STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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SYSTEM OFFICIALS

Executive Director (07/01/2023 – Present)	Gail Schiesser
Legal Counsel (03/16/2025 – Present)	Maggie Miller
Legal Counsel (Acting) (02/01/2025 – 03/15/2025)	Gail Schiesser
Legal Counsel (07/01/2024 – 01/31/2025)	Nicholas Nedeau
Legal Counsel (Acting) (08/16/2023 – 06/30/2024)	Gail Schiesser
Legal Counsel (07/01/2023 – 08/15/2023)	Don Harsh
Administrative Assistant II (07/01/2023 – Present)	Teresa Rademacher

UNIVERSITY CIVIL SERVICE MERIT BOARD

Chair	
John Butler	10/15/2024 – Present
John Butler, Acting Chair	08/02/2024 – 10/14/2024
Julie Jones	07/01/2023 – 08/01/2024
Chicago State University	
Jason Quiara	07/01/2023 – Present
Eastern Illinois University	
Barb Baurer	07/01/2023 – Present
Governors State University	
Jim Kvedaras	08/25/2023 – Present
Vacant	07/01/2023 – 08/24/2023
Illinois State University	
Robert (Bob) Navarro	08/13/2025 – Present
Vacant	08/07/2025 – 08/12/2025
Scott Jenkins	08/02/2024 – 08/06/2025
Julie Jones	07/01/2023 – 8/01/2024
Northern Illinois University	
John Butler	07/01/2023 – Present

Northeastern Illinois University	
J. Todd Phillips	06/11/2024 – Present
Vacant	07/01/2023 – 06/10/2024
Southern Illinois University	
John Simmons	07/01/2023 – Present
University of Illinois	
Tami Craig Schilling	07/01/2023 – Present
Ramon Cepeda	07/01//2023 – Present
J. Carolyn Blackwell	01/16/2024 – Present
Vacant	07/01/2023 – 01/15/2024
Western Illinois University	
Kisha M.J. Lang	07/03/2024 – Present
Derek Wise	07/01/2023 – 07/02/2024

SYSTEM OFFICE

The State Universities Civil Service System's administrative office is located at:

1717 Philo Road, Suite 24
Urbana, IL 61802-6099

STATE UNIVERSITIES CIVIL SERVICE SYSTEM

Sunnycrest Center
1717 Philo Road, Suite 24
Urbana, Illinois 61802-6099

John Butler
Merit Board Chair
Gail Schiesser
Executive Director

MANAGEMENT ASSERTION LETTER

July 15, 2026

Honorable Christopher B. Meister
Auditor General
State of Illinois
400 West Monroe Suite 306
Springfield, Illinois 62704

Auditor General Meister:

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, State Universities Civil Service System (System). 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 System's compliance with the following specified requirements during the two-year period ended June 30, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, the System has materially complied with the specified requirements listed below.

A. The System 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 System 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the System 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 System 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.

OFFICE 217/278-3150 FAX 217/278-3159 TTY 866/488-4003

Yours truly,

State Universities Civil Service System

SIGNED ORIGINAL ON FILE

Ms. Gail Schiesser
Executive Director

SIGNED ORIGINAL ON FILE

Ms. Maggie Miller
Legal Counsel

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025

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

Number of	**Current Report**	**Prior Reports**
Findings	3	2
Repeated Findings	2	1
Prior Recommendations Implemented or Not Repeated	0	0

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings	
2025-001	10	2023/2023	Voucher Processing Internal Controls Not Operating Effectively	Material Weakness and Material Noncompliance
2025-002	13	New	Inadequate Controls over System Security	Material Weakness and Material Noncompliance
2025-003	15	2023/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with System personnel at an exit conference on July 9, 2026.

Attending were:

State Universities Civil Service System
Gail Schiesser, Executive Director
Maggie Miller, Legal Counsel
Bob Curry, IT Manager/Administrative Coordinator
Brett Wawrzynek, Human Resource Assistant Manager
Teresa Rademacher, Administrative Assistant II
Jenn Miles, Administrative Assistant I

Office of the Auditor General
Andrea Alderman, Audit Manager
Reddy Bommareddi, IS Senior Audit Manager
Leah Borntreger, Audit Supervisor
Connor Hoover, IS Auditor II
Anthony Giordano, Auditor II

The responses to the recommendations were provided by Teresa Rademacher, Administrative Assistant II, in a correspondence dated July 9, 2026.

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OFFICE OF THE AUDITOR GENERAL
CHRISTOPHER B. MEISTER

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

Honorable Christopher B. Meister
Auditor General
State of Illinois

and

Governing Board
State of Illinois, State Universities Civil Service System

Report on State Compliance

We have examined compliance by the State of Illinois, State Universities Civil Service System (System) 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, 2025. Management of the System is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the System's compliance with the specified requirements based on our examination.

The specified requirements are:

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

Our examination disclosed material noncompliance with the following specified requirement applicable to the System during the two years ended June 30, 2025. As described in the accompanying Schedule of Findings as items 2025-001 and 2025-002, the System 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 requirement described in the preceding paragraph, the System complied with the specified requirements during the two years ended June 30, 2025, 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 item 2025-003.

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

the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System'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 material weaknesses 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 items 2025-001 and 2025-002 to be material weaknesses.

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 item 2025-003 to be a significant deficiency.

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

The System's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The System'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
Deputy Auditor General

Springfield, Illinois
July 15, 2026

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-001. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)

The State Universities Civil Service System's (System) 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 (ERP) System operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the System to determine whether certain key attributes were properly entered by the System's staff into the ERP System. In order to determine the operating effectiveness of the System'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 System 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 seven of 160 (4%) attributes were not properly entered into the ERP System. Specifically, the System did not enter the later of the receipt date of the proper bill or the receipt of goods and/or services into the ERP System correctly for seven of 40 (18%) vouchers tested, totaling $33,109. Therefore, the System's internal controls over voucher processing **were not operating effectively.**

The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) requires the System 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 Comptroller's Office 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(b)) requires the System 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 System to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that 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 System 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 System's expenditures data for Fiscal Years 2024 and 2025 and noted the following:

2025-001. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively) – Continued

- The System did not timely approve 3 of 490 (1%) vouchers, totaling $10,567, processed during the examination period. We noted these vouchers were approved between 36 and 51 days after receipt of a proper bill or other obligating document.

  The Code (74 Ill. Admin. Code 900.70(b)) requires the System 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 Board to process payments within 30 days after physical receipt of Internal Service Fund bills.

- For 1 of 40 (3%) vouchers selected for testing, totaling $255, the payment included sales tax in the amount of $15.

  The Illinois Department of Revenue's *Sales & Property Tax Exemptions (PIO-37)* publication exempts State, local, and federal governments from sales tax.

The FCIAA (30 ILCS 10/3001) requires the System 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.

During the previous examination, System personnel indicated the issues noted were due to inadequate controls and employee error. During the current examination, System personnel indicated the issues noted were due to employee error.

Failure to properly enter the key attributes into the State's ERP System 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. In addition, failure to timely process proper bills and obligations due may result in noncompliance, unnecessary interest charges, and cash flow challenges for payees. Further, payment of sales tax results in an unnecessary use of State funds. (Finding Code No. 2025-001, 2023-001)

RECOMMENDATION

We recommend the System design and maintain internal controls to provide assurance its data entry of key attributes into the ERP System is complete and accurate. In addition, we recommend the System timely approve proper bills and obligations due within 30 days of receipt. Finally, we recommend the System ensure sales tax is not paid on purchases.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-001. **FINDING** (Voucher Processing Internal Controls Not Operating Effectively) – Continued

SYSTEM RESPONSE

The System agrees with the finding.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-002. **FINDING** (Inadequate Controls over System Security)

The State Universities Civil Service System (System) had not implemented adequate security controls related to its systems and applications.

The System relies on several confidential and critical systems, including E-Test System, Salary Data System, Supported Employee Program, and Specialty Factors Program, to fulfill its statutory duties. During testing, we noted the System had not:

- Established protections against denial-of-service attacks to ensure network resources are available.

- Maintained documentation to ensure its population of network devices was complete and accurate. Specifically, we were unable to trace the network devices to the System's equipment list.

- Established a policy ensuring its network devices and systems were running the most updated operating systems versions.

- Established a formal information technology (IT) security framework.

- Established a formal policy for monitoring of Active Directory infrastructure.

Additionally, the System was unable to provide a complete and accurate population of security incidents for the entirety of Fiscal Year 2024 and part of Fiscal Year 2025. Due to this condition, we concluded the security incident population was not sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C §205.36).

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 (NIST), Introduction section lists the frameworks necessary to fulfill the security and privacy requirements of applicable laws and regulations, and Access Control and System and Communications Protection sections require entities to implement information security practices to protect network resources.

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

2025-002. **FINDING** (Inadequate Controls over System Security) – Continued

System management indicated the issues noted were the result of a lack of awareness regarding the various requirements, a low number of IT staff, and employee oversight.

The lack of adequate controls over system security could leave the System's applications vulnerable to cyberattacks which could then lead to potential unauthorized disclosure of sensitive and confidential information. (Finding Code No. 2025-002)

RECOMMENDATION

We recommend the System strengthen its internal controls over system security to ensure the System's applications are safeguarded from cyberattacks and to promote a secure computing environment.

SYSTEM RESPONSE

The System agrees with the finding.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2025

2025-003. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The State Universities Civil Service System (System) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

The System is provided authority through legislative statute and is empowered through the University Civil Service Merit Board to develop, maintain, and administer a comprehensive and efficient program of human resource administration for the higher education community, specifically related to the employment and employment relationship with its auxiliary and support staff positions. To assist the System in meeting its statutory requirements, the System maintains several applications, which contain confidential and/or personal information.

During our review of the System's cybersecurity program, practices, and control of confidential information, we noted the System had not:

- Established a timeline for review of its policies and procedures.
- Maintained documentation of vulnerability remediations performed during the examination period.
- Maintained a Risk Management Policy and Framework addressing the categorization of information systems, authorization of information systems, and monitoring of security controls.
- Maintained a cybersecurity plan that accurately reflects the System's cybersecurity roles and responsibilities. We noted the cybersecurity roles were incorrectly established with positions not listed on the System's organizational chart.
- Established data classification controls addressing the procedures to determine classification level of data, protections for each classification level, and tracking of devices which contain confidential data.
- Established comprehensive policies and procedures to control remote access of System resources.

2025-003. **FINDING** (Weakness in Cybersecurity Programs and Practices) – Continued

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 (NIST) endorses developing and disseminating an organization-wide information security program plan that includes the identification and assignment of roles, responsibilities, management commitment, coordination among organizational entities, and compliance. Additionally, it 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.

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

Finally, this finding was first reported in the System's Fiscal Year 2020 – Fiscal Year 2021 State compliance examination. System management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

During the previous examination, System personnel indicated the deficiencies noted were the result of a lack of awareness regarding requirements and employee error. During the current examination period, System management indicated the issues noted were due to the System being unaware of various requirements listed in the finding and a low number of information technology (IT) staff.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the System's confidential or personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2025-003, 2023-002, 2021-001)

2025-003. **FINDING** (Weakness in Cybersecurity Programs and Practices) – Continued

RECOMMENDATION

We recommend the System:

- Establish a timeline for review of its policies and procedures;
- Maintain documentation of vulnerability remediations performed;
- Maintain a Risk Management Policy and Framework addressing the categorization of information systems, authorization of information systems, and monitoring of security controls;
- Maintain a cybersecurity plan that accurately reflects the System's cybersecurity roles and responsibilities;
- Establish data classification controls addressing the procedures to determine classification level of data, protections for each classification level, and tracking of devices which contain confidential data; and
- Establish comprehensive policies and procedures to control remote access.

SYSTEM RESPONSE

The System agrees with the finding.