

**STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
STATE COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2021

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

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STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

HUMAN RIGHTS COMMISSION

COMMISSION OFFICIALS

| | |
|---|--------------------------|
| Chair (06/03/2021 – Present) | Ms. Mona Noriega |
| Chair (05/29/2021 – 06/02/2021) | Vacant |
| Chair (07/01/2019 – 05/28/2021) | Mr. James A. Ferg-Cadima |
| Executive Director (08/17/2020 – Present) | Mr. Tracey B. Fleming |
| Executive Director (Acting) (08/04/2020 – 08/16/2020) | Ms. Kellee M. Chube |
| Executive Director (07/01/2019 – 08/03/2020) | Mr. Philip Dalmage |
| Chief Fiscal Officer (08/27/2021 – Present) | Ms. Claudia P. Ortega |
| Chief Fiscal Officer (03/01/2021 – 08/26/2021) | Vacant |
| Chief Fiscal Officer (07/01/2019 – 02/28/2021) | Dr. Ewa I. Ewa |
| General Counsel (09/01/2022-Present) | Mr. David R. Larson |
| General Counsel (Acting) (03/16/2022-08/31/2022) | Ms. Erica Seyburn |
| General Counsel (07/01/2019 – 3/15/2022) | Ms. Kellee M. Chube |

COMMISSION MEMBERS

| | |
|--|---------------------------------|
| Commissioner (06/03/2021 – Present) | Ms. Mona Noriega |
| Commissioner (05/29/2021 – 06/02/2021) | Vacant |
| Commissioner (07/01/2019 – 05/28/2021) | Mr. James A. Ferg-Cadima |
| Commissioner (07/01/2019 – Present) | Ms. Barbara R. Barreno-Paschall |
| Commissioner (02/01/2023 – Present) | Vacant |
| Commissioner (07/01/2019 – 01/31/2023) | Mr. Robert A. Cantone |
| Commissioner (09/05/2022 – Present) | Ms. Demoya R. Gordon |
| Commissioner (04/30/2022 – 09/04/2022) | Vacant |
| Commissioner (07/01/2019 – 04/29/2022) | Ms. LeDeidre S. Turner |
| Commissioner (02/15/2021 – Present) | Ms. Elizabeth A. Coulson |
| Commissioner (01/19/2021 – 02/14/2021) | Vacant |
| Commissioner (07/01/2019 – 01/18/2021) | Mr. Steven A. Andersson |
| Commissioner (03/01/2021 – Present) | Ms. Janice M. Glenn |
| Commissioner (10/03/2019 – 02/28/2021) | Vacant |
| Commissioner (07/01/2019 – 10/02/2019) | Mr. Manuel “Manny” Barbosa |

STATE OF ILLINOIS
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| | |
|--|-------------------------|
| Commissioner (04/15/2021 – Present) | Mr. Stephen A. Kouri II |
| Commissioner (08/01/2020 – 04/14/2021) | Vacant |
| Commissioner (07/01/2019 – 07/31/2020) | Mr. Jeffrey Shuck |

SPECIAL PANEL MEMBERS¹

| | |
|----------------------------------|-------------------|
| Member (07/01/2019 – 08/31/2019) | Mr. Mike Bigger |
| Member (07/01/2019 – 08/31/2019) | Ms. Cheryl Mainor |

COMMISSION OFFICES

The Human Rights Commission’s primary administrative offices are located at:

Michael A. Bilandic Building
160 North LaSalle Street, Suite N-1000
Chicago, Illinois 60601

Jefferson Terrace
300 West Jefferson Street, Suite 108
Springfield, Illinois 62702

¹ Public Act 100-1066 updated the Illinois Human Rights Act to create a 3-member, special temporary panel to serve for the earlier of 18 months or until the Commission’s case load is sufficiently reduced. The special temporary panel served from March 4, 2019 to August 31, 2019.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
STATE COMPLIANCE EXAMINATION
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ILLINOIS TORTURE INQUIRY AND RELIEF COMMISSION

COMMISSION OFFICIALS

| | |
|---|-------------------|
| Chair of the Board (07/01/2019 – Present) | Vacant |
| Acting Chair of the Board (12/01/2022 – Present) | Vacant |
| Acting Chair of the Board (07/01/2019 – 11/30/2022) | Kathleen Pantle |
| Executive Director (07/01/2019 – Present) | Robert Olmstead |
| General Counsel (08/16/2022 – Present) | Jennifer Crespo |
| General Counsel (05/14/2021 – 08/15/2022) | Vacant |
| General Counsel (12/16/2020 – 05/13/2021) | Jordan Blumenthal |
| General Counsel (09/01/2020 – 12/15/2020) | Vacant |
| General Counsel (07/01/2019 – 08/31/2020) | Michelle Jenkins |

COMMISSION MEMBERS

| | |
|--|-----------------------|
| Commissioner (07/01/2019 – Present) | Vacant |
| Commissioner (03/26/2021 – Present) | Steven Block |
| Commissioner (09/27/2019 – 03/25/2021) | Barry Miller |
| Commissioner (07/01/2019 – 09/26/2019) | Vacant |
| Commissioner (07/01/2019 – Present) | Robert Loeb |
| Commissioner (07/08/2022 – Present) | Erica Zunkel |
| Commissioner (12/10/2020 – 07/07/2022) | Vacant |
| Commissioner (07/01/2019 – 12/09/2020) | Steven Miller |
| Commissioner (06/16/2022 – Present) | Susana Vasquez |
| Commissioner (05/12/2021 – 06/15/2022) | Vacant |
| Commissioner (07/01/2019 – 05/11/2021) | Marilyn Baldwin |
| Commissioner (01/01/2023 – Present) | Vacant |
| Commissioner (07/01/2019 – 12/31/2022) | Rev. Stephen Thurston |
| Commissioner (07/01/2019 – Present) | Tim Touhy |
| Commissioner (05/17/2022 – Present) | Johanes Maliza |
| Commissioner (05/13/2021 – 05/16/2022) | Vacant |
| Commissioner (07/01/2019 – 05/12/2021) | Jim Mullenix |

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
STATE COMPLIANCE EXAMINATION
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| | |
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| Alternate Commissioner (12/01/2022 – Present) | Vacant |
| Alternate Commissioner (07/01/2019 – 11/30/2022) | Kathleen Pantle |
| Alternate Commissioner (03/07/2022 – Present) | Bennett Kaplan |
| Alternate Commissioner (02/11/2021 – 03/06/2022) | Vacant |
| Alternate Commissioner (01/25/2021 – 02/10/2021) | Tobara Richardson |
| Alternate Commissioner (07/01/2019 – 01/24/2021) | Vacant |
| Alternate Commissioner (03/29/2021 – Present) | Vanessa del Valle |
| Alternate Commissioner (01/01/2021 – 03/28/2021) | Vacant |
| Alternate Commissioner (07/01/2019 – 12/31/2020) | Craig Futterman |
| Alternate Commissioner (05/09/22 – Present) | Daniel Fenske |
| Alternate Commissioner (07/01/19 – 05/08/2022) | Vacant |
| Alternate Commissioner (09/27/2019 – Present) | Autry Phillips |
| Alternate Commissioner (07/01/2019 – 09/26/2019) | Vacant |
| Alternate Commissioner (10/14/2022 – Present) | Yanajaha Kafi Moragne-Patterson |
| Alternate Commissioner (07/01/2019 – 10/13/2022) | Vacant |
| Alternate Commissioner (02/03/2023 – Present) | Brian Richardson |
| Alternate Commissioner (07/01/2019 – 02/02/2023) | Vacant |
| Alternate Commissioner (09/02/2022 – Present) | Natasha Robinson |
| Alternate Commissioner (05/28/2022 – 09/01/2022) | Vacant |
| Alternate Commissioner (06/02/2021 – 05/27/2022) | Liliana Dago |
| Alternate Commissioner (07/01/2019 – 06/01/2021) | Vacant |

COMMISSION OFFICE

The Illinois Torture Inquiry and Relief Commission’s primary administrative offices are located at:

555 W Monroe St. Suite 600-S
Chicago, Illinois 60661



STATE OF ILLINOIS

Human Rights Commission

JB Pritzker
Governor

MANAGEMENT ASSERTION LETTER

Commissioners

February 09, 2023

Mona Noriega, Chair

Barbara R. Barreno-Paschall,
Vice Chair

Elizabeth A. Coulson

Janice M. Glenn

Demoya R. Gordon

Stephen A. Kouri II

The Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

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, Human Rights 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, 2021.

Tracey B. Fleming
Executive Director

Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, 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.

hrc.illinois.gov

Page Two
Management Assertion Letter
February 09, 2023

Yours truly,

Human Rights Commission

SIGNED ORIGINAL ON FILE

Tracey B. Fleming, Executive Director

SIGNED ORIGINAL ON FILE

Claudia P. Ortega, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

David R. Larson, General Counsel

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
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, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

| Number of | <u>Current</u> | <u>Prior</u> |
|---|-----------------------|----------------------|
| | <u>Report</u> | <u>Report</u> |
| Findings | 4 | 4 |
| Repeated Findings | 2 | 3 |
| Prior Recommendations Implemented or Not Repeated | 2 | 1 |

SCHEDULE OF FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Last/First</u> | <u>Reported</u> | <u>Description</u> | <u>Finding Type</u> |
|-------------------------|--------------------|--------------------------|------------------------|---|--|
| Current Findings | | | | | |
| 2021-001 | 12 | 2019/2015 | | Weaknesses in Cybersecurity Programs and Practices | Significant Deficiency and Noncompliance |
| 2021-002 | 15 | 2019/2017 | | Vacancies on the Illinois Torture Inquiry and Relief Commission | Noncompliance |
| 2021-003 | 17 | New | | Decisions Not Deposited with the Illinois State Library | Significant Deficiency and Noncompliance |
| 2021-004 | 18 | New | | Inadequate Controls over Travel Expenditures | Significant Deficiency and Noncompliance |

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| <u>Item No.</u> | <u>Page</u> | <u>Last/First Reported</u> | <u>Description</u> | <u>Finding Type</u> |
|-----------------------------------|-------------|----------------------------|--|---------------------|
| Prior Finding Not Repeated | | | | |
| A | 20 | 2019/2007 | Decisions Not Published Timely | |
| B | 20 | 2019/2019 | Inadequate Controls over Performance Reporting | |

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with the Human Rights Commission and the Illinois Torture Inquiry and Relief Commission personnel at an exit conference on February 6, 2023.

Attending were:

Human Rights Commission

Mona Noriega, Chair and Commissioner
Tracey B. Fleming, Executive Director
Claudia P. Ortega, Chief Financial and Human Resources Officer
David R. Larson, General Counsel

Illinois Torture Inquiry and Relief Commission

Robert Olmstead, Executive Director
Jennifer Crespo, General Counsel

Office of the Auditor General

Janis Van Durme, Health and Human Services Audit Manager
Samantha Fritz, Auditor II

The responses to the recommendations were provided by Mr. Tracey B. Fleming, Human Rights Commission Executive Director, in a correspondence dated February 9, 2023.

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FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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, Human Rights Commission

Report on State Compliance

We have examined compliance by the State of Illinois, Human Rights 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, 2021. 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.

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, 2021, 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 2021-001 through 2021-004.

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 2021-001 and 2021-003 through 2021-004 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

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
February 9, 2023

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

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

The Human Rights Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

The Commission is responsible for promoting freedom from unlawful discrimination as defined by the Illinois Human Rights Act. Their primary responsibility is to make impartial determinations of whether there has been unlawful discrimination as defined by the Illinois Human Rights Act. They are also responsible for furnishing information to the public about the Act and the Commission. In order to carry out their mission, the Commission utilizes several IT applications which contains confidential and personal information.

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, practices and control of confidential information, we noted the Commission had not:

- Developed a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Developed a project management framework to ensure new applications were adequately developed and implemented in accordance with management's expectations.
- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Developed policies and procedures governing the maintenance and destruction of their data.
- Developed a data classification methodology or classified its data to identify and ensure adequate protection of information.
- Required contractors to acknowledge receipt of obtaining and understanding the Commission's Policy Manual.
- Require its employees and contractors to complete cybersecurity training.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Weaknesses in 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) also 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.

Commission officials indicated it was their understanding the Department of Innovation and Technology was responsible for cybersecurity controls.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Commission's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-001, 2019-002, 2017-002, 2015-004)

RECOMMENDATION

We recommend the Commission work with the Department of Innovation and Technology to obtain an understanding of each party's responsibilities as it related to cybersecurity controls. Additionally, we recommend the Commission:

- Develop a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Develop a project management framework to ensure new applications are adequately developed and implemented in accordance with management's expectations.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Develop policies and procedures governing the maintenance and destruction of their data.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

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

- Develop a data classification methodology and classify its data to identify and ensure adequate protection of information.
- Require contractors to acknowledge receipt of obtaining and understanding the Commission's Policy Manual.
- Require employees and contractors to complete cybersecurity training.

COMMISSION RESPONSE

The Commission agrees with the finding. However, the Commission notes that the ability to complete all of the recommendations provided by the auditors are not entirely—or even mostly—within the current capabilities of the Commission. Nevertheless, the Commission will work with the Department of Innovation and Technology on completing a risk assessment to determine the necessary risk reducing internal controls.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-002. **FINDING** (Vacancies on the Illinois Torture Inquiry and Relief Commission)

The Illinois Torture Inquiry and Relief Commission (ITIRC), an independent commission under the Human Rights Commission, did not have the required number of Commissioners.

During testing, we noted the following:

- As of June 30, 2021, four of the eight (50%) Commissioners' seats were vacant. The vacancies consisted of a retired Circuit Court Judge, a member engaged in the practice of criminal defense law, a member of the public who is not an attorney and who is not an officer or employee of the Judicial branch, and a former public defender.
- As of June 30, 2021, four of the eight (50%) alternate Commissioners' seats were vacant. The vacancies consisted of a former prosecuting attorney, a member engaged in the practice of criminal defense law, and two members of the public who are not attorneys and who are not officers or employees of the Judicial branch.

This finding was first reported in the Human Rights Commission's *State Compliance Examination* for the two years ended June 30, 2017. In subsequent years, the ITIRC has been unsuccessful in implementing an adequate corrective action plan.

The Illinois Torture Inquiry and Relief Commission Act (Act) (775 ILCS 40/20(a)) requires the Governor to appoint eight voting members, with the advice and consent of the Senate as follows:

- One retired Circuit Court Judge;
- One former prosecuting attorney;
- One law school professor;
- One engaged in the practice of criminal defense law;
- Three members of the public who are not attorneys and who are not officers or employees of the Judicial branch; and,
- One former public defender.

Additionally, the Act (775 ILCS 40/20(a-1)) requires the Governor to appoint alternate members for the ITIRC members he or she has appointed to serve in the event of scheduling conflicts, conflicts of interest, disability, or other disqualification arising in a particular case, who must have the same qualifications for appointment as the original member.

ITIRC officials indicated, as they did in the previous examination, ITIRC has been working closely with the Office of the Governor to identify appropriate appointment candidates.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-002. **FINDING** (Vacancies on the Illinois Torture Inquiry and Relief Commission) –
Continued

Vacancies of Commission members does not comply with the Act or facilitate the work of the ITIRC. (Finding Code No. 2021-002, 2019-004, 2017-004)

RECOMMENDATION

We recommend the ITIRC continue to work with the Governor to ensure the ITIRC’s vacancies are filled in a timely manner.

ITIRC RESPONSE

ITIRC agrees with this finding. It continues to note that, statutorily, ITIRC may only recommend candidates to the governor’s office, which ITIRC has done. ITIRC has no power to effectuate the actual appointments, but will continue to suggest additional candidates.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-003. **FINDING** (Decisions Not Deposited with the Illinois State Library)

The Illinois Torture Inquiry and Relief Commission (ITIRC), an independent commission under the Human Rights Commission, did not deposit copies of its decisions with the State Library.

During testing, we noted the ITIRC did not provide and deposit with the Illinois State Library copies of its decisions issued during the examination period.

The State Library Act (15 ILCS 320/21(a)) requires the ITIRC to provide and deposit with the Illinois State Library sufficient copies of all publications issued by the ITIRC. Further, the Illinois Administrative Code (23 Ill. Admin. Code 3020.100) defines publications as all formats of media paid for in whole or in part by funds appropriated by the General Assembly or issued at the request of a State agency. Publications to be deposited with the Illinois State Library and the electronic depository include laws, rules, and decisions.

ITIRC officials indicated the condition above was due to management oversight, as ITIRC was unaware the decisions had to be deposited with the Illinois State Library if the decisions were already publicly available on the ITIRC website.

Failure to deposit decisions with the Illinois State Library hinders the archival responsibilities of the Illinois State Library and represents noncompliance with the State Library Act. (Finding Code No. 2021-003)

RECOMMENDATION

We recommend ITIRC deposit its decisions with the Illinois State Library in accordance with the State law.

ITIRC RESPONSE

ITIRC agrees with this finding. Since being made aware of the requirement, ITIRC filed all its decisions made from inception through October, 2022 with the State Library.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-004. **FINDING** (Inadequate Controls over Travel Expenditures)

The Human Rights Commission (Commission) did not exercise adequate internal controls over the processing of its travel expenditures.

Specifically, during our testing, we noted following:

- Two of 17 (12%) travel reimbursement vouchers tested, totaling \$309, were not submitted to the Commission for reimbursement within 60 days of the last date of travel indicated on the voucher. Further, the Commission processed the late filings without reporting the travel voucher amounts as wages earned or providing support of an affidavit for the exception.

Internal Revenue Service (IRS) Publication 535, Business Expenses, notes employees receiving travel reimbursements must have paid or incurred deductible expenses while performing employment services, adequately accounted for the expenses within a reasonable period of time, generally defined by Publication 535 as within 60 days after the expenses were paid or incurred, and returned any excess reimbursements within a reasonable period of time. If the employee meets all three tests, the employee is under an accountable plan and the reimbursements are not included as wages on the employee's Form W-2. If the employee fails any of the tests, the employee is under a nonaccountable plan and all amounts paid as reimbursements are reported as wages on the employee's Form W-2, subject to income tax withholding, Social Security, Medicare, and unemployment taxes.

Further, the IOC Accounting Bulletin 134 states, the proper bill date must be within 60 days of the ending service date on the travel voucher. If a travel voucher does not meet this 60 day requirement, the voucher will be deleted and returned to the agency. The agency must then process the payment through the agency's payroll office. The payment will have taxes withheld at supplemental wage withholding tax rates (25% Federal, 3% State of Illinois and, if applicable, 1.45% Medicare and 6.2% Social Security) and these amounts will be included on the employee's Form W-2. If a reasonable justification for the noncompliance is noted, the head of the vouchering agency must sign an affidavit approving the exception. The original affidavit must be submitted with the travel voucher. The ending date of service is the date that the last trip ends on the travel voucher.

Commission officials indicated the deficiency noted above is due to employee error.

- For 17 of 17 (100%) travel reimbursement vouchers tested, totaling \$5,092, failed to document the receipt date for the following vouchers. The Commission

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-004. **FINDING** (Inadequate Controls over Travel Expenditures and Monthly Expenditure Reconciliations) – Continued

stated the date of the traveler's signature is utilized as the receipt date; however, we were unable to determine whether travel vouchers were submitted on the same date the traveler signed the voucher.

The Illinois Administrative Code (74 Ill. Admin. Code 900.30) requires the Commission to maintain written or electronic records reflecting the date or dates when a bill was received by the Commission.

Commission officials indicated they believed the traveler's signature date was adequate documentation for the received date.

Failure to maintain adequate controls over the timely submission of travel expenditures increases the risk that errors or increases in taxable wages could occur that would not be identified by employees performing their functions in the normal course of business. In addition, failure to ensure accurate receipt dates are adequately documented hindered our ability to test compliance with submission rules and regulations. (Finding Code No. 2021-004)

RECOMMENDATION

We recommend the Commission implement adequate internal controls to document when a travel reimbursement is received by the Commission and process it within the required 60 days in accordance with federal and State regulations.

COMMISSION RESPONSE

The Commission agrees with the finding.

STATE OF ILLINOIS
HUMAN RIGHTS COMMISSION
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2021

A. **FINDING** (Decisions Not Published Timely)

During the prior examination, the Human Rights Commission (Commission) did not publish its decisions timely. Specifically, we noted decisions were either not published to the Commission’s website or the decisions were not timely published to the Commission’s website.

During the current examination, our sample testing indicated the Commission was able to significantly improve its internal controls over timely publishing its decisions. (Finding Code No. 2019-001, 2017-001, 2015-001, 2013-002, 11-1, 09-2, 07-2)

B. **FINDING** (Inadequate Controls over Performance Reporting)

During the prior examination, the Commission lacked adequate controls over performance reporting. Specifically, the Commission was unable to provide accurate documentation supporting the data presented in its Service Efforts and Accomplishments (SEA) reports for Fiscal Years 2018 and 2019.

During the current examination, the Commission was able to provide accurate documentation supporting the data presented in its SEA reports for Fiscal Years 2020 and 2021. (Finding Code No. 2019-003)