



**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION**

**STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

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

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

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**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**COMMISSION OFFICIALS**

Chairman of the Board (09/19/2022 – current*)	Sonni Choi Williams
Chairman of the Board (07/01/2021 – 09/18/2022)	Anthony Rothert, Esq.
Executive Director	Dr. Mary Milano
General Counsel (04/13/2024 – current)	Vacant
(07/01/2021 – 04/12/2024)	Kenya Jenkins-Wright
Division Directors:	
Office of State Guardian	Barry Lowy
Human Rights Authority	Teresa Parks
Legal Advocacy Service	Veronique Baker
Director of Finance and Fiscal Operations (12/01/2023 – current)	Eric Bolinger
(11/16/2023 – 11/30/2023)	Vacant
(07/01/2021 – 11/15/2023)	Clinton Everetts
Director of Human Resources (03/01/2024 – current)	Arlene Herron
(10/28/2023 – 02/29/2024)	Vacant
(09/01/2022 – 10/27/2023)	Daniel Campbell
(07/01/2021 – 08/31/2022)	Vacant

**COMMISSION MEMBERS**

Vice Chair (09/19/2022 – current)	Donald J. Dew
Vice Chair (02/02/2022 – 09/18/2022)	Vacant
Vice Chair (07/01/2021 – 02/01/2022)	Honorable Andrea M. Schleifer
Commissioner (09/19/2022 – current*)	Anthony Rothert, Esq.
Commissioner (07/01/2021 – 09/18/2022)	Sonni Choi Williams
Commissioner (09/19/2022 – current)	Vacant*
Commissioner (07/01/2021 – 09/18/2022)	Donald J. Dew
Commissioner (07/01/2021 – 06/30/2023)	Senator Julie Morrison
Commissioner (11/02/2023 – current)	Vacant
Commissioner (07/01/2021 – 11/01/2023)	Senator Thomas Bennett

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
STATE COMPLIANCE EXAMINATION  
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**COMMISSION MEMBERS (Continued)**

Commissioner (01/05/2024 – current)	Vacant
Commissioner (07/01/2021 – 01/04/2024*)	Representative Jonathan Carroll
Commissioner (07/01/2021 – 06/30/2023)	Representative William Q. Davis
Commissioner (08/05/2022 – current)	Ava George Stewart
Commissioner (04/22/2022 – 08/04/2022)	Vacant
Commissioner (07/01/2021 – 04/21/2022)	Dr. Sharon Jenkins-Collins
Commissioner (07/01/2021 – current*)	Mary Kennelly
Commissioner (07/01/2021 – current*)	Kathryn E. Eisenhart

\* The Commission had one vacancy and five members serving expired terms as of June 30, 2023. See Finding 2023-003 on page 15.

**COMMISSION OFFICES**

The Commission's offices are located at:

Office of the Director  
160 North LaSalle  
Suite S-500  
Chicago, Illinois 60661

Office of Fiscal Operations  
830 South Spring Street  
Springfield, Illinois 62704



State of Illinois  
JB Pritzker  
Governor



Dr. Mary L. Milano  
Director

Human Rights Authority  
Legal Advocacy Service  
Office of State Guardian

MANAGEMENT ASSERTION LETTER

May 13, 2024

Adelfia LLC  
400 E. Randolph Street, Suite 700  
Chicago, Illinois 60601

Ladies and Gentlemen:

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, Guardianship and Advocacy Commission (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022, and June 30, 2023, the Commission has materially complied with the specified requirements listed below.

- A. The Commission 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 Commission 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 Commission 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 Commission 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 Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Guardianship and Advocacy Commission

SPRINGFIELD REGIONAL OFFICE

830 South Spring • Springfield, Illinois 62704

217-785-1540 • 217-785-0877

Statewide TollFree Intake (866) 274-8023 • Statewide TTY (866) 333-3362

**SIGNED ORIGINAL ON FILE**

Dr. Mary L. Milano, Executive Director

**SIGNED ORIGINAL ON FILE**

Eric Bolinger, Chief Financial Officer

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years 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**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	7	6
Repeated Findings	6	5
Prior Recommendations Implemented or Not Repeated	0	9

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2023-001	10	New	Inadequate Controls over Personnel Files	Significant Deficiency and Noncompliance
2023-002	13	2021/2019	Inadequate Controls over Voucher Processing	Significant Deficiency and Noncompliance
2023-003	15	2021/2009	Noncompliance with the Guardianship and Advocacy Act	Significant Deficiency and Noncompliance
2023-004	17	2021/2017	Inadequate Control over Agency Workforce Report	Significant Deficiency and Noncompliance
2023-005	19	2021/2019	Weaknesses Regarding Electronic Data Processing Procedures	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**SCHEDULE OF FINDINGS** (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings (Continued)</b>				
2023-006	21	2021/2019	Weaknesses Regarding Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2023-007	23	2021/2021	Inadequate Controls over the Review of Internal Controls for Service Providers	Significant Deficiency and Noncompliance

**EXIT CONFERENCE**

The Commission waived an exit conference in a correspondence from Eric Bolinger, Chief Fiscal Officer, on April 26, 2024. The responses to the recommendations were provided by Eric Bolinger, Chief Fiscal Officer, in a correspondence dated May 3, 2024.





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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Report on State Compliance**

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

The specified requirements are:

- A. The Commission 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 Commission 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 Commission 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 Commission 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 Commission on behalf of the State or held in trust by the Commission 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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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 other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Commission's compliance with the specified requirements.

In our opinion, the Commission complied with the specified requirements during the two years 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 2023-007.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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 Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 2023-007 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 Commission's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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**

Chicago, Illinois  
May 13, 2024

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Personnel Files)

The Guardianship and Advocacy Commission (Commission) did not maintain adequate controls over personnel files and time reporting.

During testing, the auditors noted the following:

- One of three (33%) new employees' Section 1 of the Form I-9 was not completed by the end of their first employment date. The employee signed the form six days late.
- One of three (33%) new employees' Section 2 of the Form I-9 was not completed and signed within 3 business days of the employee's first day of employment. The employer's authorized representative signed the form one day late.
- One of four (25%) terminated employees tested did not have Form I-9 in the employee's personnel files.
- One of three (33%) new employee probationary period evaluations was not performed.
- Two out of 15 (13%) active employees' full name, particularly the middle name/initials, were not corrected in the State Employees' Retirement System (SERS) census data and were not included in the SERS census data reconciliation certificate.
- The Commission withheld federal income taxes at an incorrect rate for three of 15 (20%) employees tested based upon the employees' *Federal W-4 Employee's Withholding Certificate*, resulting in an underpayment of \$33 to an overpayment of \$118 from the employees' pay.
- Three out of 15 (20%) employees tested did not have the *Federal W-4 Employee's Withholding Certificate* and/or the *Illinois W-4 Employee's Illinois Withholding Allowance Certificate* form supporting the withholding taxes.
- One out of three (33%) terminated employees' time reports for the selected pay period was not properly maintained by the Commission.

U.S. Citizenship and Immigration Services (USCIS) instructions for Form I-9 require Section 1 be completed no later than the first day of employment. After completing Section 1, the employee is to sign their name and document the date signed. Employers are to examine evidence of identity and employment authorization within 3 business days of the employee's first day of employment. The employer is to document the hire date and their signature and date of their review in Section 2 of the I-9 form.

**STATE OF ILLINOIS**  
**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Personnel Files) (Continued)

The Code of Federal Regulation (CFR) (8 CFR § 274a.2), Verification of Identity and Employment Authorization, designates the Employment Eligibility Verification Form I-9 as the means of documenting this verification. In addition, the CFR requires employers to retain a copy of the original signed version of Form I-9 for three years after the date of the hire or one year after the date the individual's employment is terminated, whichever is later.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270) requires an evaluation of employee performance prepared by the Commission not less often than annually, or in the case of an employee serving a six-month probationary period, the Commission is required to prepare and submit two evaluations, one at the end of the third month of the employee's probationary period and another 15 days before the conclusion thereof. Additionally, the Commission's Policies require employees serving a six-month probationary period, that the supervisor prepare and submit to the Commission's Division of Human Resources two such evaluations: one after 2.5 months of the employee's probationary period; and another, 15 days prior to the conclusion of the probationary period. The period of report covered by these evaluations is three and six months, respectively; with the appropriate box checked on the form. Further, prudent business practices require employee performance evaluations to be performed to communicate to employees the strengths and deficiencies in meeting their job responsibilities.

The Internal Revenue Service Publication 15 (Circular E), *Employer's Tax Guide*, requires employers to withhold federal income tax from each wage payment or supplemental unemployment compensation plan benefit payment according to employee's Form W-4 and the correct withholding table. Generally, employers are required to withhold social security and Medicare taxes from employees' wages and pay the employer's share of these taxes.

The Code (80 Ill. Admin. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 et seq.) requires the Commission to maintain accurate, daily attendance records.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the essential transactions designed to protect the legal and financial rights of the State.

Commission management indicated the issues were due to turnover in critical Human Resources roles.

**STATE OF ILLINOIS  
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SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Personnel Files) (Continued)

Failure to complete and maintain the Form I-9 properly could subject the State to unnecessary legal costs and penalties. Without the timely 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 improvements, and current year's performance goals and objectives may not be identified and communicated in a timely manner. In addition, failure to maintain adequate controls over personnel files and employee documentation represents noncompliance with Commission policy and State and federal laws. The lack of controls over the employee files could lead to erroneous or improper payments or deductions from employee pay. Further, inadequate records could lead to errors in payments not being found or corrected promptly. (Finding Code No. 2023-001)

**RECOMMENDATION**

We recommend the Commission strengthen its controls over personal services to ensure personnel files and time reporting documents are properly maintained and employee performance evaluations are performed on a timely basis.

**COMMISSION RESPONSE**

The Commission agrees. The Commission is in the process of implementing a comprehensive onboarding system complete with multilevel review to ensure that all required documents are collected and entered timely and accurately upon hire and on an ongoing basis during employment.

**STATE OF ILLINOIS**  
**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Inadequate Controls over Voucher Processing)

The Guardianship and Advocacy Commission (Commission) did not have adequate controls over voucher processing.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Commission to determine whether certain key attributes were properly entered by the Commission’s staff into ERP. In order to determine the operating effectiveness of the Commission’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 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.

We then conducted an analysis of the Commission’s expenditures data for Fiscal Year 2022 and Fiscal Year 2023 to determine compliance with the State Prompt Payment Act (Act) (30 ILCS 540) and the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70). We noted the following noncompliance:

- The Commission did not timely approve five of 1,566 (0.32%) general vouchers processed during the examination period, totaling \$54,805. We noted these late vouchers were approved between 36 and 219 days late.

The Code (74 Ill. Admin. Code 900.70) requires the Commission to timely review each vendor’s invoice and approve proper bills within 30 days after receipt.

In addition, during our testing of travel vouchers, we noted the following:

- Four out of 25 (16%) travel vouchers tested, totaling \$4,977, were submitted by the traveler between 10 and 46 days late.

The Internal Revenue Service (IRS) Publication 535 requires employee travel expense reimbursements to be considered taxable wages if the travel expenses are not submitted within a reasonable period, typically within 60 days of the expense being incurred. In addition, the Commission’s policy requires travel reimbursement vouchers be submitted to the Comptroller within 60 days of the ending service date, which is defined as the date that the last trip ends on a travel voucher.

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Inadequate Controls over Voucher Processing) (Continued)

During the prior engagement period, Commission management indicated the issues noted were caused by employee error and turnover. During the current engagement period, Commission management indicated the issues noted were caused by employee oversight.

Failure to submit travel vouchers in a timely manner may cause travel expenditures to be reported in an incorrect period and may require the travel expense reimbursements to be reported as taxable wages to the employee. In addition, failure to timely process proper bills represents noncompliance with the Code. (Finding Code No. 2023-002, 2021-002, 2019-012)

**RECOMMENDATION**

We recommend the Commission strengthen its controls over voucher processing to ensure timely review, approval, and submission of vouchers.

**COMMISSION RESPONSE**

The Commission agrees. While 99.68% of vouchers tested were processed timely, which is demonstrated improvement from the past audit period where 5% were not processed timely, the Commission continues to strengthen voucher controls by implementing refreshers on timeline requirements and reminders to provide additional follow up when necessary. Also, all staff are reminded of the travel voucher submission timelines frequently and processes that were put in place are sufficient to ensure that vouchers submitted after 60 days are paid as taxable income.



**STATE OF ILLINOIS**  
**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-003. **FINDING** (Noncompliance with the Guardianship and Advocacy Act)

The Guardianship and Advocacy Commission (Commission) did not comply with the required number of members and did not always conduct quarterly meetings.

During testing, we noted the following:

- The Commission did not comply with the required members for both fiscal years. As of June 30, 2022, the Commission had 9 serving members and 2 vacancies. In addition, the terms of 3 of the serving members were expired. As of June 30, 2023, the Commission had 10 serving members and 1 vacancy. The terms of 5 of the serving members were expired.

The Guardianship and Advocacy Act (Act) (20 ILCS 3955/4) requires the Commission to consist of 11 members appointed by the Governor; these members are to serve for a term of 3 years and are not permitted to serve beyond 2 consecutive terms.

- The Commission only met once during Fiscal Year 2022.

The Act (20 ILCS 3955/4(c)) requires the Commission to meet at least once every three months with the times and places of the meetings determined by the Chair.

During the prior engagement period, Commission management indicated there were difficulties appointing new members and existing members are to serve until a replacement is appointed even after their terms have expired. Also, during the previous examination, Commission management indicated meetings were not held quarterly due to difficulties establishing a meeting time when a quorum could be present. During the current engagement period, Commission management indicated that they do not have the ability to appoint members to their own Commission. In addition, Commission management stated Commission turnover provided difficulty in achieving quorum to hold official meetings and was the reason for many cancellations.

Failure of the Commission to be comprised of 11 active members and meet once every three months represents noncompliance with the Act and limits the ability of the Commission to carry out its purpose. (Finding Code No. 2023-003, 2021-003, 2019-007, 2017-002, 2015-002, 2013-002, 11-02, 09-02)



**STATE OF ILLINOIS**  
**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-004. **FINDING** (Inadequate Control over Agency Workforce Report)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate control over the preparation of its annual Agency Workforce Report (Report).

During testing, the auditors noted the following:

- The number of individuals and statistical percentages reported were mathematically inaccurate on the Fiscal Year 2022 (submitted in Fiscal Year 2023) Report.

The State Employment Records Act (5 ILCS 410/15) requires the Commission to collect and maintain the total number of persons employed by the Commission who are part of the State workforce, and the number and statistical percentage of women, minorities, and physically disabled persons employed within the Commission workforce.

- The support provided by the Commission did not agree with the Fiscal Year 2022 Report for multiple categories.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are properly accounted for to permit the preparation of reliable statistical reports.

During the prior engagement period, Commission management indicated the errors were due to employee error, conflicting priorities, and inadequate staffing. During the current engagement period, Commission officials stated the exceptions were due to turnover in key Human Resources roles within the Commission.

Failure to retain supporting documentation and accurately report statistical information regarding women, disabled, and minority groups, and file corrected reports limits the usefulness of the Commission's reports and represents noncompliance with State law. (Finding Code No. 2023-004, 2021-001, 2019-006, 2017-005)

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-004. **FINDING** (Inadequate Control over Agency Workforce Report) (Continued)

**RECOMMENDATION**

We recommend the Commission strengthen its controls over reporting to ensure statutorily required reports are properly prepared, include accurate information, and are submitted in a timely manner as required by State laws. In addition, we recommend the Commission submit revised reports to applicable parties.

**COMMISSION RESPONSE**

The Commission agrees and has implemented a process to ensure the accuracy of the reported information as well as saving the backup documentation of where the Commission came up with the statistics.

**STATE OF ILLINOIS**  
**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-005. **FINDING** (Weaknesses Regarding Electronic Data Processing Procedures)

The Guardianship and Advocacy Commission (Commission) had weaknesses to ensure adequate controls over its electronic data processing (EDP) procedures.

In order to carry out its mission, the Commission utilizes the application systems of the Department of Information Technology (DoIT), as well as two case management systems. During testing, we noted the following:

- The Commission did not have a policy on data wiping and sanitization and does not retain records to show that data on EDP equipment surplus, transferred, or disposed, have been wiped.
- The Commission had not developed an adequate disaster recovery plan to include its critical application systems, and had not conducted testing of its disaster recovery plan during the period under review.

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 the Commission 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.

During the prior engagement period, Commission management indicated the deficiencies noted were due to competing priorities. During the current engagement period, Commission management indicated they rely on DoIT to provide IS services, including data wiping and backup and contingency planning and testing.

Failure to maintain adequate controls over electronic data processing procedures results in a significant risk of noncompliance, and poses an additional risk of fraud, misuse of information, security breach, and data loss. In addition, without an adequately documented and tested contingency plan, the Commission cannot ensure its critical systems could be recovered within an acceptable period, and therefore, minimizing the impact associated with a disaster. (Finding Code No. 2023-005, 2021-004, 2019-008)



**STATE OF ILLINOIS**  
**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-006. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices)

The Guardianship and Advocacy Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs and practices.

The Commission maintains computer systems that contain personal and confidential information, including Social Security numbers, addresses, health information, and legal records related to the incapacitated adults it serves.

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 Commission’s cybersecurity program and practices, we noted the Commission had not:

- Classified its data to establish the types of information most susceptible to attack and ensure adequate protection policies and procedures are in place.
- Performed and formally documented its periodic user access rights review to ensure access roles are appropriate for application systems used by the Commission.

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.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission 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.

During the prior and current engagement periods, Commission management indicated the exceptions noted above were due to reliance on the Department of Innovation and Technology (DoIT).

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Commission’s personal and confidential information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2023-006, 2021-005, 2019-010)

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-006. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices)  
(Continued)

**RECOMMENDATION**

The Commission has the ultimate responsibility to ensure personal information is protected from accidental or unauthorized disclosure. Specifically, we recommend the Commission:

- Classify its data to establish the types of information most susceptible to attack and ensure adequate protection policies and procedures are in place; and
- Perform periodic user access rights review and formally document the review to ensure access roles are appropriate for application systems used by the Commission.

**COMMISSION RESPONSE**

The Commission agrees and has set reminders to review system access on a semi-annual basis. The Commission is also in the process of working with DoIT to take a more active role in data classification and protection and will document the policies and procedures.



**STATE OF ILLINOIS**  
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**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-007. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers)

The Guardianship and Advocacy Commission (Commission) had not implemented adequate internal controls over its service providers.

The Commission utilized service providers for hosting services, software as a service, infrastructure as a service, systems development, and program maintenance. During our testing, we noted the Commission had not obtained System and Organization Control (SOC) reports or conducted independent internal control reviews of the service providers.

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 *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), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

During the prior engagement period, Commission management indicated they were unaware of the need to obtain and review SOC reports. During the current engagement period, Commission management indicated SOC reports were not obtained, reviewed, and documented for two of three identified service providers due to employee oversight. Commission management also indicated, for one of three service providers, the vendor would not provide a SOC report given that the Chief Procurement Office would not allow the requirement for the SOC report to be included in the contract. Commission management indicated an independent review was not performed for this service provider due to employee oversight.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Commission does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2023-007, 2021-006)

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
SCHEDULE OF FINDINGS – CURRENT FINDINGS  
For the Two Years Ended June 30, 2023**

2023-007. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers) (Continued)

**RECOMMENDATION**

We recommend the Commission:

- Obtain SOC reports or perform independent reviews of internal controls associated with service providers at least annually;
- Analyze the SOC reports obtained to determine the impact of the report's opinion and noted deviations;
- Obtain and review subservice provider SOC reports; and
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Commission, and any compensating controls.

**COMMISSION RESPONSE**

The Commission agrees and is in the process of developing internal procedures for SOC reviews and any subsequent actions as a result of those reviews. The Commission is working with the vendor to which a longstanding contract is preventing the Commission from obtaining the SOC report to find other ways of ensuring that proper internal controls are in place by the vendor.