, minorities, and physically disabled persons employed within the Commission workforce.

The Illinois State Auditing Act (30 ILCS 5/3-2.2(b)) requires that any State agency that has materially failed to comply with the State Employment Records Act must, within 30 days after the release of the audit by the Auditor General, prepare and file corrected reports with the Governor and the Office of the Secretary of State covering the periods affected by the noncompliance.

During the prior engagement period, Commission officials stated the exceptions were due to turnover in key Human Resources roles within the Commission. During the current engagement period, Commission management indicated the errors were due to employee error, conflicting priorities, and turnover in key Human Resources roles within the Commission.

Failure to retain supporting documentation and accurately report statistical information regarding women, disabled, and minority groups, and file corrected reports limits the usefulness of the Commission's reports and represents noncompliance with State law. (Finding Code No. 2025-004, 2023-004, 2021-001, 2019-006, 2017-005)

RECOMMENDATION

We recommend the Commission strengthen its controls over reporting to ensure statutorily required reports are properly prepared, include accurate information, and are submitted in a timely manner as required by State laws. In addition, we recommend the Commission submit revised reports to applicable parties.

COMMISSION RESPONSE

The Commission agrees. The Commission is implementing a process to ensure the accuracy of the reported information as well as saving backup documentation used to derive statistical calculations. The Commission is creating a formal workflow to ensure timely completion of revised reports when required.

2025-005. **FINDING** (Weaknesses Regarding Electronic Data Processing Procedures)

The Guardianship and Advocacy Commission (Commission) had inadequate controls over its electronic data processing (EDP) procedures.

In order to carry out its mission, the Commission utilizes the application systems of the Department of Innovation and Technology (DoIT), as well as the two case management systems. During testing, we noted the following:

- The Commission did not retain records to support three of 3 (100%) sampled EDP equipment items disposed that store data had been wiped and undergone proper EDP disposal procedures.

- The Commission had not developed an adequate disaster recovery plan to include its critical application systems and had not conducted testing of its disaster recovery plan during the period under review.

This finding was first noted during the Commission's State compliance examination for the two years ended June 30, 2019. Commission management has implemented some corrective actions but has not taken sufficient measures to fully resolve all deficiencies during the examination period. In addition, Commission management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

The *Contingency Planning Guide for Federal Information 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.

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

During the prior engagement period, Commission management indicated they rely on DoIT to provide information systems (IS) services, including data wiping and backup and contingency planning and testing. During the current engagement period, Commission management indicated they relied on DoIT to provide IS services, including data wiping and backup and contingency planning and testing. Commission management stated they did not realize the need to maintain documentation on data wiping or certificates of disposal.

2025-005. **FINDING** (Weaknesses Regarding Electronic Data Processing Procedures) (Continued)

Failure to maintain adequate controls over electronic data processing procedures results in a significant risk of noncompliance, and poses an additional risk of fraud, misuse of information, security breach, and data loss. In addition, without an adequately documented and tested contingency plan, the Commission cannot ensure its critical systems could be recovered within an acceptable period, and therefore, minimizing the impact associated with a disaster. (Finding Code No. 2025-005, 2023-005, 2021-004, 2019-008)

RECOMMENDATION

We recommend the Commission:

- Update its policies and procedures regarding maintenance of documentation of data wiping on EDP equipment.

- Develop a comprehensive disaster recovery plan covering all critical and major application systems, and ensure the plan is formally tested and documented on an annual basis.

COMMISSION RESPONSE

The Commission agrees. The Commission is developing internal procedures to ensure that documentation of all data wiping and sanitization activities are properly obtained, reviewed and retained going forward.

The Commission is also drafting a disaster recovery plan that encompasses all critical and major applications under the control of the agency.

2025-006. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices)

The Guardianship and Advocacy Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs and practices.

The Commission maintains computer systems that contain personal and confidential information, including Social Security numbers, addresses, health information, and legal records related to the incapacitated adults it serves.

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 Commission's cybersecurity program and practices, we noted the Commission had not:

- Reviewed and renewed the Department of Innovation and Technology (DoIT) proxy form delegating the position of Information Systems Security Officer to DoIT considering the recent changes in management of the Commission.

- Documented policies on (1) configuration management, (2) periodic user access review, (3) change management, (4) disaster recovery and response, (5) reporting security violations and suspected breaches, and (6) data destruction.

- Provided the documentation evidencing the sampled users have read and understood the Commission's Information Technology (IT) Security Policy.

- Classified its data to establish the types of information most susceptible to attack and ensure adequate protection policies and procedures are in place.

This finding was first noted during the Commission's State compliance examination for the two years ended June 30, 2019. Commission management has implemented some corrective actions but has not taken sufficient measures to fully resolve all deficiencies during the examination period. In addition, Commission management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

2025-006. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices) (Continued)

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 the Commission 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.

During the prior and current engagement periods, Commission management indicated the exceptions noted above were due to reliance on DoIT and competing priorities.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Commission's personal and confidential information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2025-006, 2023-006, 2021-005, 2019-010)

RECOMMENDATION

The Commission has the ultimate responsibility to ensure personal information is protected from accidental or unauthorized disclosure. Specifically, we recommend the Commission:

- Renew the DoIT proxy form delegating the relevant positions to DoIT considering the changes in management of the Commission;
- Document policies on configuration management, periodic user access review, change management, disaster recovery and response, reporting security violations and suspected breaches, and data destruction;
- Retain documentation that employees have read and understood the Commission's IT Security Policy; and

2025-006. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices) (Continued)

RECOMMENDATION (Continued)

- Classify its data to establish the types of information most susceptible to attack and ensure adequate protection policies and procedures are in place.

COMMISSION RESPONSE

The Commission agrees. The Commission is developing comprehensive written policies to be integrated into agencywide procedures and communicated to all staff. The Commission will also create a process to maintain documentation confirming that all employees have read and acknowledged the Commission's IT Security Policy on an annual basis. Additionally, the Commission is beginning a formal data classification effort to identify the sensitivity levels of agency data and ensure that appropriate safeguards are applied consistently.

2025-007. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers)

The Guardianship and Advocacy Commission (Commission) had not implemented adequate internal controls over its service providers.

The Commission utilized service providers for hosting services, software as a service, infrastructure as a service, systems development, and program maintenance. During our testing, we noted the Commission had not:

- Obtained System and Organization Controls (SOC) reports or conducted independent internal control reviews for two of 3 (67%) service providers.

- Conducted and documented its analysis of the SOC reports obtained to determine the impact of the modified opinion(s) or the noted deviations.

- Assessed and documented the operation of Complementary User Entity Controls (CUECs) identified in the SOC reports that are relevant to the Commission's operations.

- Conducted and documented a review of the SOC reports of the subservice organization or performed alternative procedures to determine the impact on its internal control environment.

This finding was first noted during the Commission's State compliance examination for the two years ended June 30, 2021. Commission management has implemented some corrective actions but has not taken sufficient measures to fully resolve all deficiencies during the examination period. In addition, Commission management is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission 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, Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities' internal controls related to the services provided. Such assurance may be obtained via SOC reports or independent reviews.

2025-007. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers) (Continued)

During the prior engagement period, Commission management indicated SOC reports were not obtained, reviewed, and documented for two of 3 identified service providers due to employee oversight. Commission management also indicated, for one of 3 service providers, the vendor would not provide a SOC report given that the Chief Procurement Office would not allow the requirement for the SOC report to be included in the contract. Commission management indicated an independent review was not performed for this service provider due to employee oversight. During the current engagement period, the Commission indicated that it has been unable to get vendors to provide these reports and had not performed independent assessments due to employee turnover.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Commission does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2025-007, 2023-007, 2021-006)

RECOMMENDATION

We recommend the Commission:

- Obtain SOC reports or conduct independent reviews of internal controls associated with service providers at least annually;

- Analyze and document the SOC reports obtained to determine the impact of the report's opinion and noted deviations;

- Assess and document the operation of CUECs identified in the SOC reports that are relevant to the Commission's operations.

- Review SOC reports of the subservice organization or perform alternative procedures to determine the impact on its internal control environment.

COMMISSION RESPONSE

The Commission agrees. The Commission is formalizing an annual SOC report review process to ensure the Commission has implemented all responsibilities necessary for the effectiveness of the service provider's controls. To strengthen sustainability and accountability, the Commission is developing written internal procedures governing SOC reviews, tracking vendor compliance, and documenting follow up actions.

2025-008. **FINDING** (Inadequate Controls over User Access Rights)

The Guardianship and Advocacy Commission (Commission) had not implemented adequate internal controls over user access rights to its systems.

The Commission utilizes various systems to carry out its mission. During the current examination, the Commission did not ensure adequate security over its application systems. Specifically, the Commission:

- Had not timely removed the access of seven of 27 (26%) users from application systems; and

- Had not performed and documented the periodic review of users and access rights during the period.

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, Access Control and System and Communication Protection sections, require entities to implement adequate internal controls over access to their environments, applications, and data and establish access control policies and procedures documenting the access control requirements and sanctions and ensuring periodic access reviews.

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

The Commission management indicated they assumed the completion of termination tickets from the Department of Innovation and Technology meant successful removal of users from the systems. Further, the Commission management noted the non-performance of periodic access reviews was due to employee oversight.

The lack of adequate controls over user access rights could result in unauthorized access and disclosure of confidential information. (Finding Code No. 2025-008)

2025-008. **FINDING** (Inadequate Controls over User Access Rights) (Continued)

RECOMMENDATION

We recommend the Commission:

- Ensure timely and complete removal of access of terminated users from application systems; and

- Perform and document the periodic review of users and access rights, at least annually.

COMMISSION RESPONSE

The Commission agrees. The Commission is strengthening its user access management controls to ensure timely removal of system access for terminated employees and to establish a consistent review process for active users. The Commission will also maintain documentation of completed removals for audit and internal review purposes.

2025-009. **FINDING** (Inadequate Controls over the Issuance and Revocation of Telecommunication Devices)

The Guardianship and Advocacy Commission (Commission) did not maintain adequate controls over the issuance and revocation of telecommunication devices.

The Commission was unable to provide the listing of issued/active and revoked telecommunication devices. Therefore, we were unable to test the appropriateness of the issuance and written documentation for the turnover of returned devices.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls. Good internal controls require sufficient and properly designed accounting records be maintained to adequately control fiscal operations and provide reliable data for necessary management reports. Finally, the State Records Act (5 ILCS 160/9) requires the Commission to establish and maintain an active, continuing program for the economical and efficient management of the Commission's records. Such program shall provide for effective controls over the creation, maintenance, and use of records.

Commission management indicated the issues noted were caused by key employee turnover, employee oversight and over-reliance on the Illinois Department of Innovation and Technology (DoIT).

Without the Commission providing complete and adequate documentation to enable testing, we were impeded in completing our procedures and providing useful and relevant feedback to the General Assembly regarding the Commission's compliance with State laws and regulations governing the issuance, monitoring, and termination of portable telecommunication devices. Further, failure to maintain adequate controls over the issuance and revocation of telecommunication devices may result in unauthorized or questionable transactions. (Finding Code No. 2025-009)

RECOMMENDATION

We recommend the Commission strengthen its controls over telecommunication devices to ensure compliance with State laws and regulations.

COMMISSION RESPONSE

The Commission agrees. The Commission is implementing a formalized telecommunication device management program to address the documentation and tracking deficiencies noted in the audit.

2025-009. **FINDING** (Inadequate Controls over the Issuance and Revocation of Telecommunication Devices) (Continued)

COMMISSION RESPONSE (Continued)

To strengthen internal controls, the Commission, in addition to DoIT-initiated reviews, is implementing periodic reconciliations between internal device records, fiscal records, and DoIT asset listings to ensure accuracy, completeness, and proper oversight.

2025-010. **FINDING** (Inadequate Controls over State Property)

The Guardianship and Advocacy Commission (Commission) did not maintain adequate documentation and control over its State property.

During our testing of equipment deleted from the Commission's property records, supporting documentation was not provided for 20 of 20 (100%) deletions tested, totaling $38,744; therefore, we were unable to test compliance with State laws, rules, and regulations over equipment deletions.

The State Records Act (Act) (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities. Further, the Act (5 ILCS 160/9) requires the Commission to establish and maintain an active, continuing program for the economical and efficient management of the Commission's records.

Commission management indicated the issues noted were caused by employee oversight and turnover.

Failure to maintain adequate control over equipment and property records increases the risk of equipment theft or loss occurring without detection and results in inaccurate property reporting. (Finding Code No. 2025-010)

RECOMMENDATION

We recommend the Commission strengthen its controls over State property and equipment to ensure compliance with State laws and regulations.

COMMISSION RESPONSE

The Commission agrees. The Commission is taking corrective action to strengthen its internal controls over State property and equipment to address the documentation and oversight deficiencies identified during the audit. Specifically, the Commission is implementing a standardized property management process that includes required documentation for all equipment deletions, transfers, disposals, and surplus activities.