



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STUDENT ASSISTANCE COMMISSION

Compliance Examination
For the Two Years Ended June 30, 2022

Release Date: June 13, 2023

FINDINGS THIS AUDIT: 2	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	2	0	2				
Category 3:	0	0	0				
TOTAL	2	0	2				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers the Illinois Student Assistance Commission's (Commission) Compliance Examination for the two years ended June 30, 2022. A separate digest covering the Commission's Financial Audit as of and for the year ending June 30, 2022 was previously released on April 13, 2023. In total, this report contains two findings, none of which were reported in the financial audit.

SYNOPSIS

- (22-01) The Commission had not implemented adequate internal controls related to cybersecurity programs and practices.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Weaknesses in Cybersecurity Programs and Practices

The Commission had not implemented adequate internal controls related to cybersecurity programs and practices.

The Commission relies on computer systems containing confidential and personal information such as names, addresses, and social security numbers of the citizens of the State for meeting their mission of providing Illinois students with information and assistance to help make education beyond high school accessible and affordable.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Commission's cybersecurity program, practices and control of confidential information, we noted the Commission had not:

- Ensured policy reviews were defined.
- Established a data classification methodology, including specific guidelines addressing classification criteria and security methods related to the various classifications.
- Conducted a comprehensive risk assessment.

Commission had not conducted a comprehensive risk assessment

Commission employees did not complete required training

In addition, our testing noted employees had not completed all monthly cybersecurity awareness training. (Finding 1, pages 7-8).

We recommended the Commission:

- Establish a defined frequency for policy reviews;
- Establish a data classification methodology, including specific guidelines addressing classification criteria and security methods related to the various classifications;
- Conduct a comprehensive risk assessment; and
- Ensure all employee complete the monthly cybersecurity training.

Commission agreed with auditors

The Commission agreed with the finding and stated they will take appropriate actions to remediate the finding.

OTHER FINDINGS

The remaining finding pertain to lack of adequate controls over monitoring of service providers. We will review the Commission's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2022, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Crowe LLP.

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JANE CLARK
Division Director

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

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FRANK J. MAUTINO
Auditor General

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