



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

HUMAN RIGHTS COMMISSION

State Compliance Examination
For the Two Years Ended June 30, 2023

Release Date: July 15, 2025

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	2017			23-3
Category 2:	1	1	2	2015		23-2	
Category 3:	0	1	1				
TOTAL	2	2	4				
FINDINGS LAST AUDIT: 4							

SYNOPSIS

- (23-1) The Human Rights Commission's (Commission) internal controls over its voucher processing function were not operating effectively during the examination period.

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

VOUCHER PROCESSING INTERNAL CONTROLS NOT OPERATING EFFECTIVELY

The Human Rights Commission's (Commission) 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 System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Commission to determine whether certain key attributes were properly entered by the Commission's staff into the ERP. In order to determine the operating effectiveness of the Commission'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 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.

Attributes not properly entered into ERP System

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

Due to this condition, we qualified our opinion because we determined the Commission 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 Commission's expenditure data for Fiscal Year 2022 and Fiscal Year 2023 and noted the following:

Vouchers were not timely approved

- The Commission did not timely approve 96 of 708 (14%) vouchers processed during the examination period, totaling \$99,161. We noted these vouchers were approved between 31 and 74 days after receipt of a proper bill or other obligating document.

Interest to vendor was not paid

- The Commission owed one vendor interest, totaling \$6, in Fiscal Year 2023; however, the Commission had not approved this voucher for payment to the vendor.

Affidavit was not completed and filed

- For 1 of 35 (3%) vouchers selected for testing, totaling \$10,694, the Commission did not complete and file with the Department of Central Management Services

(CMS) a State Surplus Property - New Furniture Affidavit prior to the purchase of equipment.

Incorrect detail object code used

- Five of 35 (14%) vouchers tested, totaling \$1,989, were not categorized into the correct detail object code. (Finding 1, Pages 12-15)

We recommended the Commission design and maintain internal controls to provide assurance its data entry of key attributes into ERP is complete and accurate. Further, we recommended the Commission timely approve proper bills and obligations due and approve vouchers for payment of interest due to vendors. Lastly, we recommended the Commission complete the necessary documentation prior to purchasing new property and ensure proper detail object codes are used.

Commission concurs

The Commission concurred with the recommendation.

OTHER FINDINGS

The remaining findings pertain to the Commission's cybersecurity programs and practices, Board vacancies, and inadequate controls over personal services. We will review the Board'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, 2023, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2023-001. Except for the noncompliance described in this finding, the accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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