



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS DEPARTMENT OF HUMAN RIGHTS

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

Release Date: February 24, 2026

FINDINGS THIS AUDIT: 9				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	3	3	2023	1, 2	6, 7	
Category 2:	0	6	6	2021		4, 5, 9	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2017	3		
TOTAL	0	9	9	2007		8	
FINDINGS LAST AUDIT: 13							

INTRODUCTION

This digest covers the Illinois Department of Human Rights' (Department) State Compliance Examination for the two years ended June 30, 2025.

SYNOPSIS

- **(25-1)** The Department's internal controls over its voucher processing function were not operating effectively during the examination period.
- **(25-3)** The Department did not meet the procedural time limits set forth when a charge of a civil rights violation had been filed and when a complainant filed a request to opt out of the Department's investigation.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

VOUCHER PROCESSING INTERNAL CONTROLS NOT OPERATING EFFECTIVELY

The Illinois Department of Human Rights' (Department) 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 Department to determine whether certain key attributes were properly entered by the Department's staff into the ERP System. In order to determine the operating effectiveness of the Department'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 vendor information, expenditure amount, object(s) of expenditure, and the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

Attributes not properly entered into ERP System

Our testing noted 5 of 140 (4%) attributes were not properly entered into the ERP System. Therefore, the Department's internal controls over voucher processing were not operating effectively.

Even given the limitations noted above, we conducted an analysis of the Department's expenditures data for Fiscal Years 2024 and 2025 and noted the following:

Vouchers not timely approved

- The Department did not timely approve 34 of 1,364 (2%) vouchers processed during the examination period, totaling \$3,216,707. We noted these vouchers were approved between 35 and 197 days after receipt of a proper bill or other obligating document.
- For 4 of 35 (11%) vouchers tested, totaling \$14,489, the Department did not utilize the correct detail expenditure (object) codes.
- For one of one (100%) State property voucher tested for furniture purchase, totaling \$13,326, the State property was not recorded in the Department's property control records. (Finding 1, pages 9-11)

We recommended the Department 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 recommended the Department timely approve proper bills and obligations due and utilize appropriate detail expenditure (object) codes. Further, we recommended the Department properly record purchases in the property control records.

Department agreed

The Department accepted our recommendations.

NONCOMPLIANCE WITH STATUTORILY MANDATED TIME LIMITS

The Department did not meet the procedural time limits set forth when a charge of a civil rights violation had been filed and when a complainant filed a request to opt out of the Department's investigation.

In our review of 40 employment cases filed with the Department, we noted the following:

Charge served to respondent late

- In 12 (30%) employment cases tested, the Department did not serve a copy of the charge to the respondent within 10 days of the day the charge was filed. The charges were served to the respondent from 1 to 245 days late.

Notice served to complainant late

- In 12 (30%) employment cases tested, the Department did not serve a notice to the complainant of the complainant's right to file a complaint with the Human Rights Commission or commence a civil action in the appropriate circuit court within 10 days of the day the charge was filed. These notices were served to the complainant from 1 to 245 days late.
- In 12 (30%) employment cases tested, the Department did not serve a notice to the respondent of the complainant's right to file a complaint with the Human Rights Commission or commence a civil action in the appropriate circuit court within 10 days of the day the charge was filed. These notices were served to the respondent from 1 to 245 days late.

In addition, in our testing of 40 employment cases where the complainant requested to opt-out of the Department's investigation, we noted the Department did not issue the required notice to the parties for five (13%) employment cases tested within 10 business days of receipt of the complainants' request to opt out of the investigation. Specifically, four (10%) notices were issued from 2 to 69 days late, and one (3%) notice was not issued at all.

In our review of 40 real estate cases filed with the Department, we noted the following:

Investigation of allegations not complete

- In five (13%) real estate cases tested, the Department did not serve the respondent a copy of the charge and procedural notice within 10 days after the charge was filed. The charges were served to the respondent from 3 to 28 days late.
- In two (5%) real estate cases tested, the Department did not complete the investigation of the allegations set forth in the charge and did not notify the complainant and respondent in writing of the reasons for not completing the investigation.
- In two (5%) real estate cases tested, the Department did not make a determination as to whether substantial evidence existed to support the charge and did not notify the complainant and respondent in writing of the reasons for not making the determination. (Finding 3, pages 15-18) **This finding has been reported since 2017.**

We recommended the Department timely notify the appropriate parties as mandated by the Illinois Human Rights Act.

Department agreed

The Department accepted our recommendations.

OTHER FINDINGS

The remaining findings pertain to receipt and refund processing internal controls not operating effectively, disaster recovery planning weaknesses, weaknesses in cybersecurity programs and practices, inadequate control over travel, inadequate controls over census data, inadequate controls over State property and equipment, and employee performance evaluations not performed or timely performed. We will review the Department'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 Department for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2025-001 through 2025-003. Except for the noncompliance described in these findings, the accountants stated the Department complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Roth & Company LLP.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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