



STATE OF ILLINOIS  
 OFFICE OF THE  
**AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS STATE UNIVERSITY**

State Compliance Examination  
 For the Year Ended June 30, 2023

Release Date: May 2, 2024

FINDINGS THIS AUDIT: 11	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>2</b>	<b>1</b>	<b>3</b>	2021		23-7	
Category 2:	2	6	8	2019		23-5, 23-6, 23-8	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2018	<b>23-1</b>		
<b>TOTAL</b>	<b>4</b>	<b>7</b>	<b>11</b>	2012		23-9	
<b>FINDINGS LAST AUDIT: 11</b>				2005		23-10	

**INTRODUCTION**

This digest covers the Compliance Examination of Illinois State University for the year ended June 30, 2023. A separate digest covering the University's financial audit as of and for the year ended June 30, 2023 was previously released on February 22, 2024. In addition, a separate digest covering the University's Single Audit for the year ended June 30, 2023, was previously released on March 28, 2024, respectively. In total, this report contains 11 findings, four of which were reported within the University's financial audit and single audit.

**SYNOPSIS**

- (23-05) The University had not implemented adequate internal controls related to cybersecurity programs and practices and control of confidential information.
- (23-09) The University did not always ensure compliance with the University Faculty Research and Consulting Act and University policies regarding outside employment.

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

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**WEAKNESSES IN CYBERSECURITY PROGRAMS  
AND PRACTICES**

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

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

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

**Policies and procedures lacking**

- Developed policies regarding configuration management, system development, training, on-boarding, and backup verification and offsite storage.
- Formally reviewed the Policy on Appropriate Use of Information Technology Resources and Systems (Appropriate Use Policy) since 2011.

**Training not conducted**

- Conducted security awareness training.
- Conducted a comprehensive risk assessment or implemented risk reducing controls within the examination period.

**University did not classify their data**

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

It was also noted the University could not provide a population of vulnerabilities identified during the examination period.

Further, this finding was first noted during the University's Fiscal Year 2019 State compliance examination. As such,

University management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies. (Finding 5, pages 14-16) **This finding has been reported since 2019.**

We recommended the University:

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

**University officials agreed**

University officials accepted the finding.

#### **NONCOMPLIANCE WITH THE UNIVERSITY FACULTY RESEARCH AND CONSULTING ACT**

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

During Fiscal Year 2023, faculty members reported 105 instances of outside employment to the University Provost.

During testing, the auditors noted the following:

**Requests for outside employment submitted late**

- 26 of 66 (39%) instances had the Request for Approval of Secondary/ Outside Employment Form (Form PERS 927) submitted by the faculty member for approval by the University's Provost between 1 to 189 days late.

**Approvals by the Provost were late**

- 38 of 66 (58%) instances had Form PERS 927 approved by the University's Provost between 1 to 498 days late.

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

- 23 of 66 (35%) instances did not have the Annual Report of Secondary/Outside Employment (PERS 928) submitted by the faculty member.

- 3 of 66 (5%) instances had the Form 928 submitted by the faculty member to the University's Provost approved between 6 to 60 days late.
- 1 of 66 (2%) instances had the Form 928 submitted by the faculty member to the University's Provost, however it was not approved.

**University officials have been unable to implement corrective action**

Further, this finding was first noted during the University's Fiscal Year 2012 State compliance examination. As such, University management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies. (Finding 9, pages 22-23) **This finding has been reported since 2012.**

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

**University officials agreed**

University officials accepted the finding and stated they continue to inform faculty of the reporting obligation.

**OTHER FINDINGS**

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

**AUDITOR'S OPINIONS**

The financial audit report was previously released. The auditors stated the financial statements as of and for the year ended June 30, 2023 are fairly stated in all material respects.

The single audit report was previously released. The auditors conducted a single audit of the University as required by the Uniform Guidance. The auditors stated the University complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on the University's major federal programs for the year ended June 30, 2023.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the University for the year ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2023-001 thru 2023-003. Except for the noncompliance described in these findings, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by FORVIS LLP.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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