



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JOINT COMMITTEE ON ADMINISTRATIVE RULES

Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: April 18, 2024

FINDINGS THIS AUDIT: 3	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2020		22-02, 22-03	
Category 2:	0	3	3	2018		22-01	
Category 3:	0	0	0				
TOTAL	0	3	3				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (22-01) The Committee did not exercise adequate control over voucher processing.

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 WEAKNESSES

The Joint Committee on Administrative Rules (Committee) did not exercise adequate control over voucher processing.

During testing of 27 non-payroll and non-travel vouchers, we noted the following:

Vouchers approved untimely

- Two (7%) vouchers tested, totaling \$445, were not approved within 30 days of receipt of a proper bill. The vouchers were approved 137 and 261 days late.

Voucher missing invoice date

- One (4%) voucher tested, totaling \$219, did not include the invoice date on the voucher.

During testing of 18 travel vouchers, we noted the following:

Travel vouchers approved untimely

- Three of 18 (17%) vouchers tested, totaling \$393, were approved 3 to 21 days late.

Improper mileage reimbursement

- Two of 18 (11%) vouchers tested, totaling \$279, had an improper mileage reimbursement rate. This resulted in an underpayment to Committee personnel of \$127.

Missing supporting documentation

- One of 18 (6%) travel vouchers tested, totaling \$69, did not have supporting documentation such as an invoice, contract or travel slip.

Most direct route not taken

- One of 18 (6%) vouchers tested, totaling \$94, was reimbursed mileage that deviated from the most direct route of 94 miles. The deviation added 74 additional miles for an increase in reimbursement of \$41. (Finding 1, pages 9-10)

We recommended the Committee strengthen controls over voucher processing to ensure invoices are timely paid and vouchers are properly completed and fully supported.

Committee agreed with the recommendation

The Committee agreed with the finding and will work to implement the recommendation.

OTHER FINDINGS

The remaining findings pertain to inadequate controls over employee records and information systems. We will review the Committee's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Committee for the two years ended June 30, 2022, as required by the Illinois State Auditing Act. The accountants stated the Committee complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

JANE CLARK
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

FJM:sdw