STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

HUMAN RIGHTS COMMISSION

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: November 24, 2026

FINDINGS THIS AUDIT: 2			
	New	Repeat	Total
Category 1:	0	0	0
Category 2:	0	1	1
Category 3:	0	1	1
TOTAL	0	2	2
FINDINGS LAST AUDIT: 4			

AGING SCHEDULE OF REPEATED FINDINGS			
Repeated Since	Category 1	Category 2	Category 3
2023		25-1	
2017			25-2

SYNOPSIS

- **(25-1)** The Human Rights Commission (Commission) did not maintain adequate controls over personal services.

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

INADEQUATE CONTROLS OVER PERSONAL SERVICES

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

During the recalculation of payroll, we noted the following:

State and/or Federal W-4 was not maintained

- For 2 of 8 (25%) HRC employees tested, the HRC did not maintain the State and/or Federal W-4 Employee's Withholding Certificate form on file to support the withholding taxes during the period. As a result, we were unable to recalculate the employee's state and/or federal withholding taxes accurately.

Employee's lump sum payment incorrectly calculated

- For 1 of 1 (100%) lump sum payments tested, the HRC incorrectly calculated the employee's lump sum pay out for sick time and for personal time, resulting in an underpayment of $196.

During the testing of employee time off, we noted the following:

- For 1 of 6 (17%) ITIRC employees tested, for 2 of 18 (11%) instances of leave tested, the ITIRC was unable to provide evidence of the leave taken. Therefore, we were unable to determine if requests and approvals were made timely.

Leave time was not properly documented

- For 2 of 6 (33%) ITIRC employees tested, for 3 of 18 (17%) instances of leave tested, we noted leave time taken recorded on the employee's timesheets and in the Central Timekeeping System (CTAS); however, the requests and approvals occurred verbally. Therefore, we were unable to determine if the requests and approvals were made in accordance with policy.

Leave time was not properly approved

- For 1 of 8 (13%) HRC employees tested, for 1 of 61 (2%) instances of leave tested, personal leave time was not pre-approved according to policy. Leave was approved 24 days late.

During the testing of employee accrued time off, we noted the following:

EET not properly accrued

- For 1 of 1 (100%) ITIRC employee tested who accrued Earned Equivalent Time (EET), EET time earned in Fiscal Year 2024 was automatically removed from CTAS at the beginning of Fiscal Year 2025.

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

Agency Workforce Reports were not properly completed

- The HRC's Fiscal Year 2023 Report and Fiscal Year 2024 Report each contained four instances where reported amounts and percentages were not calculated accurately. This appears to be due to the HRC including Caucasian Females in the Minorities category. (Finding 1, pages 11-14)

We recommended the HRC strengthen controls to ensure documentation is maintained and payroll and lump sum payments are reviewed for accuracy. We also recommended that the HRC and the ITIRC maintain proper documentation noting time off requests and approval that are completed in a timely manner. We further recommended the ITIRC review employee accrued time off balances to ensure balances are correct. Finally, we recommended the Agency Workforce Reports are reviewed for accuracy prior to submission.

Commission accepted the recommendation

The Commission accepted the recommendation and reported the Commission has strengthened procedures to ensure supporting documentation is maintained, payroll and lump sum payment are reviewed for accuracy, and employee time-off requests and approvals are documented timely. Additionally, the Commission also reported that steps have been taken to ensure that workforce reports accurately reflect the appropriate statutory definitions and reporting requirements. Finally, the Commission reported that the succession planning process has been updated and additional training has been developed to mitigate any further issues.

OTHER FINDINGS

The remaining finding pertains to Commission vacancies. 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, 2025, 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 the Office of the Auditor General's staff.

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DENNIS M. GIBBONS
Division Director

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

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CHRISTOPHER B. MEISTER
Auditor General

CBM:mls