



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

HUMAN RIGHTS COMMISSION

Compliance Examination
 For the Two Years Ended June 30, 2015

Release Date: January 28, 2016

FINDINGS THIS AUDIT: 7	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2013		15-2, 15-7	
Category 2:	4	3	7	2007		15-1	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	4	3	7				
FINDINGS LAST AUDIT: 7							

SYNOPSIS

- (15-01) The Commission did not publish its decisions as required.
- (15-02) The Commission failed to maintain adequate controls over recording and reporting of its State property.
- (15-03) The Commission had inadequate controls over system access and inadequate segregation of duties.
- (15-04) The Commission had not performed a risk assessment of its computing resources to identify confidential or personal information to ensure such information was protected from unauthorized disclosure.

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.

{Expenditures and Activity Measures are summarized on next page.}

**HUMAN RIGHTS COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015**

EXPENDITURE STATISTICS	2015	2014	2013
Total Expenditures.....	\$ 1,926,233	\$ 1,990,437	\$ 1,754,830
OPERATIONS TOTAL.....	\$ 1,673,958	\$ 1,729,990	\$ 1,691,149
% of Total Expenditures.....	86.9%	86.9%	96.4%
Personal Services.....	1,414,158	1,479,738	1,433,176
Other Payroll Costs (FICA, Retirement).....	103,837	108,090	105,511
All Other Operating Expenditures.....	155,963	142,162	152,462
Torture Inquiry and Relief Commission.....	252,275	260,447	63,681
% of Total Expenditures.....	13.1%	13.1%	3.6%
Total Receipts.....	\$ 24	\$ 58,114	\$ 111,496
Average Number of Employees (Not Examined).....	22	23	21

SELECTED ACTIVITY MEASURES (Not Examined)	2015	2014	2013
<i>Human Rights Commission</i>			
Average Number of Administrative Law Judges.....	6	7	7
Average Administrative Law Judge Caseload.....	90	82	96
Total Complaints Filed or on File.....	686	772	941
Cases Completed.....	149	197	272
Open Cases at Fiscal Year End.....	537	575	669
<i>Torture Inquiry and Relief Commission</i>			
Claims Filed.....	6	95	22
Open Claims.....	216	220	22
Claims Granted.....	2	4	-
Claims Denied.....	7	13	-

AGENCY DIRECTOR
During Examination Period: Mr. N. Keith Chambers
Currently: Mr. N. Keith Chambers

FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS

DECISIONS WERE NOT PUBLISHED

The Illinois Human Rights Commission (Commission) did not publish its decisions as required.

Decisions were not posted to Commission's website

We tested 40 decisions issued during the examination period and noted they were not published. We further noted no decisions were posted to the Commission's website during Fiscal Years 2014 and 2015. (Finding 1, page 9) **This finding has been repeated since 2007.**

We recommended the Commission comply with the Illinois Human Rights Act and publish all of its decisions within 120 calendar days.

Commission agrees with auditors

Commission officials agreed with the recommendation and stated the condition was a result of inadequate staffing. (*For previous Commission response, see digest footnote #1.*)

NEED TO IMPROVE CONTROLS OVER STATE PROPERTY AND REPORTING

The Commission did not maintain adequate controls over recording and reporting of its State property.

Equipment could not be located

Equipment could not be traced to the property listing

Equipment was not properly tagged

We noted the following:

- Five of 40 (13%) equipment items selected for testing from the property listing, totaling \$947, were unable to be located.
- Three of 40 (8%) equipment items observed and selected for testing could not be traced to the Commission's property listing.
- Two of 40 (5%) equipment items selected for testing were not properly tagged. (Finding 2, page 10)

We recommended the Commission ensure property records are properly maintained and all State property is properly tagged and inventoried.

Commission partially agrees with auditors

Commission officials partially agreed with the recommendations and stated it was a result of items not tagged by the Department of Central Management Services after completion of repairs.

INADEQUATE CONTROLS OVER SYSTEM ACCESS AND SEGREGATION OF DUTIES

The Commission did not have adequate controls over system access and had an inadequate segregation of duties. The Commission utilized the Bureau of Communications and Computer Services (BCCS) Common Systems Accounting Information System (AIS), Central Payroll System (CPS), and the Central Time and Attendance System (CTAS).

Employees had all levels of authority in computer systems

During testing we noted two employees had all levels of authority in AIS. Both employees could enter and modify voucher payment data, had override authority and also had agency head approval for vouchers sent to the Office of the Comptroller. In addition, one employee had all levels of authority in CPS and CTAS. The employee could enter salary and timekeeping data or changes, had agency head approval for vouchers and maintained the accounting records and the personnel files. In addition, the employee appeared to permit another employee to enter information in CPS either by signing in for them or sharing the user identifications and passwords. This employee also had agency head approval for vouchers. (Finding 3, pages 11-12)

Employee signed in or shared user identification and password to system

We recommended the Commission segregate the duties of accounting, approval, and custody of records as much as possible and ensure employees have appropriate levels of authority and signature approvals. In addition, we recommended the Commission work with the Department of Central Management Services to ensure each authorized individual has an individual user identification and password for each applicable application.

Commission partially agrees with auditors

Commission officials partially agreed with the recommendations and stated the conditions noted were the result of the unavailability of staff in a small agency with very limited resources.

NEED TO IMPROVE CONTROLS OVER THE SECURITY AND CONTROL OF CONFIDENTIAL INFORMATION

The Commission had not performed a risk assessment of its computing resources to identify confidential or personal information to ensure such information was protected from unauthorized disclosure.

During the review of the Commission, the following weaknesses were noted in regards to the security and control of confidential information. The Commission had not:

Risk assessment not performed

- Performed a risk assessment of the Commission's computer resources.

No due diligence to ensure data was secured or properly disposed

- Performed its due diligence to ensure Commission data was secure or properly disposed.

Formal breach of security procedures not developed

- Developed formalized breach of security procedures. (Finding 4, pages 13-14)

We recommended the Commission perform a comprehensive risk assessment to identify all forms of confidential or personal information and ensure adequate security controls, including adequate physical and logical access restrictions, have been established to safeguard data and resources; perform its due diligence and review controls to ensure its data is sufficiently secure and properly disposed; and develop policies and procedures to ensure timely compliance with the requirements outlined in the Personal Information Protection Act, in the event of a breach of confidential information.

Commission partially agrees with auditors

Commission officials partially agreed with our recommendations and stated they do not have separate IT staff for this purpose and the Department of Central Management Services is their lead agency.

OTHER FINDINGS

The remaining findings pertain to inadequate controls over contractual services, inadequate controls over voucher processing, and failure to comply with the Illinois Human Rights Act. We will review the Commission's progress toward implementation of our recommendations in our next examination.

ACCOUNTANT'S OPINION

We conducted a compliance examination of the Commission for the two years ended June 30, 2015 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.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:PH

AUDITORS ASSIGNED

This examination was performed by the Office of the Auditor General's staff.

DIGEST FOOTNOTES

#1 - DECISIONS WERE NOT PUBLISHED - Previous Commission response

2013: The Commission partially agrees with the finding which was the result of inadequate staffing necessary to undertake publishing duties. The Commission has hired new staff and will periodically update its website to ensure that current information relative to the publication of orders is completed within 120 days as required by statute.