

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY**

**STATE COMPLIANCE EXAMINATION**

**FOR THE YEAR ENDED JUNE 30, 2023**

**Performed as Special Assistant Auditors for  
the Auditor General, State of Illinois**

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
STATE COMPLIANCE EXAMINATION  
FOR THE YEAR ENDED JUNE 30, 2023**

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
<b>State Compliance Examination Report</b>	
Agency Officials	1
Management Assertion Letter	2
State Compliance Report Summary	3
Independent Accountant's Report on State Compliance and on Internal Control Over Compliance	5
Schedule of Findings Current Findings	8

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
STATE COMPLIANCE EXAMINATION  
FOR THE YEAR ENDED JUNE 30, 2023**

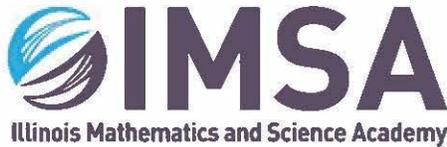
**AGENCY OFFICIALS**

President	Dr. Evan Glazer
Chief Finance & Operations Officer (7/1/22-6/30/23)	Dr. Alicia Evans
Chief Finance & Operations Officer (7/5/23-12/22/23)	Mr. Stephen Stewart
Interim Chief Finance & Operations Officer (12/11/23-present)	Mr. Garrick Grizaffi
Executive Director Business & Financial Operations (7/1/22-9/30/23)	Ms. Kimberly Corrao, MBA
Director of Accounting (3/6/23-present)	Ms. Janice Meredith, MBA

**BOARD OF TRUSTEES**

Chairman	Dr. Erin W. Roche
1 <sup>st</sup> Vice Chairman	Ms. Alaina Anderson
2 <sup>nd</sup> Vice Chairman	Ms. Kathleen Clarke
Ex-Officio Member	Dr. Ginger Ostro
Ex-Officio Member	Mr. Tony Sanders
Ex-Officio Member	Dr. Brian Durham
Ex-Officio Member	Dr. Jeffrey Craig
Trustee	Dr. Luis Núñez
Trustee	Mr. Eric R. Brown
Trustee	Dr. Herbert Steven Sims
Trustee	Ms. Tiy Goddard
Trustee	Dr. Roberto Curci
Trustee	Dr. Paula Olszewski-Kubilius
Trustee (7/1/22-9/21/22)	Dr. Marsha R. Rosner
Trustee (7/1/22-9/13/22)	Dr. Laretta Henderson
Trustee	Dr. Tina Halliman
Trustee (8/16/22-present)	Mr. Frederick V. Chin
Trustee (2/15/23-6/30/23)	Dr. Francis Godwyll
Trustee (8/11/23-present)	Dr. Carolyn Theard-Griggs
Trustee (7/1/22-8/16/22)	Vacant
Trustee (9/13/22-2/15/23)	Vacant
Trustee (9/21/22-8/11/23)	Vacant
Trustee (6/30/23-present)	Vacant

The Academy is located at:  
1500 Sullivan Rd.  
Aurora, IL 60506-1000



630.907.5000 . 1500 SULLIVAN ROAD, AURORA, IL 60506-1000 . IMSA.EDU

MANAGEMENT ASSERTION LETTER

February 13, 2024

Borschneck, Pelletier & Co.  
Certified Public Accountants  
200 E. Court St., Suite 608  
Kankakee, IL 60901

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 Illinois Mathematics and Science Academy (Academy). 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 Academy's compliance with the following specified requirements during the year ended June 30, 2023. Based on this evaluation, we assert that during the year ended June 30, 2023, the Academy has materially complied with the specified requirements listed below.

- A. The Academy 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 Academy 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 Academy 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 Academy 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.
- E. Money or negotiable securities or similar assets handled by the Academy on behalf of the State or held in trust by the Academy have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Mathematics and Science Academy

**SIGNED ORIGINAL ON FILE**

Dr. Evan M. Glazer, President

**SIGNED ORIGINAL ON FILE**

Janice Meredith, Director of Accounting

**SIGNED ORIGINAL ON FILE**

Garrick Grizaff, Interim Chief Finance & Operations Officer

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
STATE COMPLIANCE EXAMINATION  
FOR THE YEAR ENDED JUNE 30, 2023**

**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, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of Findings</u>	<u>Current Report</u>	<u>Prior Report</u>
Repeated findings	3	3
Prior recommendations implemented or not repeated	3	2
	0	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	8	2022/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2023-002	11	2022/2021	Disaster Recovery Planning Weaknesses	Significant Deficiency and Noncompliance
2023-003	12	2022/2022	Compliance Weaknesses over Personal Services	Significant Deficiency and Noncompliance

**Prior Findings Not Repeated**

There were no prior findings not repeated.

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
STATE COMPLIANCE EXAMINATION  
FOR THE YEAR ENDED JUNE 30, 2023**

**EXIT CONFERENCE**

The Academy waived an exit conference in a correspondence from Dr. Evan Glazer, President, on February 13, 2024. The responses to the recommendations were provided by Ms. Janice Meredith, Director of Accounting, in a correspondence dated January 24, 2024 and Dr. Evan Glazer, President, in a correspondence dated February 13, 2024.



Certified Public Accountants & Consultants

200 East Court Street • Suite 608 • Kankakee, IL 60901  
815.933.1771 • fax: 815.933.1163

**INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE  
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Illinois Mathematics and Science Academy  
Aurora, Illinois

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Mathematics and Science Academy (Academy) 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 year ended June 30, 2023. Management of the Academy is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Academy's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Academy 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 Academy 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 Academy 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 Academy 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.
- E. Money or negotiable securities or similar assets handled by the Academy on behalf of the State or held in trust by the Academy have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, 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 Academy complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Academy complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, 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 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 Academy's compliance with the specified requirements.

In our opinion, the Academy complied with the specified requirements during the year ended 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 2023-001 through 2023-003.

The Academy's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Academy'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 Academy 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 Academy's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Academy's compliance with the specified requirements and to test and report on the Academy's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

*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 material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-001 through 2023-003 that we consider to be significant deficiencies.

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

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

Kankakee, Illinois  
February 13, 2024

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CURRENT FINDINGS – STATE COMPLIANCE**

**2023-001      FINDING: Weaknesses in Cybersecurity Programs and Practices**

The Illinois Mathematics and Science Academy (Academy) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

To assist the Academy in meeting its mission of providing education to high school individuals, the Academy utilizes information technology applications which contain confidential information and personal information.

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 Academy's cybersecurity program, practices and control of confidential information, we noted the Academy had not:

- 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.
- Developed policies and procedures for reporting security violations and suspected violations.
- Developed a cybersecurity plan.
- Developed a project management framework to ensure new applications were adequately developed and implemented in accordance with management's expectations.
- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Required employees to annually acknowledge receipt of obtaining and understanding the security policies.
- Classified its data, based on the data classification methodology, to identify and ensure adequate protection of information.
- Required contractors to acknowledge receipt and understanding of the security policies.
- Required contractors to complete cybersecurity training.
- Required electronic media to be encrypted.
- Developed formal policies and procedures for authorizing and/or terminating user access to the Academy's financial information system application.

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CURRENT FINDINGS – STATE COMPLIANCE**

**2023-001      FINDING: Weaknesses in Cybersecurity Programs and Practices (Continued)**

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 ensure the security of their applications, data, and continued business mission. It also requires policies and procedures for creating, enabling, modifying, disabling, and removing accounts.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Academy officials indicated the lack of resources, personnel, and other priorities lead to the weaknesses.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Academy's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2023-001, 2022-001, 2021-001)

**RECOMMENDATION**

We recommend the Academy:

- Develop a formal, comprehensive, adequate, and communicated security program to manage and monitor the regulatory, legal, environmental and operational requirements.
- Develop policies and procedures for reporting security violations and suspected violations.
- Develop a cybersecurity plan describing the security program, policies and procedures.
- Develop a project management framework to ensure new applications are adequately developed and implemented in accordance with management's expectations.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Require employees to annually acknowledge receipt and understanding of the security policies.
- Classify its data, based on the data classification methodology, to identify and ensure adequate protection of information.
- Require contractors to acknowledge receipt and understanding of the security policies.

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CURRENT FINDINGS – STATE COMPLIANCE**

**2023-001     FINDING: Weaknesses in Cybersecurity Programs and Practices (Continued)**

- Require contractors to complete cybersecurity training.
- Require electronic media to be encrypted.
- Develop formal policies and procedures for authorizing and/or terminating application users with access to the Academy’s financial information system application.

**ACADEMY RESPONSE**

The Academy acknowledges the findings and the importance of further developing its cybersecurity plan. The Academy will continue to follow the recommendations provided within the findings to address defined weaknesses. IMSA is maturing current cybersecurity practices in response to, and guided by recommendations from the audit. Work includes documenting the cybersecurity priorities and communicating actionable procedures for relevant stakeholders. IMSA will require all employees to annually acknowledge receipt and understanding of the IT security policies.

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CURRENT FINDINGS – STATE COMPLIANCE**

**2023-002      FINDING: Disaster Recovery Planning Weaknesses**

The Illinois Mathematics and Science Academy (Academy) had not fully updated its Disaster Recovery Plan and had not performed recovery testing.

During our examination, we noted the Academy updated its Disaster Recovery Plan: however, it still included numerous references to an appendix which could not be located by the Academy. According to the document, most of the important information is contained in the appendix. Further, the Academy had not conducted recovery testing during the examination period.

The *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Academy officials indicated the lack of resources and other priorities lead to the weaknesses.

Without an adequately documented and tested contingency plan, the Academy cannot ensure its critical systems could be recovered within an acceptable period, and therefore minimizing the impact associated with a disaster. (Finding Code No. 2023-002, 2022-002, 2021-004)

**RECOMMENDATION**

We recommend the Academy fully update its Disaster Recovery Plan and conduct recovery testing annually.

**ACADEMY RESPONSE**

The Academy acknowledges that the disaster recovery plan merits updating, to include more specific procedures with documented testing outcomes. IMSA has successfully restored and tested file recovery, and critical systems will be tested annually to address the findings and update the current technical documentation.

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CURRENT FINDINGS – STATE COMPLIANCE**

**2023-003      FINDING: Compliance Weaknesses over Personal Services**

The Illinois Mathematics and Science Academy (Academy) did not have adequate internal controls to ensure compliance with regulations applicable to its personal service operations.

During our examination, we requested the Academy provide a population of all employees employed at any time during Fiscal Year 2023. The Academy provided a list with 254 employee names. We attempted to verify the completeness and accuracy of the employee list provided and concluded the list was not complete and accurate.

Due to these conditions, we were unable to conclude whether the Academy’s population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C Section 205.36) to perform compliance procedures included in the examination program. Even given the population limitations noted above which hindered the ability of the accountants to conclude whether the sample selected could be representative of the population, the accountants selected samples, performed procedures, and noted the following:

- We tested 30 personnel files and noted 3 (10%) did not have a completed Employment Eligibility Verification Form (Form I-9) as required.

The Immigration Reform and Control Act of 1986 (8 U.S. Code § 1324a) requires the Academy to retain a completed Form I-9 and make it available for inspection by officers of the U.S Citizenship & Immigration Service, the Special Counsel for Immigration-Related Unfair Employment Practices, or the Department of Labor during a period beginning on the date of the hiring, recruiting, or referral of the individual and ending in the case of the recruiting or referral for a fee (without hiring) of an individual, three years after the date of the recruiting or referral, and in the case of the hiring of an individual (i) three years after the date of such hiring, or (ii) one year after the date the individual’s employment is terminated, whichever is later. The U.S. Citizenship & Immigration Services requires the use of the Form I-9 to verify the identity and employment authorization of individuals hired for employment in the United States.

Academy officials indicated they were unable to locate the Forms at the time of testing.

- We tested 30 personnel files and noted 1 (3%) did not have a timely completed employee evaluation in the file.

The Illinois Administrative Code (Code) (80 IL Admin. Code 302.270) requires the Academy to prepare performance evaluations at least annually.

Academy officials indicated that the employee evaluation was not completed due to competing priorities.

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CURRENT FINDINGS – STATE COMPLIANCE**

**2023-003      FINDING: Compliance Weaknesses over Personal Services (Continued)**

- We examined the training records of 5 newly hired employees during Fiscal Year 2023 and noted one (20%) did not complete their initial ethics training nor their sexual harassment and discrimination prevention training within 30 days of initial employment. Both trainings were completed 16 days late.

The State Officials and Employee Ethics Act (Ethics Act) requires:

- 5 ILCS 430/5-10(c) – a person who fills a position requiring training must complete initial ethics training within 30 days after the commencement of employment.
- 5 ILCS 430/5-10.5(a-5) – a person who fills a position requiring training must complete an initial sexual harassment and discrimination prevention training program within 30 days after the commencement of employment.

Academy officials indicated prompts and reminders provided by the Academy did not ensure the employee completed their required trainings by the due date.

The Academy filed its Fiscal Year 2022 Agency Workforce Report (Report) with the Office of the Governor and the Office of the Secretary of State by January 1, 2023; however, the Report was inaccurate. We noted the data reported agreed to a report pulled from the Academy’s information system; however, that data was inaccurate. Our review of the data pulled from the information system identified several employees who were included in incorrect income categories.

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

Academy officials indicated the employee population and the report data were inaccurate due to incorrect filters used to produce the reports.

Failure to complete and properly retain Form I-9’s could result in unlawful employment. Employee performance evaluation is a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Without the completion of an employee performance evaluation, the employee would not be provided with formal feedback or assessment of his or her performance and areas for improvement, and current year’s performance goals and objectives may not be identified and communicated in a timely manner. Further, employee performance evaluations should serve as a foundation for salary adjustments, promotion, demotion, discharge, layoff, recall and reinstatement decisions. Failure to timely provide ethics and harassment and discrimination prevention training is a violation of the Ethics Act and puts the Academy employees at risk of not knowing their rights and responsibilities under the Ethics Act, and what constitutes an ethics violation, harassment or discrimination. Filing inaccurate reports with the Offices of the Governor and the Secretary of State deters these agencies from fulfilling the purpose of the State Employment Records Act, which is to provide information to help guide efforts to achieve a more diversified work force. (Finding Code No. 2023-003, 2022-003)

**STATE OF ILLINOIS  
ILLINOIS MATHEMATICS AND SCIENCE ACADEMY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CURRENT FINDINGS – STATE COMPLIANCE**

**2023-003**     **FINDING: Compliance Weaknesses over Personal Services (Continued)**

**RECOMMENDATION**

We recommend the Academy:

- ensure each personnel file contains a completed Form I-9 as required.
- comply with the requirements of the Code and implement appropriate controls to ensure employee performance evaluations are timely completed on an annual basis for all employees.
- comply with the requirements of the Ethics Act and ensure all employees receive the required training in a timely manner.
- submit corrected reports for fiscal year 2022 within 30 days of the audit release as required by the Illinois State Auditing Act (30 ILCS 5/3-2.2(b)). We further recommend the Academy review its supporting documentation to identify errors prior to submission.

**ACADEMY RESPONSE**

The Academy agrees with the recommendations and will implement appropriate controls to ensure compliance with the Immigration Reform and Control Act of 1986, the Illinois Administrative Code and the Ethics Act. The Academy agrees to submit corrected reports for fiscal year 2022 within 30 days of the audit release.