

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION**

**STATE COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2023**

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

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STATE OF ILLINOIS  
**HUMAN RIGHTS COMMISSION**  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023

**HUMAN RIGHTS COMMISSION**

**COMMISSION OFFICIALS**

Chair (07/15/2024 – Present)	Ms. Selma C. D’Souza
Acting Chair (06/01/2024 -07/14/2024)	Ms. Demoya R. Gordon
Chair (06/03/2021 – 5/31/2024)	Ms. Mona Noriega
Executive Director (08/17/2020 – Present)	Mr. Tracey B. Fleming
Chief Fiscal Officer (08/27/2021 – Present)	Ms. Claudia P. Ortega
Chief Fiscal Officer (03/01/2021 – 08/26/2021)	Vacant
General Counsel (09/01/2022-Present)	Mr. David R. Larson
General Counsel (Acting) (03/16/2022-08/31/2022)	Ms. Erica Seyburn
General Counsel (07/01/2019 – 3/15/2022)	Ms. Kelleye M. Chube

**COMMISSION MEMBERS**

Commissioner (07/15/2024 - Present)	Ms. Selma C. D’Souza
Commissioner (06/01/2024 -7/14/2025)	Vacant
Commissioner (06/03/2021 – 05/31/2024)	Ms. Mona Noriega
Commissioner (06/1/2025 – Present)	Vacant
Commissioner (12/1/2024 – 6/1/2025)	Mr. Howard A. Rosenblum
Commissioner (03/01/2024 – 11/30/2025)	Vacant
Commissioner (07/01/2019 – 02/29/2024)	Ms. Barbara R. Barreno-Paschall
Commissioner (4/10/2023 - Present)	Ms. Jaqueline Y. Collins
Commissioner (02/01/2023 – Present)	Vacant
Commissioner (07/01/2019 – 02/28/2023)	Mr. Robert A. Cantone
Commissioner (09/05/2022 – Present)	Ms. Demoya R. Gordon
Commissioner (04/30/2022 – 09/04/2022)	Vacant
Commissioner (07/01/2019 – 04/29/2022)	Ms. LeDeidre S. Turner
Commissioner (06/01/2025 – Present)	Mr. Gregory E. Vaci
Commissioner (02/17/2025 – 5/31/2025)	Vacant
Commissioner (02/15/2021 – 2/16/2025)	Ms. Elizabeth A. Coulson
Commissioner (03/01/2021 – Present)	Ms. Janice M. Glenn
Commissioner (04/15/2021 – Present)	Mr. Stephen A. Kouri II

STATE OF ILLINOIS  
**HUMAN RIGHTS COMMISSION**  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023

**COMMISSION OFFICES**

The Human Rights Commission's primary administrative offices are located at:

Michael A. Bilandic Building  
160 North LaSalle Street, Suite N-1000  
Chicago, Illinois 60601

Jefferson Terrace  
300 West Jefferson Street, Suite 108  
Springfield, Illinois 62702

STATE OF ILLINOIS  
**HUMAN RIGHTS COMMISSION**  
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For the Two Years Ended June 30, 2023

**ILLINOIS TORTURE INQUIRY AND RELIEF COMMISSION**

**COMMISSION OFFICIALS**

Chairperson (06/03/2024 – Present)	Hon. Michael A. Strom
Acting Chair (12/01/2022 – 06/02/2024)	Vacant
Acting Chair (07/01/2021 – 11/30/2022)	Hon. Kathleen Pantle
Executive Director (10/16/2024 – Present)	Aryn Evans
Interim Executive Director (08/16/2023-10/15/2024)	Aryn Evans
Executive Director (07/01/2021 – 08/15/2023)	Robert Olmstead
General Counsel (08/16/2022 – Present)	Jennifer L. Crespo
General Counsel (07/01/2021 – 08/15/2022)	Vacant

**COMMISSION MEMBERS**

Chairperson (07/01/2021 – 06/30/2023)	Vacant
Commissioner (07/01/2021 – 12/31/2024)	Steven Block
Commissioner (04/28/2023 – 12/31/2024)	Vanessa Del Valle
Commissioner (01/01/2023 – 04/27/2023)	Vacant
Commissioner (07/01/2021 – 12/31/2022)	Robert Loeb
Commissioner (07/08/2022 – 12/31/2024)	Erica Zunkel
Commissioner (07/01/2021 – 07/07/2022)	Vacant
Commissioner (06/22/2023 – 06/30/2023)	Vacant
Commissioner (06/16/2022 – 06/22/2023)	Susana Vasquez
Commissioner (07/01/2021 – 06/15/2022)	Vacant
Commissioner (03/24/2023 – Present)	Yanajaha Kafi Moragne-Patterson
Commissioner (1/1/2023 – 03/23/2023)	Vacant
Commissioner (07/01/2021 – 12/31/2022)	Rev. Stephen Thurston
Commissioner (06/09/2023 – Present)	Linnet Burden
Commissioner (07/01/2019 – 06/08/2023)	Tim Touhy
Commissioner (05/17/2022 – Present)	Johanes Maliza
Commissioner (07/01/2021 – 05/16/2022)	Vacant

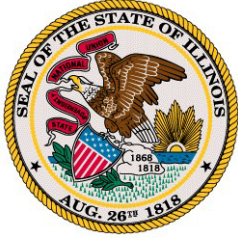
STATE OF ILLINOIS  
**HUMAN RIGHTS COMMISSION**  
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Alternate Commissioner (12/01/2022 – Present)	Vacant
Alternate Commissioner (07/01/2022 – 11/30/2022)	Hon. Kathleen Pantle
Alternate Commissioner (03/07/2022 – 12/31/2024)	Bennett Kaplan
Alternate Commissioner (07/01/2021 – 03/06/2022)	Vacant
Alternate Commissioner (04/28/2023 – 04/18/2025)	Sheila Bedi
Alternate Commissioner (03/29/2021 – 04/27/2023)	Vanessa del Valle
Alternate Commissioner (05/09/2022 – Present)	Daniel Fenske
Alternate Commissioner (07/01/2021 – 05/08/2022)	Vacant
Alternate Commissioner (07/01/2021 – 05/20/2024)	Autry Phillips
Alternate Commissioner (03/25/2023 – 06/30/2023)	Vacant
Alternate Commissioner (10/14/2022 – 03/24/2023)	Yanajaha Kafi Moragne-Patterson
Alternate Commissioner (07/01/2021 – 10/13/2022)	Vacant
Alternate Commissioner (02/03/2023 – 04/07/2024)	Brian J. Richardson
Alternate Commissioner (07/01/2021 – 02/03/2023)	Vacant
Alternate Commissioner (09/02/2022 – 12/31/2023)	Natasha Robinson
Alternate Commissioner (05/28/2022 – 09/01/2022)	Vacant
Alternate Commissioner (07/01/2021 – 05/27/2022)	Liliana Dago

**COMMISSION OFFICE**

The Torture Inquiry and Relief Commission's office is located at:

555 W Monroe St. Suite 600-S  
Chicago, Illinois 60661



# STATE OF ILLINOIS

## Human Rights Commission

**JB Pritzker**  
Governor

### MANAGEMENT ASSERTION LETTER

#### Commissioners

Selma D'Souza, Chair

Demoya R. Gordon, Vice Chair

Jacqueline Y. Collins

Janice M. Glenn

Stephen A. Kouri II

Gregory E. Vaci

June 18, 2025

Honorable Frank J. Mautino  
Auditor General, State of Illinois  
400 West Monroe, Suite 306  
Springfield, Illinois 62704

Auditor General Mautino:

**Tracey B. Fleming**  
Executive Director

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, Human Rights Commission (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022 and June 30, 2023, the Commission has materially complied with the specified requirements listed below.

- A. The Commission 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 Commission 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 Commission 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 Commission 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.

<https://hrc.illinois.gov>

*MANAGEMENT ASSERTION LETTER*

*June 18, 2025*

*Page Two*

Yours truly,

State of Illinois, Human Rights Commission

**SIGNED ORIGINAL ON FILE**

Tracey B. Fleming, Executive Director

**SIGNED ORIGINAL ON FILE**

Claudia P. Ortega, Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

David R. Larson, General Counsel



**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
STATE COMPLIANCE EXAMINATION  
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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 or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	4	4
Repeated Findings	2	2
Prior Recommendations Implemented or Not Repeated	2	2

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2023-001	12	New	Voucher Processing Internal Controls Not Operating Effectively	Material Weakness and Material Noncompliance
2023-002	16	2021/2015	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2023-003	19	2021/2017	Vacancies on the Illinois Torture Inquiry and Relief Commission	Noncompliance
2023-004	21	New	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance

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<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
<b>Prior Findings Not Repeated</b>			
A	24	2021/2021	Decisions Not Deposited with the Illinois State Library
B	24	2021/2021	Inadequate Controls over Travel Expenditures

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on June 10, 2025.

Attending were:

Office of the Auditor General  
Stephanie Wildhaber, Audit Manager  
Maggie Skaggs, Audit Supervisor  
Emily Berger, Audit Supervisor

Human Rights Commission  
Tracey Fleming, Executive Director  
Claudia Ortega, Chief Fiscal Officer and Human Resources Officer  
David Larson, General Counsel  
Demoya Gordon, Vice Chair and Commissioner

Illinois Torture Inquiry and Relief Commission  
Aryn Evans, Executive Director  
Jennifer Crespo, General Counsel

The responses to the recommendations were provided by Claudia Ortega, Chief Fiscal Officer and Human Resources Officer, in a correspondence dated June 18, 2025.

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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, *Human Rights Commission*

**Report on State Compliance**

We have examined compliance by the State of Illinois, Human Rights Commission (Commission) 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, 2023. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission 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 Commission 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 Commission 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 Commission 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.

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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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 modified 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 Commission's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Commission during the two years ended June 30, 2023. As described in the accompanying Schedule of Findings as item 2023-001, 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.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Commission complied with the specified requirements during the two years June 30, 2023, 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 2023-002 through 2023-004.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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 Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in

accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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 a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as item 2023-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2023-002 and 2023-004 to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Commission's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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**

COURTNEY DZIERWA, CPA, CISA, CIA  
Director of Financial and Compliance Audits

Springfield, Illinois  
June 18, 2025

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-001.     **FINDING**     (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.

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**.

The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) requires the Commission to, after receipt of goods or services, verify the goods or services received met the stated specifications and prepare a voucher for submission to the Office of Comptroller (Comptroller) to pay the vendor, including providing vendor information, the amount expended, and object(s) of expenditure. Further, the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.30) requires the Commission to maintain records which reflect the date goods were received and accepted, the date services were rendered, and the proper bill date. Finally, the Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance expenditures are properly recorded and accounted for to maintain accountability over the State’s resources.

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:

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SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-001.     **FINDING**     (Voucher Processing Internal Controls Not Operating Effectively)

- 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.

The Code (74 Ill. Admin. Code 900.70) requires the Commission to timely review each vendor's invoice and approve proper bills within 30 days after receipt. The Code (74 Ill. Admin. Code 1000.50) also requires the Commission to process payments within 30 days after physical receipt of Internal Service Fund bills.

The FCIAA (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.

- 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.

The State Prompt Payment Act (Act) (30 ILCS 540/3-2(1.05)) requires agencies to pay vendors who had not been paid within 90 days of receipt of a proper bill or invoice interest.

- 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.

During the examination period, the State Property Control Act (30 ILCS 605/7a) required agencies that desire to purchase new furniture, with a purchase price of \$500 or more, to first check with the Director of CMS if any of the surplus furniture under the Director of CMS' control can be used in place of new furniture. The Act further requires, if an agency finds that it is unable to use the surplus property, the agency shall file an affidavit with the Director of CMS prior to any purchase, specifying the types of new furniture to be bought, the quantities of each type of new furniture, the cost per type, and the total cost per category. The affidavit shall also clearly state

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2023-001. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)

why the furniture must be purchased new as opposed to obtained from the CMS' surplus.

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

SAMS (Procedure 11.10.50) requires the Commission assign a correct detail object code as to report expenditure information at a more refined level with a common object.

The FCIAA (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable law; obligations and costs are in compliance with applicable law; funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; and expenditures 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.

Commission officials indicated the issues noted were due to employee error.

Failure to properly enter the key attributes into the State's ERP when processing a voucher for payment hinders the reliability and usefulness of data extracted from the ERP, which can result in improper interest calculations and expenditures. Further, failure to timely process proper bills and obligations due may result in noncompliance, unnecessary interest charges, and cash flow challenges for payees. In addition, failure to approve vouchers for payment of interest due represents noncompliance with the Act. In addition, failure to complete a New Furniture Affidavit could lead to unnecessary expenses and costs incurred by the State. Improper use of detail expenditure (object) codes limits the Comptroller's ability to accurately report the State's expenditure information as a refined level and represents noncompliance with SAMS. (Finding Code No. 2023-001)

**RECOMMENDATION**

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



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For the Two Years Ended June 30, 2023**

2023-001.     **FINDING**     (Voucher Processing Internal Controls Not Operating Effectively)

**COMMISSION RESPONSE**

The Commission concurs with the finding. In the intervening period, the Commission has implemented additional training and education of pertinent staff with the goal and intention of mitigating, if not eliminating entirely, the likelihood of future occurrences of this finding. However, due to the timing of the audit process, the possibility that this finding is repeated cannot be fully eliminated.

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-002.     **FINDING**     (Weaknesses in Cybersecurity Programs and Practices)

The Human Rights Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

During testing, we noted the Commission had not:

- Developed policies and procedures governing the maintenance and destruction of their data.
- Developed a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Conducted a comprehensive risk assessment.
- Developed a data classification methodology and classified its data to identify and ensure adequate protection of information.
- Required contractors to acknowledge receipt of obtaining and understanding the Commission's Policy Manual.
- Developed formal access provisioning procedures.
- Developed formal change management procedures.
- Conducted formal routine reviews of users' access to their case management applications.

The *Framework for Improving Critical Infrastructure Cybersecurity and the Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to endure the security of their applications, data, and continued business mission.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with applicable law and that revenues, expenditures,

**STATE OF ILLINOIS  
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SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-002.     **FINDING**     (Weaknesses in Cybersecurity Programs and Practices)

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 to maintain accountability over the State's resources.

Commission officials indicated, as they did during the previous examination, they have historically relied on the Department of Innovation and Technology (DoIT) for cybersecurity controls.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Commission's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2023-002, 2021-001, 2019-002, 2017-002, 2015-004)

**RECOMMENDATION**

We recommend the Commission work with DoIT to obtain an understanding of each party's responsibilities as it relates to cybersecurity controls. Additionally, we recommend the Commission:

- Develop policies and procedures governing the maintenance and destruction of their data.
- Develop a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Conduct a comprehensive risk assessment.
- Develop a data classification methodology and classify its data to identify and ensure adequate protection of information.
- Require contractors to acknowledge receipt of obtaining and understanding the Commission's Policy Manual.
- Develop formal access provisioning and change management procedures.
- Conduct formal routine reviews of users' access to their case management applications.

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-002.     **FINDING**     (Weaknesses in Cybersecurity Programs and Practices)

**COMMISSION RESPONSE**

The Commission accepts the finding. During the audit period and immediately thereafter, the Commission initiated and subsequently implemented many of the practices and recommendations outlined by the Office of the Illinois Auditor General. However, due to the timing of the audit process, the completion of this work is not fully captured during this reporting cycle. However, the Commission notes that the ability to complete all of the recommendations provided by the auditors are not entirely—or even mostly—within the current capabilities of the Commission. Nevertheless, the Commission continues to be committed to working collaboratively with DoIT to mitigate any risks associated with cybersecurity.

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-003. **FINDING** (Vacancies on the Illinois Torture Inquiry and Relief Commission)

The Illinois Torture Inquiry and Relief Commission (ITIRC), an independent commission under the Human Rights Commission, did not have the required number of Commissioners.

During testing, we noted the following:

- As of June 30, 2023, two of the eight (25%) Commissioners' seats were vacant. The vacancies consisted of a retired Circuit Court Judge and a member of the public who is not an attorney and who is not an officer or employee of the Judicial branch.
- As of June 30, 2023, three of the eight (38%) alternate Commissioners' seats were vacant. The vacancies consisted of a retired Circuit Court Judge and two members of the public who are not an attorney and who are not an officer or employee of the Judicial branch.

This finding was first reported in the Human Rights Commission's *State Compliance Examination* for the two years ended June 30, 2017. In subsequent years, the ITIRC has been unsuccessful in implementing an adequate corrective action plan.

The Illinois Torture Inquiry and Relief Commission Act (Act) (775 ILCS 40/20(a)) requires the Governor to appoint eight voting members, with the advice and consent of the Senate as follows:

- One retired Circuit Court Judge;
- One former prosecuting attorney;
- One law school professor;
- One engaged in the practice of criminal defense law;
- Three members of the public who are not attorneys and who are not officers or employees of the Judicial branch; and,
- One former public defender.

Additionally, the Act (775 ILCS 40/20(a-1)) requires the Governor to appoint alternate members for the ITIRC members he or she has appointed to serve in the event of scheduling conflicts, conflicts of interest, disability, or other disqualification arising in a particular case, who must have the same qualifications for appointment as the original member.

ITIRC officials indicated, as they did in the previous examination, ITIRC has been working closely with the Office of the Governor to identify appropriate appointment candidates.

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-003.     **FINDING**     (Vacancies on the Illinois Torture Inquiry and Relief Commission)

Vacancies of Commission members does not comply with the Act or facilitate the work of the ITIRC. (Finding Code No. 2023-003, 2021-002, 2019-004, 2017-004)

**RECOMMENDATION**

We recommend the ITIRC continue to work with the Governor to ensure the ITIRC's vacancies are filled in a timely manner.

**COMMISSION RESPONSE**

The Commission partially concurs. The Commission's efforts since the examination period have been successful. Currently, the Commission's efforts have resulted in no vacancies among its 8 primary commission members and only 2 vacancies among its 8 alternate commission members.

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-004. **FINDING** (Inadequate Controls over Personal Services)

The Human Rights Commission (HRC) and Illinois Torture Inquiry & Relief Commission (ITIRC) did not have adequate controls over personal services.

During the testing of time off for four employees, we noted the following:

- For one (25%) employee, the ITIRC could not provide evidence for 9 of 24 (38%) time off requests. Therefore, auditors were unable to determine if requests and approvals were made timely.

ITIRC officials indicated the documentation was not maintained due to turnover and employee error.

During the recalculation of payroll, we noted the following:

- For one of four (25%) ITIRC employees and two of three (67%) HRC employees, the recalculation by the auditor differed from the voucher amounts, totaling a difference of \$94.

The Statewide Accounting Management System (SAMS) Manual (Procedure 23.10.30) states the Commission is responsible for accurately completing payroll vouchers, including attesting to the accuracy of each employee's gross earning, deductions, net pay and other data reported on the payroll voucher.

ITIRC and HRC officials indicated payroll is calculated and processed by another State agency. The ITIRC and HRC staff does not have any access to the payroll systems.

During the testing of Agency Workforce Reports (Report), we noted the following:

- The Commission was unable to provide supporting documentation of the number of Professional agency employees reported in the Commission's Fiscal Year 2021 Report.
- The Commission's supporting documentation for Hispanic or Latino Males and Caucasian Females did not agree to the Fiscal Year 2021 Report.
- The number of employees reported on the Fiscal Year 2022 Report did not agree to the supporting documentation the Commission provided with a difference of one employee.

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-004.     **FINDING**     (Inadequate Controls over Personal Services)

The State Employment Records Act (5 ILCS 410/20) requires the Commission to collect, classify, maintain, and report certain employment statistics for women, disabled, and minority groups. Annual reports summarizing the information in a prescribed format are required to be filed with the Secretary and the Governor by January 1 each year for the preceding fiscal year.

Commission officials indicated this issue was caused due to multiple personnel transitions. Additionally, there was a new tracking system that was created to support personnel transactions and the Commission revised how the Report was prepared and presented.

While completing an on-site visit, we noted the following:

- The ITIRC did not comply with the State Officials and Employees Ethics Act (Act). Specifically, auditors were unable to locate a notice of State employee protection under the Whistle Blower Protection Article of the Act at the ITIRC office.

The Act (5 ILCS 430/15-40) requires all State agencies to conspicuously display notices of State employee protection under the Act.

ITIRC officials indicated this was due to oversight and the notice was displayed but covered and not easily visible while the auditors were present.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the essential transactions of the organization to protect both the legal and financial rights of the State and of persons directly affected by the Commission's activities. Furthermore, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, or internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws, as well as provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

The lack of controls over the employee files could lead to erroneous or improper payments or deductions from employee pay. Failure to review and approve timesheets in a timely manner may result in inaccurate time reporting by employees. Failure to retain supporting documentation and report accurate information could lead to inaccurate Statewide reports and is noncompliance with laws, rules, and regulations. Failure to properly display the notice of Whistleblower



**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-004.     **FINDING**     (Inadequate Controls over Personal Services)

Protection is noncompliance with the Act and may result in employees not being aware of their protection under the Act. (Finding Code No. 2023-004)

**RECOMMENDATION**

We recommend the Commission strengthen controls to ensure documentation is maintained and payroll is reviewed for accuracy. We also recommend the Agency Workforce Reports are reviewed for accuracy prior to submission. Finally, we recommend the Whistleblower Notices are visible to employees in accordance with State law.

**COMMISSION RESPONSE**

The Commission accepts the finding. The Commission further notes that it has implemented additional employee training and other refined processes and procedures to mitigate future reoccurrences of this finding. However, due to the timing of the audit process, the possibility this finding is repeated cannot be fully eliminated. The Commission accepts the notice was not conspicuously displayed physically at the time of the site visit at the agency's office, a shared space owned by CMS on a floor with multiple agencies and in which TIRC is assigned only a very small area. The posting space available to the agency is limited to one cubicle area that is accessible to all staff and subject to being changed by them. All other conspicuously visible areas are workstations for TIRC staff. TIRC notes that TIRC's electronic SharePoint Site includes a folder for Staff Resources, which contains the Employee Handbook and the Whistleblower policy. Staff receive this Handbook and acknowledge receipt. The electronic copy remains available and accessible to all staff at all times. Since being made aware that the Whistleblower protection was not conspicuously displayed, TIRC has rearranged its postings in the posting cubicle area and instructed its administrative assistant to monitor the postings and place or relocate required postings as needed.

**STATE OF ILLINOIS  
HUMAN RIGHTS COMMISSION  
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED  
For the Two Years Ended June 30, 2023**

A. **FINDING** (Decisions Not Deposited with the Illinois State Library)

During the prior examination, the Illinois Torture Inquiry and Relief Commission (ITIRC), an independent commission under the Human Rights Commission (Commission), did not deposit copies of its decisions with the State Library.

During the current examination, our detail testing indicated ITIRC deposited with the Illinois State Library copies of its decisions issued during the examination period. (Finding Code No. 2021-003)

B. **FINDING** (Inadequate Controls over Travel Expenditures)

During the prior examination, the Commission did not exercise adequate internal controls over the processing of its travel expenditures.

During the current examination, our detail testing indicated the Commission made significant improvements in the processing of its travel expenditures; however, weaknesses were still noted. As a result, this finding was moved to the Commission's *Report of Immaterial Findings*. (Finding Code No. 2021-004)