

**STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES**

**STATE COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2021**

**STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

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ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
STATE COMPLIANCE EXAMINATION  
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**COUNCIL OFFICIALS**

Director (09/12/2016 – Present)	Ms. Kimberly Mercer-Schleider
Associate Director of Finance and Operations	Ms. Janinna Hendricks

**COUNCIL OFFICERS**

Chair of the Board (05/2022 – Present)	Ms. Stephanie Brown
Chair of the Board (01/2004 – 05/2022)	Mr. William Bogdan

**COUNCIL BOARD MEMBERS**

Council Member (10/2020 – 7/2021)	Ms. Suzanne Aaron
Council Member (06/2022 – Present)	Mr. Tyson Bedford
Council Member (03/2010 – Present)	Ms. Diana Braun
Council Member (07/2019 – 05/2022)	Ms. Stephanie Brown
Council Member (10/2020 – Present)	Ms. Lisa Cesal
Council Member (06/2022 – Present)	Ms. Diane Compton
Council Member (03/2017 – Present)	Mr. Adam Cooper
Council Member (06/2022 – Present)	Ms. Natasha Croff
Council Member (07/2019 – Present)	Ms. Ana Cruz
Council Member (01/2014 – 06/2022)	Ms. JJ Hanley
Council Member (03/2021 – Present)	Mr. Curtis Harris
Council Member (06/2013 – 10/2020)	Ms. Abbey Heins
Council Member (03/2017 – Present)	Mr. Nathan Joerndt
Council Member (09/2022 – Present)	Mr. Carl Nave
Council Member (06/2013 – 06/2022)	Mr. Jose Ovalle
Council Member (10/2019 – Present)	Ms. Teresa Parks
Council Member (12/2017 – Present)	Ms. Zoubida Pasha
Council Member (08/2022 – Present)	Mr. Bob Peterson
Council Member (06/2022 – Present)	Ms. Consuelo Puente
Council Member (03/2018 – 08/2022)	Mr. John Porter

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**COUNCIL BOARD MEMBERS (continued)**

Council Member (03/2010 – 09/2022)	Ms. Barbara Pritchard
Council Member (06/2014 – 01/2022)	Mr. Vincent Smith
Council Member (05/2012 – Present)	Mr. Jeff Stauter
Council Member (09/2010 – Present)	Ms. Julie Stover
Council Member (08/2022 – Present)	Ms. Julie Tracy
Council Member (07/2019 – 06/2022)	Mr. Tavarus Wesley

**AGENCY REPRESENTATIVE BOARD MEMBERS**

Department on Aging  
Mr. John Eckert – Ms. Sally Lisnek, Designee

Department of Children and Family Services  
*Ms. Julianna Harms*  
Ms. Linda Kelly – Geneva Byrd, Designee

Department of Healthcare and Family Services  
*Mr. James Dimas – Ms. Susan Fonfa, Designee*  
Ms. Theresa Eagleson – Ms. Kelly Cunningham, Designee

Department of Human Services, Office of Community Health & Prevention  
Ms. Andrea Palmer

Department of Human Services, Division of Developmental Disabilities  
*Ms. Kathy Ward – Ms. Kit O'Brien-Cota, Designee*  
*Ms. Allison Stark – Ms. Sandra Ross & Ms. Meg Cooch, Designees*  
Ms. Sarah Myerscough-Mueller (interim DDD Director) – Ms. Sandra Ross & Ms. Meg Cooch, Designees

Department of Human Services, Division of Rehabilitation Services  
*Ms. Quinetta Wade – Mr. Randy Staton, Designee*  
Ms. Rahnee Patrick

State Board of Education  
*Ms. Heather Calomese – Ms. Vivian (Sue) Taylor, Designee*  
Dr. Christina Kynaston, Designee

State Protection and Advocacy System – Equip for Equality  
Ms. Zena Naiditch – Ms. Cheryl Jansen, Designee

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**AGENCY REPRESENTATIVE BOARD MEMBERS (continued)**

State University Center for Excellence in DD Education – University of Illinois at Chicago  
Ms. Tamar Heller – *Ms. Catherine Keiling Arnold* & Ms. Caitlin Crabb, Designees

Office of Management and Budget  
Mr. Marc Staley

Note: Individuals noted in *italics* are former representatives and designees.

**COUNCIL OFFICES**

The Illinois Council on Development Disabilities' primary administrative offices are located at:

Michael A. Bilandic Building  
160 N. LaSalle Street, C1000  
Chicago, Illinois 60601

ICDD Springfield Office  
830 S. Spring Street  
Springfield, Illinois 62704

## MANAGEMENT ASSERTION LETTER

April 13, 2023

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, Illinois Council on Developmental Disabilities (Council). 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 Council's compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Council has materially complied with the specified requirements listed below.

- A. The Council 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 Council 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 Council 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 Council 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 Council on behalf of the State or held in trust by the Council 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, Illinois Council on Developmental Disabilities

**SIGNED ORIGINAL ON FILE**

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Stephanie Brown, Council Chair

**SIGNED ORIGINAL ON FILE**

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Kimberly Mercer-Schleider, Director

**SIGNED ORIGINAL ON FILE**

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Janinna Hendricks, Associate Director  
of Finance and Operations

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ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
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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, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	5	5
Repeated Findings	2	3
Prior Recommendations Implemented or Not Repeated	3	0

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2021-001	11	2019/2019	Inadequate Controls over Voucher Processing	Significant Deficiency and Noncompliance
2021-002	14	New	Inadequate Controls over Contracts and Related Functions	Significant Deficiency and Noncompliance
2021-003	16	2019/2015	Noncompliance with Illinois Council on Developmental Disabilities Law	Significant Deficiency and Noncompliance
2021-004	18	New	Weaknesses Regarding Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2021-005	20	New	Disaster Recovery Planning Weaknesses	Significant Deficiency and Noncompliance

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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>
<b>Prior Findings Not Repeated</b>				
A	21	2019/2017	Inadequate Control over Reconciliations	
B	21	2019/2017	Inadequate Control over State Property	
C	21	2019/2019	Internal Control over its External Reporting	

**EXIT CONFERENCE**

The Council waived an exit conference in a correspondence from Janinna Hendricks, Associate Director of Finance and Operations, on April 5, 2023. The responses to the recommendations were provided by Janinna Hendricks, Associate Director of Finance and Operations, in a correspondence dated April 13, 2023.

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ILES PARK PLAZA  
740 EAST ASH • 62703-3154  
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FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900  
160 NORTH LASALLE • 60601-3103  
PHONE: 312/814-4000  
FAX: 312/814-4006  
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, Illinois Council on Developmental Disabilities

**Report on State Compliance**

We have examined compliance by the State of Illinois, Illinois Council on Developmental Disabilities (Council) 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 Council is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Council's compliance with the specified requirements based on our examination.

The specified requirements are:

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Council complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Council 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 Council's compliance with the specified requirements.

In our opinion, the Council 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 2021-005.

The Council's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Council'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 Council 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 Council's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Council's compliance with the specified requirements and to test and report on the Council's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of

the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 through 2021-005 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 Council's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Council'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**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
April 13, 2023

**STATE OF ILLINOIS**  
**ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES**  
**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2021**

2021-001. **FINDING** (Inadequate Controls over Voucher Processing)

The Illinois Council on Developmental Disabilities (Council) did not maintain adequate control over its expenditure vouchering process and records.

During testing, we noted the following:

- Eleven of 60 (18%) vouchers tested, totaling \$46,563, were not approved within 30 days of receipt. The vouchers were approved 1 to 46 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Council to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physically receiving the bill.

- For 1 of 60 (2%) vouchers tested, totaling \$19, the Council did not identify the date the invoices were received.

The Code (74 Ill. Admin. Code 900.30) requires the Council to maintain written or electronic records reflecting the date or dates on which the proper bill was received by the State Agency.

- One of 60 (2%) vouchers tested, totaling \$2,940, was recorded in the Council's expenditure records under a different detail object code than was recorded in records maintained by the Office of Comptroller.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that 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.

- For 1 of 60 (2%) vouchers tested, totaling \$1,989, designated Council officials did not sign the "Request for Bid for Goods and Services to be Purchased" form.

The instructions on the "Request for Bid for Goods and Services to be Purchased" form indicate approval by two key Council officials is required.

- The Council did not ensure their annual report included the printing order number.

The Illinois Procurement Code (30 ILCS 500/20-105) requires all books, pamphlets, documents, and reports published through or by the State of Illinois or any State agency, board, or commission to have printed thereon "Printed by Authority of the State

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of Illinois," the date of each publication, the number of copies printed, and the printing order number.

In addition, we noted the following during our testing of travel vouchers:

- Two of 16 (13%) travel vouchers tested, totaling \$1,152, were not submitted within 60 days of the last travel date reported on the respective voucher. The vouchers were submitted 177 and 206 days late.

IRS Publication 535 requires employees to adequately account for their travel expenses within 60 days after the expenses were paid or incurred.

- Two of 16 (13%) travel vouchers tested, totaling \$1,152, were each approved 12 days late.

The Illinois Administrative Code (74 Ill. Admin. Code Section 900.70) requires an agency to approve proper bills or deny bills with defects, in whole or in part, within 30 days after receipt.

Council management indicated the issues noted above were due to employee error and COVID-19 pandemic delays related to working remotely.

Failure to document invoice received information and approve vouchers in a timely manner can lead to unnecessary interest charges and represents noncompliance with the Illinois Administrative Code. Failure to record vouchers with the proper detail object code can inhibit efforts to reconcile expenditure records. Failure to complete the proper bid forms can lead to improper execution of the Illinois Procurement Code. Failure to include complete printing order information on documents represents noncompliance with the Illinois Procurement Code. In addition, failure to submit travel vouchers timely may result in reporting travel reimbursements as taxable employee wages. Lastly, failure to ensure travel vouchers are received and approved timely elevates the risk travel reimbursements made would need to be considered taxable wages and/or interest penalties may be due. (Finding Code No. 2021-001, 2019-004)

**RECOMMENDATION**

We recommend the Council ensure travel vouchers are submitted timely and ensure all vouchers are approved for payment timely. We also recommend the Council ensure the date each invoice is received is recorded in the Council's records and ensure each voucher is properly categorized with an accurate detail object code. Further, we recommend the Council ensure all purchase request documentation is completed and maintained. Lastly, we recommend the Council ensure information required by the Illinois Procurement Code is included on all printed items.

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**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and will strengthen its internal controls over expenditures. The Council will implement procedures to ensure that travel vouchers are submitted within 60 days of the expense being incurred. The Council will implement procedures to ensure the date each invoice is received is recorded and expenditures are properly categorized with the accurate detail object code. The Council will also strengthen procedures to ensure that all purchase request documentation is completed and maintained, and that information required by the Illinois Procurement Code is included on all printed items.

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2021-002. **FINDING** (Inadequate Controls over Contracts and Related Functions)

The Illinois Council on Developmental Disabilities (Council) did not exercise adequate control over contracts and related functions.

During testing, we noted the following:

- Four of 4 (100%) contracts tested, totaling \$138,997, did not include all required certifications.

The Statewide Accounting Management System (SAMS) (Procedure 15.20.50) enumerates the certifications required to be included when a State agency establishes a contract with the Office of Comptroller (Comptroller). These required certifications include:

- Bribery Clause (30 ILCS 500/50-5(d));
  - Debt Delinquency Certification (30 ILCS 500/50-11(b));
  - Drug Free Workplace Certification (30 ILCS 580/3);
  - Environment Protection Act (30 ILCS 500/50-14(c));
  - Felons (30 ILCS 500/50-10(b));
  - Prohibited Bidders and Contractors Certification (30 ILCS 500/50-10.5(b));
  - Illinois Use Tax Certification (30 ILCS 500/50-12(b));
  - International Anti-Boycotting Certification (30 ILCS 582/5);
  - State Board of Elections Certification (30 ILCS 500/20-160(b));
  - Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification;
  - Conflicts of Interest (30 ILCS 500/50-13, 50-35);
  - Lobbying Restrictions;
  - Revolving Door Prohibitions;
  - Collusion/Anti-Competitive Practice;
  - Compliance with applicable provisions of the Americans with Disabilities Act; and,
  - Illinois Human Rights Act Required Certifications.
- One of 4 (25%) contracts tested, totaling \$96,957, did not include the location at which services were to be provided, financial disclosures, and an availability of appropriations contingency clause as required.

SAMS (Procedure 15.20.50) specifies financial disclosures and an availability of appropriations contingency clause must be included in the contract when a State agency establishes a contract obligation with the Comptroller.

- The Council did not file a Contract Obligation Document with the Comptroller for 1 of 4 (25%) contracts tested, totaling \$96,957.

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SAMS (Procedure 15.10.40) requires contracts exceeding \$20,000 to any vendor to be reduced in writing, filed with the Comptroller within thirty days of execution, and individually obligated on SAMS.

- One of 4 (25%) contracts tested, totaling \$96,957, was not filed with the Comptroller.

Statewide Accounting Management System (SAMS) Procedure 15.20.50 requires contracts exceeding \$20,000 to be filed with the Comptroller within 30 days of execution. In addition, the Illinois Procurement Code (30 ILCS 500/20-80) requires contracts exceeding \$20,000 to be filed with the Comptroller within 30 days.

Council management indicated the conditions noted were due to a misunderstanding of the requirements.

Failure to ensure all required information is included in contract documents could result in confusion between the Council and its vendors concerning responsibilities, amounts due, or the term of the contract and represents noncompliance with SAMS. In addition, failure to file Contract Obligation Documents and contracts with the Comptroller's office could hinder payment and represents noncompliance with SAMS. (Finding Code No. 2021-002)

**RECOMMENDATION**

We recommend the Council ensure all required information and certifications are included in all contracts. We also recommend the Council ensure all contracts and Contract Obligation Documents are filed with the Office of Comptroller as required.

**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and will implement procedures to ensure all required information and certifications are included in all contracts. The Council will also ensure that all contracts and Contract Obligation documents are filed with the Office of Comptroller as required.

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2021-003. **FINDING** (Noncompliance with Illinois Council on Developmental Disabilities Law)

The Illinois Council on Developmental Disabilities (Council) was not fully seated and had several members serving on expired terms.

During testing, we noted the following:

- The Council's Board was not fully seated during the examination period. Of the statutorily required 19 seats, we noted 18 were filled. We were unable to determine which seat was vacant, as documentation could not be provided to substantiate which category another individual was appointed to represent.
- The Council did not advise the Governor's Office of the Board's membership requirements and vacancies.
- Six of 19 (32%) Board members appointed by the Governor were serving under expired terms. Each of these members served two consecutive terms, and the second terms for these individuals expired between January 2015 and January 2021.

The Illinois Council on Developmental Disabilities Law (Law) (20 ILCS 4010/2004.5) requires the Council to be comprised of 19 voting members appointed by the Governor and 10 directors (or his or her designee) representing entities specified in the Law. Of the 19 voting members, the Law (20 ILCS 4010/2004.5(b)) requires the Governor to appoint 17 members who are persons with developmental disabilities, parents or guardians of persons with developmental disabilities, or immediate relatives or guardians of persons with mentally-impairing developmental disabilities. In addition, the Law (20 ILCS 4010/2004.5(c)) requires the Governor to appoint two voting members to represent local and non-governmental agencies and private non-profit groups concerned with services for individuals with developmental disabilities. Lastly, the Law (20 ILCS 4010/2004.5(f)) requires the Governor to provide for the timely rotation of members. Appointments to the Council shall be for terms of three years, and while members shall serve until their successors are appointed, no member may serve for more than two successive terms.

During both the previous examination and the current examination, Council officials indicated they have no control over when the Governor will appoint new members.

Although Council members are allowed to continue to serve past their terms until new appointments are made, untimely appointments and reappointments fail to satisfy the provisions of the Law. (Finding Code No. 2021-003, 2019-003, 2017-003, 2015-001)

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**RECOMMENDATION**

We recommend the Council to work with the Governor's Office to ensure Council vacancies are filled and reappointments or replacements of members with expired terms are made in a timely manner.

**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and continues to submit names for possible appointments and work with the Governor's Office to ensure reappointments/replacements of members with expired terms are made in a timely manner and its composition is in compliance with the Illinois Council on Developmental Disabilities Law.

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2021-004. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices)

The Illinois Council on Developmental Disabilities (Council) had not implemented adequate internal controls related to cybersecurity programs and practices.

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 Council's cybersecurity programs and practices, we noted the Council:

- Had not established and communicated policies, procedures, and processes to manage and monitor regulatory, legal, environmental, and operational requirements.
- Had not established and documented cybersecurity roles and responsibilities.
- Had not completed a formal risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.
- Had not classified its data to ensure adequate protection.
- Had not adequately assessed the overall risks or vulnerabilities of information systems and data.

The National Institute of Standard and Technology (NIST) (Special Publication 800-53, Fifth Revision) endorses the review and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information and the development of well-designed and well-managed controls to protect computer systems and data. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Council 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 Council's resources.

Council management indicated they believed the Department of Innovation and Technology (DoIT) was responsible for cybersecurity.

The lack of adequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities and ultimately lead to the Council's personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-004)

**RECOMMENDATION**

We recommend the Council work with DoIT to obtain an understanding of each party's responsibilities. Specifically, we recommend the Council:

- Establish and communicate the Council's security program (formal and comprehensive policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements;
- Identify and document staff with cybersecurity roles and responsibilities;

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**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2021**

- Perform a risk assessment to identify and classify data to ensure adequate protection of confidential and personal information most susceptible to attack; and,
- Assess and document the overall risks or vulnerabilities of information systems and data.

**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and will work with DoIT to obtain an understanding of each party's responsibilities related to cybersecurity programs and practices.

**STATE OF ILLINOIS**  
**ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES**  
**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2021**

2021-005. **FINDING** (Disaster Recovery Planning Weaknesses)

The Illinois Council on Developmental Disabilities (Council) had not developed a disaster recovery plan.

In order to carry out its mission, the Council utilizes several information technology (IT) applications. During our examination, we requested the Council's disaster recovery plan to ensure timely recovery of its applications and data. However, the Council had not developed a disaster recovery plan.

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

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Council 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 Council's resources.

Council management indicated they believed the Department of Innovation and Technology had the responsibility of developing and testing a disaster recovery plan.

Without an adequately documented and tested recovery plan, the Council cannot ensure its critical systems could be recovered within an acceptable period, thereby minimizing the impact associated with a disaster. (Finding Code No. 2021-005)

**RECOMMENDATION**

We recommend the Council create a disaster recovery plan and perform recovery testing, at least annually.

**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and will work with DoIT to create a disaster recovery plan and perform recovery testing, at least annually.

**STATE OF ILLINOIS**  
**ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES**  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
**For the Two Years Ended June 30, 2021**

A. **FINDING** (Inadequate Control over Reconciliations)

During the prior examination, the Illinois Council on Developmental Disabilities (Council) did not timely reconcile its records with monthly reports from the Office of Comptroller (Comptroller).

During the current examination, our sample testing indicated substantial improvements in the timeliness of the Council's reconciliations. Therefore, this matter is reported in the Council's *Letter of Immaterial Findings*. (Finding Code No. 2019-001, 2017-002)

B. **FINDING** (Inadequate Control over State Property)

During the prior examination, the Council did not maintain adequate documentation of and control over its equipment and property.

During the current examination, our sample testing indicated substantial improvements in the Council's documentation of and control over equipment and property. Therefore, this matter is reported in the Council's *Letter of Immaterial Findings*. (Finding Code No. 2019-002, 2017-001)

C. **FINDING** (Internal Control over its External Reporting)

During the prior examination, the Council did not exercise adequate internal control over its external reporting.

During the current examination, our sample testing indicated substantial improvements in external reporting activities. Therefore, this finding is not repeated. (Finding Code No. 2019-005)