

**State of Illinois
Department of
Human Rights**

**STATE COMPLIANCE
EXAMINATION**

**FOR THE TWO YEARS ENDED
JUNE 30, 2023**

**PERFORMED AS SPECIAL
ASSISTANT AUDITORS FOR THE
AUDITOR GENERAL,
STATE OF ILLINOIS**

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2023**

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**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2023**

DEPARTMENT OFFICIALS

Director (07/01/21 to present)	Mr. James L. Bennett
Deputy Director (07/01/21 to present)	Mr. H. Alex Bautista
Chief Fiscal Officer (07/01/21 to present)	Mr. Alan Brazil
Chief Legal Counsel (07/01/21 to present)	Ms. Mary M. Madden
Chief Internal Auditor (12/01/23 to present)	Mr. Michael Sartorius
Chief Internal Auditor (07/01/21 to 11/30/23)	Vacant

DEPARTMENT OFFICES

The Department's primary administrative offices are located at:

555 West Monroe Street
Suite 700
Chicago, Illinois 60661

524 S. 2nd Street
Suite 300
Springfield, Illinois 62701



JB Pritzker, Governor
James L. Bennett, Director

MANAGEMENT ASSERTION LETTER

March 19, 2024

Roth & Company LLP
815 W Van Buren St. Suite 500
Chicago, Illinois, 60607

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, Department of Human Rights (Department). 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 Department's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022, and June 30, 2023, the Department has materially complied with the specified requirements listed below.

- A. The Department 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 Department 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 Department 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 Department 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 Department on behalf of the State or held in trust by the Department 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, Department of Human Rights

SIGNED ORIGINAL ON FILE

James L. Bennett
Director

SIGNED ORIGINAL ON FILE

Alan Brazil
Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Mary M. Madden
Chief Legal Counsel

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
STATE COMPLIANCE EXAMINATION
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STATE COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	13	12
Repeated Findings	7	5
Prior Recommendations Implemented or Not Repeated	5	3

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2023-001	10	New	Voucher Processing Internal Controls Not Operating Effectively	Material Weakness and Material Noncompliance
2023-002	13	New	Receipt and Refund Processing Internal Controls Not Operating Effectively	Material Weakness and Material Noncompliance
2023-003	16	2021/2017	Noncompliance with Statutorily Mandated Time Limits	Significant Deficiency and Noncompliance
2023-004	19	2021/2017	Failure to Maintain Internal Audit Program	Significant Deficiency and Noncompliance
2023-005	21	2021/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
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SCHEDULE OF FINDINGS (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2023-006	25	New	Failure to Appoint Liaison to Serve Ex-Officio on Certain Commissions	Significant Deficiency and Noncompliance
2023-007	26	New	Inadequate Controls Over Census Data	Significant Deficiency and Noncompliance
2023-008	29	2021/2007	Inadequate Controls over State Property and Equipment	Significant Deficiency and Noncompliance
2023-009	31	2021/2021	Employee Performance Evaluations Not Performed or Timely Performed	Significant Deficiency and Noncompliance
2023-010	33	New	Inadequate Control over Vehicle Accident Reporting	Significant Deficiency and Noncompliance
2023-011	34	2021/2021	Inadequate Controls over Leaves of Absence	Significant Deficiency and Noncompliance
2023-012	35	New	Inadequate Control over Travel	Significant Deficiency and Noncompliance
2023-013	38	2021/2021	Disaster Recovery Planning Weaknesses	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	40	2021/2021	Lack of Adequate Controls over the Review of Internal Controls for Service Provider	
B	40	2021/2021	Information Technology Access Weaknesses	
C	40	2021/2019	Noncompliance with Report Filing Requirements	
D	40	2021/2019	Failure to Evaluate and Report on Sexual Harassment Helpline	
E	41	2021/2021	Inaccurate Agency Workforce Reports	

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
STATE COMPLIANCE EXAMINATION
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EXIT CONFERENCE

The Department waived an exit conference in a correspondence from Alan Brazil, Chief Fiscal Officer on March 8, 2024. The responses to the recommendations were provided by Michael Sartorius, Chief Internal Auditor, in a correspondence dated March 19, 2024.



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

Honorable Frank J. Mautino
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, Department of Human Rights (Department) 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, 2023. Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

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

815 West Van Buren Street,
Suite 500
Chicago, Illinois 60607
P (312) 876-1900
F (312) 876-1911

info@rothcocpa.com
www.rothcocpa.com

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

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 Department's compliance with the specified requirements.

Our examination disclosed material noncompliance with the specified requirements applicable to the Department during the two years ended June 30, 2023. As described in the accompanying Schedule of Findings as items 2023-001 through 2023-002, the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2023, 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 2023-003 through 2023-013.

The Department's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Department'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 Department 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 Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our



opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2023-001 and 2023-002 to be material weaknesses.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2023-003 through 2023-013 to be significant deficiencies.

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

The Department's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Department'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
March 19, 2024



STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-001. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)

The Illinois Department of Human Rights' (Department) internal controls over its voucher processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning (ERP) System operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Department to determine whether certain key attributes were properly entered by the Department's staff into the ERP System. In order to determine the operating effectiveness of the Department'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 System 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.

Our testing noted four of 140 (3%) attributes were not properly entered into the ERP System. Therefore, the Department's internal controls over voucher processing **were not operating effectively**.

The Statewide Accounting Management System (SAMS) Manual (Procedure 17.20.20) requires the Department to, after receipt of goods or services, verify the goods or services received met the stated specifications and prepare a voucher for submission to the Office of Comptroller to pay the vendor, including providing vendor information, the amount expended, and object(s) of expenditure. Further, the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.30) requires the Department maintain records which reflect the date goods were received and accepted, the date services were rendered, and the proper bill date. Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance expenditures are properly recorded and accounted for to maintain accountability over the State's resources.

Due to this condition, we qualified our opinion because we determined the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)
(Continued)

Even given the limitations noted above, we conducted an analysis of the Department's expenditures data for Fiscal Years 2022 and 2023 to determine compliance with the State Prompt Payment Act (Act) (30 ILCS 540) and the Code (74 Ill. Admin. Code 900.70). We noted the following noncompliance:

- The Department owed a vendor interest totaling \$220 in Fiscal Year 2023; however, the Department had not approved the voucher for payment to the vendor.

The Act (30 ILCS 540) requires agencies to pay vendors who had not been paid within 90 days of receipt of a proper bill or invoice interest.

- The Department did not timely approve 130 of 1,232 (11%) vouchers processed during the examination period, totaling \$539,556. We noted these late vouchers were approved between one and 182 days late.

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

- For one of 35 (3%) vouchers tested, totaling \$64,150, the Department failed to maintain supporting documentation showing the dates invoices were received.

The Code (74 Ill. Admin. Code 900.30) requires the Department to maintain written or electronic records reflecting the date on which the goods were received and accepted, or the services were rendered, the proper bill was received, and approval was given. In addition, the State Records Act (5 ILCS 160/8) requires the Department to preserve records containing adequate and proper documentation of the essential transactions of the Department designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Department's activities.

The Department indicated the conditions were caused by employee error.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Receipt and Refund Processing Internal Controls Not Operating Effectively)

The Illinois Department of Human Rights' (Department) internal controls over its receipt and refund processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning (ERP) System operated by the Department of Innovation and Technology (DoIT), we were able to limit our receipt and refund testing at the Department to determine whether certain key attributes were properly entered by the Department's staff into the ERP System. In order to determine the operating effectiveness of the Department's internal controls related to receipt and refund processing, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP System based on supporting documentation. The attributes tested were (1) amount, (2) fund being deposited into, (3) date of receipt, (4) date deposited, and (5) SAMS Source Code.

During our testing, we noted:

- 4 of 140 (3%) attributes for receipts testing were not properly entered into the ERP System.
- 2 of 10 (20%) attributes for refunds testing were not properly entered into the ERP System.

Therefore, the Department's internal controls over receipt and refund processing **were not operating effectively.**

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Department to maintain a detailed record of all moneys received, which is to include date of receipt, the payor, purpose and amount, and the date and manner of disbursement. Additionally, the Statewide Accounting Management System (SAMS) Manual (Procedure 25.10.10) requires the Department to segregate the moneys into funds and document the source of the moneys. Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-002. **FINDING** (Receipt and Refund Processing Internal Controls Not Operating Effectively) (Continued)

Due to this condition, we qualified our opinion because we determined the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Even given the limitations noted above, we conducted an analysis of the Department's receipts and refunds data for Fiscal Years 2022 and 2023 to determine compliance with the Act. We noted the Department's receipts and refunds data did not document the date on which the payment was received for 179 of 182 (98%) receipts. As such, we were unable to determine whether the Department deposited the receipts and refunds timely.

The Act (30 ILCS 230/2(a)) requires the Department to maintain a detailed record of all moneys received, which is to include date of receipt, the payor, purpose and amount, and the date and manner of disbursement.

Further, we noted the Department maintained a receipts ledger separately from the ERP System. While the receipts ledger is reconciled with the Office of Comptroller's Monthly Revenue Status report (SB04), the receipts ledger was not reconciled with the receipts recorded within the ERP System. As such, the receipt reconciliation feature of the ERP System is not being utilized.

Department management indicated the issues were due to data entry errors.

Failure to properly enter the key attributes into the State's ERP System when processing a receipt hinders the reliability and usefulness of data extracted from the ERP System, which can result in improper recording of revenues, refunds and accounts receivable. In addition, failure to fully utilize all the features of the ERP System resulted in inefficient usage of State resources. (Finding Code No. 2023-002)

RECOMMENDATION

We recommend the Department design and maintain internal controls to provide assurance its data entry of key attributes into the ERP System is complete and accurate. Further, we recommend the Department utilize the receipt reconciliation feature of the ERP System.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Receipt and Refund Processing Internal Controls Not Operating Effectively) (Continued)

DEPARTMENT REPOSENSE

The Department accepts this finding. The Chief Fiscal Officer and Accountant Supervisor will provide additional training to Fiscal staff to reduce the likelihood of entry errors related to receipts and refunds. The Chief Fiscal Officer will also ensure that Fiscal staff place reports on SharePoint to allow for appropriately documented as well as dated preparation and review of monthly reconciliations.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-003. **FINDING** (Noncompliance with Statutorily Mandated Time Limits)

The Illinois Department of Human Rights (Department) did not meet the procedural time limits set forth when a charge of a civil rights violation had been filed and when a complainant filed a request to opt out of the Department's investigation.

In our review of 60 employment cases filed with the Department, we noted the following:

- In 15 (25%) employment cases tested, the Department did not serve a copy of the charge to the respondent within 10 days of the day the charge was filed. The charges were served to the respondent from 1 to 161 days late.
- In 15 (25%) employment cases tested, the Department did not serve a notice to the complainant of the complainant's right to file a complaint with the Human Rights Commission or commence a civil action in the appropriate circuit court within 10 days of the day the charge was filed. These notices were served to the complainant from 1 to 161 days late.
- In 15 (25%) cases tested, the Department did not serve a notice to the respondent of the complainant's right to file a complaint with the Human Rights Commission or commence a civil action in the appropriate circuit court within 10 days of the day the charge was filed. These notices were served to the respondent from 1 to 161 days late.

The Illinois Human Rights Act (Act) (775 ILCS 5/7A-102(B)), which deals with employment and other civil rights cases, requires the Department, within 10 days of the date on which the charge was filed, to serve a copy of the charge to the respondent. The Act further requires the Department, within 10 days of the date on which the charge was filed, and again no later than 335 days thereafter, to send by certified or registered mail written notice to the complainant and to the respondent informing the complainant of the complainant's right to either file a complaint with the Human Rights Commission or commence a civil action in the appropriate circuit court.

In addition, in our testing of 24 employment cases where the complainant requested to opt-out of the Department's investigation, we noted the Department did not issue the required notice to the parties for seven (29%) employment cases within 10 business days of receipt of the complainants' request to opt out of the investigation. The notices were issued from 2 to 17 days late.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-003. **FINDING** (Noncompliance with Statutorily Mandated Time Limits)
(Continued)

The Act (775 ILCS 5/7A-102(C-1)) requires the Department, within 10 business days of receipt of the complainant's request to opt out of the investigation, to issue a notice to the parties stating that: (i) the complainant has exercised the right to opt out of the investigation; (ii) the complainant has 90 days after receipt of the Director's notice to commence an action in the appropriate circuit court or other appropriate court of competent jurisdiction; and (iii) the Department has ceased its investigation and is administratively closing the charge.

This finding was first reported in Fiscal Year 2017. In subsequent years, the Department has been unsuccessful in implementing appropriate procedures to improve its controls over procedural time limits set forth when a charge of a civil rights violation had been filed and when a complainant filed a request to opt out of the Department's investigation.

Department management indicated, as they did in prior years, the untimely issuance of notices was due to a lack of personnel, information technology, and equipment, charges received by mail, and the number of cases filed in the Charge Processing Division.

Failure to provide the notification or untimely notifying the complainant and respondent of a charge as outlined in statute may compromise the complainant and respondent's time to respond or prepare for the charge. Failure to timely notify parties of the complainant's request to opt out of the Department's investigation may compromise the complainant's time to commence a civil action in the appropriate circuit court or other appropriate court of competent jurisdiction. (Finding Code No. 2023-003, 2021-003, 2019-001, 2017-001)

RECOMMENDATION

We recommend the Department timely notify the appropriate parties as mandated by the Illinois Human Rights Act.

DEPARTMENT RESPONSE

The Department accepts this finding.

As to 775 ILCS 5/7A-102(B) (serve notice of charge within 10 days), Charge Processing will continue to pursue sufficient staffing levels, and equipment and technology needs to ensure sufficient resources and support are available to effectuate this mandate.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-004. **FINDING** (Failure to Maintain Internal Audit Program)

The Illinois Department of Human Rights (Department) failed to maintain a full-time program of internal auditing.

We noted the Department did not employ a chief internal auditor or any internal audit staff during the examination period. On August 18, 2017, the Department entered into an agreement with the Department of Central Management Services (CMS) to provide the Department with internal auditing services.

On August 9, 2019, the Office of the Attorney General issued an opinion stating multiple State agencies may not appoint the same individual as their chief internal auditor through an intergovernmental agreement. Should designated State agencies desire to consolidate or combine their internal audit functions, they must either seek authorizing legislation from the General Assembly or follow the process for reassigning functions among or reorganizing executive agencies which are directly responsible to the Governor as established by article V, section 11, of the Illinois Constitution of 1970, and the Executive Reorganization Implementation Act.

This finding was first reported in Fiscal Year 2017. In subsequent years, the Department has been unsuccessful in maintaining a full-time program of internal auditing.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/2001(a)) states, "Each designated State Agency as defined in section 1003(a) shall maintain a full-time program of internal auditing". Section 1003(a) defines designated State agencies to include each Department of State government created in the Civil Administrative Code of Illinois (20 ILCS 5/5-15), which includes the Department.

Department officials indicated the chief internal auditor position was not filled due to staffing constraints.

Failure to maintain a full-time program of internal auditing increases the risk the Department would not timely identify significant deficiencies and material weaknesses in internal control within the Department's operations. (Finding Code No. 2023-004, 2021-004, 2019-002, 2017-002)

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-004. **FINDING** (Failure to Maintain Internal Audit Program) (Continued)

RECOMMENDATION

We recommend the Department comply with the required provisions of the Act by appointing a chief internal auditor and implementing a full-time program of internal auditing.

DEPARTMENT RESPONSE

The Department accepts this finding. On December 1, 2023, the Department appointed a Chief Internal Auditor and has implemented a full-time program of internal auditing.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-005. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

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

The Department is responsible for administering the Illinois Human Rights Act, which prohibits discrimination in Illinois with respect to employment, financial credit, public accommodations, housing and sexual harassment, as well as sexual harassment in education. In order to carry out its mission, the Department utilizes information technology applications which contain 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 Department's cybersecurity program, practices and control of confidential information, we noted the Department had not:

- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Developed policies and procedures for reviewing and monitoring security implementation and violations.
- Classified its data to identify and ensure adequate protection of information.

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 Department 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.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-006. **FINDING** (Failure to Appoint Liaison to Serve Ex-Officio on Certain Commissions)

The Illinois Department of Human Rights (Department) did not appoint members to certain commissions as required.

During testing, we noted the Department did not formally appoint a liaison to serve ex-officio on the Asian American Family Commission (Commission).

The Asian American Family Commission Act (20 ILCS 3916/10(d)) requires the Department to appoint a liaison to serve ex-officio on the Commission.

Department management indicated the Department designated a certain employee to serve as ex-officio member to the Commission. However, a formal appointment was not made.

Failure to appoint a liaison to serve as an ex-officio member prevents or hinders the Commission from carrying out their duties in accordance with the statutes. (Finding Code No. 2023-006)

RECOMMENDATION

We recommend the Department formally appoint a liaison to the Commission. Additionally, we recommend the Department ensure its appointed liaison fulfills their functions on the Commission as required by statute.

DEPARTMENT RESPONSE

The Department agrees with the finding. The Department formally appointed a senior staff member as liaison to serve as ex-officio member to the Commission, effective March 15, 2024. The Asian American Family Commission has been subject to oversight by the Commission on Equity and Inclusion since January 1, 2022, but no meetings have been held and it has engaged in no activity since that date. The Department is committed to full participation on this Commission when it becomes fully operational.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-007. **FINDING** (Inadequate Controls Over Census Data)

The Illinois Department of Human Rights (Department) did not have adequate controls over reporting its census data to its pension and other postemployment benefits (OPEB) plans.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the Department's employees are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Finally, we noted CMS' actuaries use SERS' census data records to prepare the OPEB actuarial valuation.

During our testing, we noted the Department could not provide documentation to support that a complete and timely reconciliation of its census data recorded by SERS to its internal records was performed and submitted to SERS by September 1, 2021 and November 1, 2022 for Fiscal Years 2021 and 2022, respectively. Due to the lack of documentation, we were unable to determine whether a complete reconciliation was performed and timely submitted to SERS.

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For the Two Years Ended June 30, 2023

2023-007. **FINDING** (Inadequate Controls Over Census Data) (Continued)

For employers participating in plans with multiple-employer and cost-sharing characteristics, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Further, the State Records Act (5 ILCS 160/8) requires the Department make and preserve records containing adequate and proper documentation of its essential transactions to protect the legal and financial rights of the State and of persons directly affected by the Department's activities.

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Department management indicated the exception was due to employee oversight.

Failure to maintain documentation to support a reconciliation was performed and timely submitted to SERS prevents the Department from demonstrating whether it complied with census data reporting requirements. (Finding Code No. 2023-007)

RECOMMENDATION

We recommend the Department perform timely and complete census data reconciliations with SERS and maintain supporting documentation of the reconciliations.

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SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-007. **FINDING** (Inadequate Controls Over Census Data) (Continued)

DEPARTMENT RESPONSE

The Department accepts the finding. Fiscal will take the following measures to ensure census data reconciliations are complete and submitted timely:

- A series of calendar reminders will be utilized to ensure submission deadlines are met.
- Procedures for completing the annual census data reconciliations will be developed, which include maintaining internal documentation supporting the census data reconciliation submitted.
- Internal records will be maintained that include the back-up data and other supporting documentation used to prepare the census data reconciliation. The reconciliation will be reviewed and verified by the Accounting Supervisor, The Chief Fiscal Officer and Human Resources prior to submission. Following reconciliation submissions, Fiscal will ensure all documentation and supporting workpapers are properly archived and available for examination.

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2023-008. **FINDING** (Inadequate Controls over State Property and Equipment)

The Illinois Department of Human Rights (Department) did not maintain adequate controls over its property and equipment.

During testing, we noted the following:

- One of seven (14%) equipment acquisitions, totaling \$410, was added to the Department's property records 436 days after the equipment acceptance date.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.400) requires the Department to adjust property records within 90 days after acquisition, change, or deletion of equipment.

- One of seven (14%) equipment acquisitions was not accurately recorded. Specifically, the equipment item, a mobile device, was recorded at \$0.01. However, its actual cost was \$94.

The State Property Control Act (30 ILCS 605/4) requires responsible officers at the Department to be accountable for the supervision, control, and inventory of property under their jurisdiction.

- One of three (33%) deleted equipment items tested was a tablet. The Department could not provide evidence the tablet was wiped or cleared of data before the tablet was transferred to the Department of Central Management Services (CMS) for surplus.

The Personal Information Protection Act (815 ILCS 530) requires the Department to ensure confidential and personal information is protected from disclosure.

- The Department did not adopt a policy delineating the categories of equipment that are subject to theft with value less than the nominal value.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.210(c)) states that equipment that is subject to theft with a value less than the nominal value must be marked with a unique identification number. Additionally, the Department is responsible for adopting policies clearly delineating categories of equipment considered to be subject to theft.

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For the Two Years Ended June 30, 2023**

2023-009. **FINDING** (Employee Performance Evaluations Not Performed or Timely Performed)

The Illinois Department of Human Rights (Department) did not perform or timely perform employee performance evaluations.

During testing 59 performance evaluations, we noted the following:

- 22 (37%) performance evaluations were not completed.
- 20 (34%) performance evaluations were not timely completed. The evaluations were completed 10 to 192 days after they were due.
- One (2%) performance evaluation was not signed by the next level supervisor.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270(d)) requires the Department to prepare performance evaluations at least annually for each certified employee. The Code (80 Ill. Admin. Code 302.270(b)) requires the Department to prepare two evaluations for employees serving a six-month probationary period, one at the end of the third month of the probationary period and a final probationary evaluation 15 days before the conclusion thereof.

The Department's Administrative Policy and Procedures Manual, Chapter III, Section A: Performance Evaluations, requires an original copy of the performance evaluation to be placed in the employee's personnel file after the evaluations are signed by the next level supervisor.

Department management indicated performance evaluations were not performed or timely performed due to staffing constraints that hindered the Department's ability to monitor whether all employees received or timely received the required performance evaluations.

Performance evaluations are a systematic and uniform approach used for the development of employees and to communicate performance expectations. Performance evaluations should serve as a foundation for salary adjustments, promotions, demotions, discharges, layoffs, recalls, and reinstatement decisions. (Finding Code No. 2023-009, 2021-009)

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-009. **FINDING** (Employee Performance Evaluations Not Performed or Timely Performed) (Continued)

RECOMMENDATION

We recommend the Department ensures employee performance evaluations are timely completed.

DEPARTMENT RESPONSE

The Department accepts this finding. Human Resources acknowledges that employee performance evaluations are not always completed timely and are dependent upon the cooperation of assigned supervisors to complete. To assist supervisors, Human Resources has developed a process to remind supervisors of upcoming performance evaluation due dates. This includes notifying supervisors at least one month prior to the evaluation due dates and then two weeks prior to the due dates. The Department has hired an additional Human Resources staff member to assist with performance evaluations.

**STATE OF ILLINOIS
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SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-010. **FINDING** (Inadequate Control over Vehicle Accident Reporting)

The Illinois Department of Human Rights (Department) did not maintain adequate control over vehicle accident reporting.

During the examination period, Department employees were involved in two accidents while on official State business. We noted one of two (50%) Motorist Report of Illinois Motor Vehicle Accident forms (Form SR-1) was filed with the Department of Central Management Services (CMS) two days late, while the other Form SR-1 was not filed at all.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5040.520(i)) requires all accidents to be reported to DCMS within seven calendar days after the accident.

Department management indicated the exception was due to employee oversight.

Failure to submit or timely submit accident reports could delay accident investigations, impair the Department's ability to defend against claims, or delay settlement of claims made against the Department. (Finding Code No. 2023-010)

RECOMMENDATION

We recommend the Department ensure all vehicle accidents are reported to CMS within the required time frame.

DEPARTMENT RESPONSE

The Department accepts this finding. Management will send a notification to Department staff reminding them of state policies regarding vehicle accident reporting. The travel coordinator will communicate the reporting requirements following internal agency notification.

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-011. **FINDING** (Inadequate Controls over Leaves of Absence)

The Illinois Department of Human Rights (Department) did not have adequate controls over employee leaves of absence.

During testing, we noted that in 4 of 4 (100%) leaves of absence tested, leave requests were obtained and approved between 9 to 92 days after the commencement of the employees' leaves of absence.

The Department's Administrative Policy and Procedures Manual, Chapter III, Section D: Disability Leave requires submission of a written request for leave of absence accompanied by a properly completed physician's statement to a supervisor or division manager for review. Requests for leaves of absence should be submitted before the leave begins and not granted until approved by the Director.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable law.

Department management indicated the exceptions were due to lack of sufficient resources devoted or allocated to this area.

Inadequate controls over leaves of absence may result in unauthorized leaves of absence being taken. (Finding Code No. 2023-011, 2021-012)

RECOMMENDATION

We recommend the Department improve its controls over monitoring of employee leaves of absence.

DEPARTMENT RESPONSE

The Department accepts the finding. Circumstances contributing to the weaknesses noted primarily involve unplanned or unscheduled leaves of absences, which necessitates Human Resource staff requesting leave paperwork, including forms that must be completed by medical providers, from employees either while they are on a leave of absence or retroactively after the employee has returned from their leave. The Department has hired an additional Human Resource staff member to assist with processing of leaves of absence.

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SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-012. **FINDING** (Inadequate Control over Travel)

The Illinois Department of Human Rights (Department) did not have adequate controls over travel.

During testing, we noted the following:

- Four of 11 (36%) travel vouchers, totaling \$4,275, included reimbursements to the travelers for hotel stays in which the nightly rates exceeded the rates allowed by the Governor's Travel Control Board. The lodging expense in excess of the allowed rate totaled \$704.

The Illinois Administrative Code (80 Ill. Admin. Code 3000 Appendix A) identifies the maximum reimbursement rates allowed for lodging, per diem, and mileage.

- Two of 11 (18%) travel vouchers related to out-of-State travel did not have requests for travel submitted to the Governor's Office of Management and Budget's (GOMB) on-line travel system (eTravel) describing the purpose of the travel and why it is critical and provide a detailed breakdown of travel-related costs on file within 30 days prior to the travel. Specifically, one (9%) request for travel was submitted 68 days late, and one (9%) request for travel was not submitted at all.

The Governor's Travel Control Board Rules (80 Ill. Admin. Code 2800.700(b)) require travel outside of Illinois to be approved by GOMB prior to the travel. All requests are required to be submitted to GOMB's eTravel at least 30 days in advance of the departure date.

- One of 11 (9%) travel vouchers included mileage reimbursement of an employee using a privately owned vehicle for State business. The employee did not provide a certification the employee was licensed and insured as required by State law.

The Illinois Vehicle Code (625 ILCS 5/10-101(b)) requires every employee of the State, who operates for purposes of State business a vehicle not owned, leased or controlled by the State to procure insurance in the limit of the amounts of liability not less than the amounts required in Section 7-203 of the Illinois Vehicle Code.

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For the Two Years Ended June 30, 2023**

2023-012. **FINDING** (Inadequate Control over Travel) (Continued)

- The Department did not file two of four (50%) Travel Headquarters reports (Form TA-2) in a timely manner with the Legislative Audit Commission. The Form TA-2s were filed 3 and 15 days late.

The State Finance Act (30 ILCS 105/12-3) requires the Department to file its Form TA-2 reports with the Legislative Audit Commission no later than July 15 for the period from January 1 through June 30 of that year and no later than January 15 for the period from July 1 through December 31 of the preceding year.

- One of one (100%) employee who was personally assigned a State-owned vehicle did not submit the required annual liability and licensure certification.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires an employee who is assigned a specific vehicle owned or leased by the State on an ongoing basis to provide annual certification to the director or chief executive officer of his or her agency. The certification affirms that the employee is duly licensed to drive the assigned vehicle and that (i) the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business, or (ii) the employee has filed a bond with the Secretary of State as proof of financial responsibility, in an amount equal to, or in excess of the requirements stated within this Section. The certification shall be provided during the period July 1 through July 31 of each calendar year, or within 30 days of any new assignment of a vehicle on an ongoing basis, whichever is later.

Department management indicated the exceptions were due to oversight and lack of training for employees reviewing the travel vouchers.

Failure to exercise adequate internal controls over travel increases the risk that errors, irregularities, and unnecessary expenditures will occur and not be detected. Failure to obtain advance approval from GOMB for out-of-State travel may result in unauthorized travel and noncompliance with the Governor's Travel Control Board Rules. In addition, failure to obtain certifications of employee licensure and automotive liability coverage is noncompliance with the Illinois Vehicle Code and could result in increased risk of loss to the State due to injury or damage. (Finding Code No. 2023-012)

**STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-012. **FINDING** (Inadequate Control over Travel) (Continued)

RECOMMENDATION

We recommend the Department improve its controls over travel expenditures to ensure the Department complies with State laws, rules, and regulations. In addition, we recommend the Department obtain proper certifications of licensure and automotive liability coverage for all employees using a privately owned vehicle for State business and employees assigned a State-owned vehicle as required by the Illinois Vehicle Code.

DEPARTMENT RESPONSE

The Department accepts this finding. Management will properly document instances where available hotel rates exceed state allowed rates with senior management approval. Management will send a notification to Department staff reminding them of state policies that require that any requests for out of state travel be submitted prior to the 30-day window for approval or that reasonable cause for the delay be articulated. Additionally, Fiscal will annually send out requests for proof of insurance and licensure to all staff then follow up on any outstanding submissions. The Chief Fiscal Officer will review documentation for completeness. Fiscal will ensure that staff receives due date reminders through its reporting system on SharePoint.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023

2023-013. **FINDING** (Disaster Recovery Planning Weaknesses)

The Illinois Department of Human Rights (Department) had weaknesses over its disaster recovery testing process.

During the examination, we noted the Department had updated its Disaster Recovery Plan (Plan) and developed an Information System Contingency Plan (ISCP) for its Case Management Information System (CMIS). However, neither the Plan nor the ISCP documented the detailed process and requirements of performing disaster recovery testing.

In addition, the Department completed a system recovery of CMIS. However, the Department did not adequately document the result of the system recovery testing performed.

The *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology requires entities to have an adequate disaster contingency process and adequate documentation to ensure the timely recovery of applications and data.

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

Department management indicated that a lack of resources resulted in the noted weaknesses.

Without an adequately documented and tested contingency plan, the Department cannot ensure its critical systems could be recovered within an acceptable period, and therefore minimizing the impact associated with a disaster. (Finding Code No. 2023-013, 2021-011)

RECOMMENDATION

We recommend the Department establish its disaster recovery testing requirements and ensure adequate documentation is maintained.

**STATE OF ILLINOIS
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SCHEDULE OF FINDINGS - CURRENT FINDINGS
For the Two Years Ended June 30, 2023**

2023-013. **FINDING** (Disaster Recovery Planning Weaknesses) (Continued)

DEPARTMENT RESPONSE

The Department accepts this finding.

As noted in this compliance examination, the Department approved a Plan which parallels and accompanies its ISCP. Since the compliance examination period, the ISCP has been updated and the Plan is slated for a review and expansion to include the above recommendation.

The acknowledged system recovery of the Department's CMIS was itself a complete execution of the Plan elements and actualized components of a comprehensive test of the Plan, when the Department successfully relocated its legacy system in November 2022 to a more secure and Department of Information Technology-managed facility, without interruption to Department operations or services. This relocation also accompanied continuity plans in place to ensure a data recovery environment and redundancies.

The Department is taking steps to assess, update, and approve its documented Plan to include appropriate testing procedure and corresponding testing/outcome documentation, as recommended in this compliance examination.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
SCHEDULE OF FINDINGS - PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2023

- A. **FINDING** (Lack of Adequate Controls over the Review of Internal Controls for Service Provider)

During the prior examination, the Illinois Department of Human Rights (Department) had not implemented adequate internal controls over its service providers.

During the current examination, the Department provided the complete and accurate population of service providers. Our sample testing indicated the Department reviewed the System and Organization Control (SOC) reports and assessed the impact of the Complementary User Entity Controls (CUECs), subservice organizations, deviations and corrective actions documented in the SOC reports to the Department's operations. The Department also established mitigating controls to address the risks associated with the deviations noted in the SOC reports. (Finding Code No. 2021-001)

- B. **FINDING** (Information Technology Access Weaknesses)

During the prior examination, the Department had not implemented adequate internal controls related to systems and applications access and control.

During the current examination, the Department established an access provisioning workflow. Our sample testing indicated users were provided with appropriate access rights and access of separated employees was removed. (Finding Code No. 2021-005)

- C. **FINDING** (Noncompliance with Report Filing Requirements)

During the prior examination, the Department did not comply with several requirements for filing reports and publications.

During the current examination, our sample testing disclosed lesser exceptions, which were not considered to be as significant as in the prior year. As such, this matter was reported in the Department's *Report of Immaterial Findings*. (Finding Code No. 2021-006, 2019-004)

- D. **FINDING** (Failure to Evaluate and Report on Sexual Harassment Helpline)

During the prior examination, the Department did not formally evaluate and report on the sexual harassment helpline as required.

During the current examination, the Department formally evaluated and reported on the sexual harassment helpline as required. (Finding Code No. 2021-007, 2019-005)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN RIGHTS
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For the Two Years Ended June 30, 2023

E. **FINDING** (Inaccurate Agency Workforce Reports)

During the prior examination, the Department did not ensure its Agency Workforce Reports (Reports) were accurately completed and timely submitted to the Office of the Governor and Secretary of State.

During the current examination, our testing disclosed lesser exceptions, which were not considered to be as significant as in the prior year. As such, this matter was reported in the Department's *Report of Immaterial Findings*. (Finding Code No. 2021-010)