

**STATE OF ILLINOIS  
STATE UNIVERSITIES CIVIL SERVICE SYSTEM  
STATE COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2021

STATE OF ILLINOIS  
STATE UNIVERSITIES CIVIL SERVICE SYSTEM  
STATE COMPLIANCE EXAMINATION  
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STATE OF ILLINOIS  
STATE UNIVERSITIES CIVIL SERVICE SYSTEM  
STATE COMPLIANCE EXAMINATION  
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**SYSTEM OFFICIALS**

Executive Director (12/16/2021 – Present)	Gail Schiesser
Executive Director (Interim) (07/01/2021 – 12/15/2021)	Gail Schiesser
Executive Director (07/01/2019 – 06/30/2021)	Jeff Brownfield
Legal Counsel (Acting) (07/01/2021 – Present)	Gail Schiesser
Legal Counsel (07/01/2019 – 06/30/2021)	Gail Schiesser
Administrative Assistant II	Teresa Rademacher

**UNIVERSITY CIVIL SERVICE MERIT BOARD**

Chair

Julie Jones	01/27/2020 – Present
Vacant	01/18/2020 – 01/26/2020
Jill Smart	08/29/2019 – 01/17/2020
Vacant	07/27/2019 – 08/28/2019
Carney Barr	07/01/2019 – 07/26/2019

Chicago State University

Andrea Zopp	07/30/2020 – Present
Vacant	07/01/2020 – 07/29/2020
Miriam Mobley Smith	07/01/2019 – 06/30/2020

Eastern Illinois University

Joseph Dively	07/25/2019 – Present
P.J. Thompson	07/01/2019 – 07/24/2019

Governors State University

Pedro Cevallos-Candau	11/15/2019 – Present
Vacant	07/27/2019 – 11/14/2019
Carney Barr	07/01/2019 – 07/26/2019

Illinois State University

Julie Jones	07/29/2019 – Present
Vacant	07/01/2019 – 07/28/2019

Northern Illinois University

John Butler	07/01/2019 – Present
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Northeastern Illinois University

Sherry Eagle	07/01/2019 – Present
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Southern Illinois University

John Simmons 07/01/2019 – Present

University of Illinois

Naomi Jakobsson 02/15/2019 – Present

Stuart King 07/01/2019 – Present

Vacant 11/20/2021 – Present

Kareem Dale 02/10/2021 – 11/19/2021

Vacant 01/21/2021 – 02/09/2021

Jill Smart 07/01/2019 – 01/20/2021

Western Illinois University

Kisha MJ Lang 10/24/2019 – Present

Vacant 10/01/2019 – 10/23/2019

Jackie Thompson 07/01/2019 – 09/30/2019

**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**



**Julie Annette Jones**  
**Merit Board Chair**  
**Gail Schiesser**  
**Executive Director**

## MANAGEMENT ASSERTION LETTER

October 10, 2022

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
740 East Ash Street  
Springfield, Illinois 62703-3154

Auditor General Mautino:

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, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, 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. 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.

Yours truly,

State of Illinois, State Universities Civil Service System

**SIGNED ORIGINAL ON FILE**

Ms. Gail Schiesser  
Executive Director  
Legal Counsel

STATE OF ILLINOIS  
**STATE UNIVERSITIES CIVIL SERVICE SYSTEM**  
**STATE COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2021

**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**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	1	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Finding</b>				
2021-001	9	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance

**EXIT CONFERENCE**

The finding and recommendation appearing in this report was discussed with System personnel at an exit conference on October 6, 2022.

Attending were:

**State Universities Civil Service System**

Gail Schiesser, Executive Director/Legal Counsel  
Robert Curry, IT Manager/Administrative Coordinator  
Teresa Rademacher, Administrative Assistant II  
Jennifer Miles, Administrative Aide

STATE OF ILLINOIS  
STATE UNIVERSITIES CIVIL SERVICE SYSTEM  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

**Office of the Auditor General**

Jennifer Cicci, Senior Audit Manager  
Joe Gudgel, IT Audit Manager  
Quentin Kuntzman, Audit Manager  
Matthew Motley, Senior Auditor

The response to the recommendation was provided by Teresa Rademacher, Administrative Assistant II, in a correspondence dated October 10, 2022.

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Iles Park Plaza  
740 East Ash - 62703-3154  
Phone: 217/782-6046  
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State of Illinois Building - Suite S900  
160 North LaSalle – 60601-3103  
Phone: 312/814-4000  
Fax: 312/814-4006

Office Of The Auditor General  
**Frank 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, 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, 2021. 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 opinion.

We are required to be independent and to meet our 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.

In our opinion, the System complied with the specified requirements during the two years ended June 30, 2021, 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 2021-001.

The System's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The System's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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.

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 item 2021-001 that we considered 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 response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The System's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
October 10, 2022

STATE OF ILLINOIS  
STATE UNIVERSITIES CIVIL SERVICE SYSTEM  
SCHEDULE OF FINDINGS – CURRENT FINDING  
For the Two Years Ended June 30, 2021

2021-001. **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 their auxiliary and support staff positions. To assist the System in meeting their statutory requirements, the System maintains several applications which contain confidential and/or 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 System's cybersecurity program, practices, and control of confidential information, we noted the System had not:

- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Established incident response procedures, including procedures for reviewing and monitoring security violations and establishing corrective action plans for addressing incidents identified.
- Developed a data classification methodology for classifying their data based on risk and had not classified its data.
- Required employees to acknowledge receipt of security related policies and procedures.

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.

STATE OF ILLINOIS  
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SCHEDULE OF FINDINGS – CURRENT FINDING  
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) - Continued

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.

The System indicated the lack of resources resulted in the weaknesses identified.

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. 2021-001)

**RECOMMENDATION**

We recommend the System:

- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls based on the risk assessment performed;
- Establish incident response procedures, including procedures for reviewing and monitoring for security violations and establishing corrective action plans for addressing incidents identified;
- Develop a data classification methodology for classifying their data based on risk, and classify their data once the methodology had been established; and,
- Require employees to acknowledge receipt of security related policies and procedures.

**SYSTEM RESPONSE**

The System concurs with the finding and will develop the recommendation of the Auditor.