

REPORT DIGEST

ILLINOIS COMMISSION ON INTERGOVERNMENTAL COOPERATION FINANCIAL AND COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995

SYNOPSIS

- The "Operating Rules for Legislative Support Service Agencies" have not been consistently followed by the Commission.
- The recordkeeping function over the Commission's attendance records needs improvement.

{Expenditures and Activity Measures are summarized on the reverse page.}

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

DEPARTURES FROM OPERATING RULES

The "Operating Rules for Legislative Support Service Agencies" have not been consistently followed by the Commission. The following departures were noted:

- An employee was hired without the approval of the Joint Committee on Legislative Support Services (Joint Committee);
- During the 1994 Christmas season, several personnel were granted paid time off without using accumulated vacation leave and without approval of the Joint Committee;
- An employee was assigned to a Chicago office location without the direct approval from the Joint Committee; and
- Semi-annual written travel reports were not prepared and filed with the Joint Committee.

The rules were adopted by the Joint Committee to provide overall direction and are intended to insure the maintenance of uniform rules, practices, and procedures. The Commission's deviations weaken the control of the Joint Committee over the operations of the Commission.

Upper management agreed with our recommendation to re-emphasize the need to adhere to the "Operating Rules for Legislative Support Service Agencies" and said the deviations were the result of differing interpretations and unfamiliarity with the rules.

ATTENDANCE RECORDS SYSTEM NEEDS IMPROVEMENT

The recordkeeping function over the Commission's attendance records needs improvement. The system failed to record employee absences of 24 days during the Christmas season of 1994. The recordkeeping system also permitted 7.12 days of unearned compensated absences to be advanced without approval. A review of the recordkeeping of attendance as a whole revealed that the current system directs all efforts at recording absences but allows no resources to specifically document employee's attendance.

A properly designed recordkeeping system should accurately reflect the attendance as well as absences of all employees in accordance with the "Operating Rules For Legislative Support Agencies".

Management officials stated the system would be improved in line with our recommendation.

OTHER FINDINGS

The remaining findings are less significant and have been given appropriate attention by the Commission. We will review progress towards the implementation of our recommendations in our next audit.

Mr. Leroy Whiting, Executive Director, provided the Commission's responses.

AUDITORS' OPINION

Our auditors state the Commission's financial statements for its Non-Appropriated State Funds held by the Treasurer as of June 30, 1995 and June 30, 1994 and for the years then ended are fairly stated in all material respects.

WILLIAM G. HOLLAND, Auditor General
WGH:TEE:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	5	0
Repeated audit findings	0	0
Prior recommendations implemented or not repeated	0	0

SPECIAL ASSISTANT AUDITORS

Boyd, Freese, West, and Vogt were our special assistant auditors for this audit.

**ILLINOIS COMMISSION ON INTERGOVERNMENTAL COOPERATION
FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995**

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
●Total Expenditures (All Funds)	\$1,178,752	\$1,027,827	\$934,259
<u>OPERATIONS TOTAL</u>	\$1,178,752	\$1,027,827	\$934,259
% of Total Expenditures	100%	100%	100%
Personal Services	\$569,297	\$443,790	\$411,098
% of Operations Expenditures	48.3%	43.2%	44.0%
Average No. of Employees	17	17	16
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$91,922 7.8%	\$72,326 7.0%	\$66,657 7.1%
Contractual Services	\$472,116	\$458,621	\$365,031
% of Operations Expenditures	40.1%	44.6%	39.1%
Special Projects	\$8,296	\$9,043	\$67,097
% of Operations Expenditures	.7%	.9%	7.2%
All Other Operations Items	\$37,121	\$44,047	\$24,376
% of Operations Expenditures	3.1%	4.3%	2.6%
<u>GRANTS TOTAL</u>	\$0	\$0	\$0
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$169,576	\$152,250	\$151,671

SERVICE EFFORTS AND ACCOMPLISHMENTS	FY 1995	FY 1994	FY 1993
Tracking Federal Aid:			
Received by the State	\$7,736,243,000	\$7,008,358,000	
Programs Distributed to	325	316	
Routine Publications and Reports	6	6	Not Available
Other Reports and Surveys	4	2	
Issues Researched	34	24	
Conferences	8	4	

AGENCY DIRECTOR(S)
During Audit Period: Mr. David Griffith, Acting (8/01/92 - 11/15/93) Mr. Leroy Whiting (Effective 11/16/93) Currently: Leroy Whiting