



STATE OF ILLINOIS
**OFFICE OF THE
AUDITOR GENERAL**

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE LIEUTENANT GOVERNOR

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2013**

Release Date: February 20, 2014

Summary of Findings:

Total this audit:	2
Total last audit:	2
Repeated from last audit:	1

SYNOPSIS

- The Office of the Lieutenant Governor lacked adequate controls over voucher processing.

{Expenditures are summarized on the reverse page.}

**OFFICE OF THE LIEUTENANT GOVERNOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

EXPENDITURE STATISTICS	2013	2012	2011
Total Expenditures.....	\$ 1,738,170	\$ 1,859,898	\$ 746,195
OPERATIONS TOTAL.....	\$ 1,738,170	\$ 1,859,898	\$ 746,195
% of Total Expenditures.....	100.0%	100.0%	100.0%
Average Number of Employees.....	24	27	14

LIEUTENANT GOVERNOR	
During Examination Period:	Honorable Sheila Simon
Currently:	Honorable Sheila Simon

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INADEQUATE CONTROLS OVER VOUCHER PROCESSING

The Office of the Lieutenant Governor lacked adequate controls over voucher processing.

We noted the following during our testing:

- Twenty four of 228 vouchers (11%) totaling \$5,347 were not date stamped.
- Twenty of 228 vouchers (9%) totaling \$11,495 were not properly date stamped for approval of payment.
- Twenty five of 228 vouchers (11%) totaling \$50,741 were not properly approved by an authorized signer. (Finding 1, page 9)

Vouchers not properly dated

Authorized signer did not approve vouchers

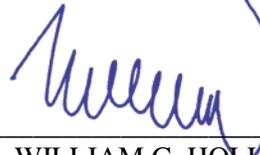
We recommended the Office strengthen controls over voucher processing to ensure invoices are processed timely and properly approved.

Officials from the Office agreed with the finding. The Office has hired a Chief Operating Officer and Fiscal Officer who have implemented new voucher processing procedures. All front-line employees were also trained on how to properly manage all mail received by the Office to ensure it is date stamped upon receipt.

Office agrees with auditors

AUDITORS' OPINION

We conducted a compliance examination of the Office of the Lieutenant Governor as required by the Illinois State Auditing Act. We have not audited any financial statements of the Office for the purpose of expressing an opinion because the Office does not, nor is it required to, prepare financial statements.



WILLIAM G. HOLLAND
Auditor General

WGH:ETL

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors on this examination were Kyle E. McGir CPA.