



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

MID-ILLINOIS MEDICAL DISTRICT COMMISSION

Compliance Examination
For the Two Years Ended June 30, 2017

Release Date: June 28, 2018

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:				
Category 2:				
Category 3:				
TOTAL				
FINDINGS LAST AUDIT: 0	No Repeat Findings			

SYNOPSIS

- (17-01) The Commission did not comply with the Mid-Illinois Medical District Act.

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.

{Expenditures and Activity Measures are summarized on next page.}

**MID-ILLINOIS MEDICAL DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017**

SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCE (CASH BASIS)	2017	2016	2015
Receipts			
Interest.....	-	-	-
Miscellaneous.....	5	5	-
Total Receipts.....	<u>5</u>	<u>5</u>	<u>-</u>
Disbursements			
Refund of Unused Grant Funds.....	-	-	5,000
Total Disbursements.....	<u>-</u>	<u>-</u>	<u>5,000</u>
Transfer-In.....	-	-	5,034
Cash, July 1,.....	<u>185</u>	<u>180</u>	<u>146</u>
Cash, June 30,.....	<u>\$ 190</u>	<u>\$ 185</u>	<u>\$ 180</u>

COMMISSION PRESIDENT
During Examination Period: Dr. Charlotte Warren
Currently: Dr. Charlotte Warren

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE MID-ILLINOIS
MEDICAL DISTRICT ACT**

The Mid-Illinois Medical District Commission (Commission) did not comply with the Mid-Illinois Medical District Act (Act). During testing, we noted the following:

**Quorum not present at two
Commission meetings**

- For two of 10 (20%) Commission meetings held during the examination period, there was not a quorum of at least six Commissioners present.
- For one of three (33%) Commissioner vacancies caused by term expiration, the Commission did not ensure that the Commissioner appointed to fill the vacancy served a term with a start date that matched the expiration date of the previous term.

Oath of office not filed

- One of nine (11%) Commissioners appointed during the examination period did not file an oath of office. (Finding 1, pages 10-11)

We recommended the Commission:

- ensure all meetings have a quorum of Commissioners present;
- ensure each Commissioner's term of office complies with the Act; and,
- ensure each new Commissioner files an oath of office.

Commission agrees

Commission officials agreed with the finding.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Commission for the two years ended June 30, 2017, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This 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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