



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE UNIVERSITY

State Compliance Examination
For the Year Ended June 30, 2024

Release Date: March 27, 2025

FINDINGS THIS AUDIT: 13				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	3	3	2023	24-2, 24-3	24-10	
Category 2:	3	7	10	2021		24-6	
Category 3:	0	0	0	2019		24-4, 24-5, 24-7	
TOTAL	3	10	13	2018	24-1		
				2012		24-8	
				2005		24-9	
FINDINGS LAST AUDIT: 11							

INTRODUCTION

This digest covers the Compliance Examination of Illinois State University for the year ended June 30, 2024. A separate digest covering the University's financial audit as of and for the year ended June 30, 2024 was previously released on December 12, 2024. In addition, a separate digest covering the University's Single Audit for the year ended June 30, 2024, was previously released on February 25, 2025, respectively. In total, this report contains 13 findings, three of which were reported within the University's financial audit and single audit.

SYNOPSIS

- (24-04) The University had not fully implemented adequate internal controls related to cybersecurity programs and practices and control of confidential information.
- (24-08) The University did not always ensure compliance with the University Faculty Research and Consulting Act and University policies regarding outside employment.
- (24-13) The University is not in compliance with the Credit Card Marketing Act.

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 CYBERSECURITY PROGRAMS AND PRACTICES

The Illinois State University (University) had not fully implemented adequate internal controls related to cybersecurity programs and practices and control of confidential information.

The University utilizes various applications which contain a significant amount of critical and confidential data, such as names, addresses, Social Security numbers, banking information, etc.

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 University's cybersecurity program, practices, and control of confidential information, we noted the University had not:

Policies and procedures lacking

- Developed policies regarding configuration management, system development, training, onboarding, and backup verification and offsite storage.

Training not conducted

- Formally reviewed the Policy on Appropriate Use of Information Technology Resources and Systems (Appropriate Use Policy) since 2011.
- Conducted security awareness training.
- Conducted a comprehensive risk assessment or implemented risk reducing controls within the examination period.

University did not classify their data

- Reviewed their Data Classification Policy since 2015.
- Classified their data in accordance with the data classification methodology.
- Documented the security solutions utilized to monitor the security of their assets.
- Developed a comprehensive cybersecurity plan.

It was also noted the University could not provide a population of vulnerabilities identified during the examination period. (Finding 4, Pages 14-16) **This finding has been reported since 2019.**

We recommended the University:

- Develop policies regarding configuration management, system development, training, onboarding, and backup verification and offsite storage.
- Conduct security awareness training.
- Conduct a comprehensive risk assessment and implement risk reducing controls.
- Review the Appropriate Use Policy and the Data Classification Policy at least annually.
- Classify their data in accordance with the data classification methodology.
- Document the security solutions utilized to monitor the security of their assets.
- Develop a comprehensive cybersecurity plan.
- Strengthen controls to identify the population of vulnerabilities.

University officials agreed

University officials accepted the finding.

NONCOMPLIANCE WITH THE UNIVERSITY FACULTY RESEARCH AND CONSULTING ACT

The Illinois State University (University) did not always ensure compliance with the University Faculty Research and Consulting Act (Act) and University policies regarding outside employment.

During Fiscal Year 2024, faculty members reported 74 instances of outside employment to the University Provost. During testing, the auditors noted the following:

**Requests for outside employment
submitted late**

- 28 of 74 (38%) instances had the Request for Approval of Secondary/Outside Employment Form (Form PERS 927) submitted by the faculty member for approval by the University's Provost between 1 to 119 days late.

Approvals by the Provost were late

- 38 of 74 (51%) instances had Form PERS 927 approved by the University's Provost between 1 to 482 days late.

**Faculty with outside employment did
not submit a request for approval**

- 24 of 74 (32%) instances did not have the Annual Report of Secondary/Outside Employment (PERS 928) submitted by the faculty member.
- 2 of 74 (3%) instances had the Form 928 submitted by the faculty member to the University's Provost approved between 10 to 27 days late. (Finding 8,

Pages 21-22) **This finding has been reported since 2012.**

We recommended the University's Provost take appropriate corrective action and implement internal controls to ensure faculty members with outside research, consulting services, or employment receive written pre-approval to conduct the requested activity and annually disclose the time spent on these activities in accordance with State law and University policy.

University officials agreed

University officials accepted the finding and stated they continue to inform faculty of the reporting obligation and will continue to evaluate processes to improve compliance.

NONCOMPLIANCE WITH THE CREDIT CARD MARKETING ACT

The University is not in compliance with the Credit Card Marketing Act.

The University does not have a policy prohibiting it and the University's agents, employees, student groups, alumni organizations, or any affiliates from providing certain student information to a business organization or financial institution for purposes of marketing credit cards. (Finding 13, Page 28)

We recommended the University develop a policy that will cover the requirements listed in the Credit Card Marketing Act.

University officials agreed

University officials accepted the finding and stated they will work towards creating a policy that specifically addresses the Credit Card Marketing Act.

OTHER FINDINGS

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

AUDITOR'S OPINIONS

The financial audit report was previously released. The auditors stated the financial statements as of and for the year ended June 30, 2024 are fairly stated in all material respects.

The single audit report was previously released. The auditors conducted a single audit of the University as required by the Uniform Guidance. The auditors stated the University complied, in all material respects, with the types of

compliance requirements that could have a direct and material effect on the University's major federal programs for the year ended June 30, 2024.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the University for the year ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001 thru 2024-003. Except for the noncompliance described in these findings, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by FORVIS MAZARS.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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