



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE LIEUTENANT GOVERNOR**

Compliance Examination  
 For the Two Years Ended June 30, 2015

Release Date: February 4, 2016

FINDINGS THIS AUDIT: 3	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2011		15-1	
Category 2:	2	1	3				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>3</b>				
<b>FINDINGS LAST AUDIT: 2</b>							

**SYNOPSIS**

- (15-1) The Office of the Lieutenant Governor lacked adequate controls over voucher processing.
- (15-2) The Office of the Lieutenant Governor failed to file reports timely.

**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 are summarized on next page.}

**OFFICE OF THE LIEUTENANT GOVERNOR  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2015**

<b>EXPENDITURE STATISTICS</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Total Expenditures.....</b>	<b>\$ 1,206,586</b>	<b>\$ 1,297,455</b>	<b>\$ 1,738,170</b>
OPERATIONS TOTAL.....	\$ 1,206,586	\$ 1,297,455	\$ 1,738,170
% of Total Expenditures.....	100.0%	100.0%	100.0%
<b>Total Receipts.....</b>	<b>\$ 1,258</b>	<b>\$ 4,422</b>	<b>\$ 3,333</b>
<b>Average Number of Employees (Not Examined).....</b>	<b>17</b>	<b>20</b>	<b>24</b>

<b>LIEUTENANT GOVERNOR</b>	
During Examination Period:	Honorable Sheila Simon (through 1/12/15) Honorable Evelyn Sanguinetti (effective 1/12/15)
Currently:	Honorable Evelyn Sanguinetti

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER VOUCHER  
PROCESSING**

The Office of the Lieutenant Governor did not exercise adequate control over voucher processing.

We noted the following during our testing:

**Invoices and vouchers not date stamped**

- Forty of 166 vouchers (24%) totaling \$10,242 included invoices that were not date stamped.
- Fifteen of 166 vouchers (9%) totaling \$29,611 were not properly date stamped for approval of payment by the Agency.

**Vouchers not recorded to proper detail object code**

- Two of 166 vouchers (1%) totaling \$634 were not recorded to the proper detail object code.

**Vouchers approved late**

- One of 166 vouchers (1%) totaling \$416 was approved for payment 25 days late. (Finding 1, page 10)

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

**Management agrees with auditors**

Management of the Office of the Lieutenant Governor has changed office policy to address this finding.

**UNTIMELY FILING OF REPORTS**

The Office of the Lieutenant Governor did not file its Travel Headquarter Reports (TA-2 Report) with the Legislative Audit Commission in a timely manner. In addition, the Agency Report of State Property (C-15 Report) was not filed timely.

During testing we noted the following:

**Reports not filed as required**

- Two of four (50%) TA-2 reports were submitted 67 and 260 days late.
- Two of eight (25%) C-15 reports were filed 31 and 123 days late. (Finding 2, page 11)

We recommended the Office of the Lieutenant Governor ensure all reports are filed timely as required.

**Management agrees with auditors**

Management of the Office of the Lieutenant Governor has changed office policy to address this finding.

## **OTHER FINDING**

The remaining finding is reportedly being given attention by the Management of the Office of the Lieutenant Governor. We will follow up on the finding during the next examination.

## **ACCOUNTANT'S OPINION**

We conducted a compliance examination of the Office of the Lieutenant Governor, for the two years ended June 30, 2015, as required by the Illinois State Auditing Act. The accountants stated the Office of the Lieutenant Governor complied, in all material respects, with the requirements described in the report.

**SIGNED ORIGINAL ON FILE**

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Frank J. Mautino  
Auditor General

FJM: mfp

## **SPECIAL ASSISTANT AUDITORS**

Our Special Assistant Auditors for this examination were Kyle E. McGinnis, CPA.