



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

LEGISLATIVE PRINTING UNIT

State Compliance Examination
For the Two Years Ended June 30, 2021

Release Date: March 16, 2023

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
	2019		21-1, 21-2	
Category 1:	<u>0</u>	<u>0</u>	<u>0</u>	
Category 2:	<u>0</u>	<u>2</u>	<u>2</u>	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL	0	2	2	
FINDINGS LAST AUDIT: 2				

SYNOPSIS

- (21-01) The Legislative Printing Unit (Unit) did not maintain adequate controls over its property and related reporting.
- (21-02) The Unit did not exercise adequate controls 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**

INADEQUATE CONTROLS OVER STATE PROPERTY

The Legislative Printing Unit (Unit) did not maintain adequate controls over its property and related reporting.

During testing, we noted the following:

Equipment items were not timely added to property records

- Eight of twelve (67%) items tested, totaling \$163,286, were not timely added to the Unit's property records within 90 days after acquisition. The items were added 1 to 365 days late.

Annual Inventory Certification was not filed with DCMS

- The Unit failed to file its Fiscal Year 2021 Annual Inventory Certification with the Department of Central Management Services (DCMS). (Finding 1, pages 8-9)

We recommended the Unit timely update its property listing and file all required reports.

Unit officials agreed

Unit officials agreed with our recommendation, noting they will work to maintain adequate controls over property to ensure accurate property controls records.

INADEQUATE CONTROLS OVER VOUCHER PROCESSING

The Unit did not exercise adequate controls over voucher processing.

During testing, we noted the following:

Contractual expenditures not approved timely

- Nine of 25 (36%) contractual expenditure vouchers tested, totaling \$51,467, were approved between 4 and 96 days late.

General vouchers not approved timely

- Sixteen of sixty (27%) general vouchers tested, totaling \$54,055, were approved between 4 and 230 days late.

General vouchers not approved by the agency head

- Three of 60 (5%) general vouchers tested, totaling \$58,453, were not approved by the agency head. (Finding 2, page 10)

We recommended the Unit ensure vouchers are approved timely and ensure approvals are documented.

Unit officials agreed

Unit officials agreed with our recommendation, noting they will strengthen controls over vouchers.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Unit for the two years ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants stated the Unit complied, in all material respects, with the requirements describe 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

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