



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, 2017

Release Date: July 25, 2018

FINDINGS THIS AUDIT: 1	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2015		17-1	
Category 2:	0	1	1				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>				
<b>FINDINGS LAST AUDIT: 3</b>							

**SYNOPSIS**

- (17-1) 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, 2017**

<b>EXPENDITURE STATISTICS</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Total Expenditures.....</b>	<b>\$ 1,175,343</b>	<b>\$ 1,147,500</b>	<b>\$ 1,206,586</b>
OPERATIONS TOTAL.....	\$ 1,175,343	\$ 1,147,500	\$ 1,206,586
% of Total Expenditures.....	100.0%	100.0%	100.0%
<b>Total Receipts.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,258</b>
<b>Average Number of Employees (Not Examined).....</b>	<b>15</b>	<b>19</b>	<b>17</b>

<b>LIEUTENANT GOVERNOR</b>
During Examination Period: Honorable Evelyn Sanguinetti
Currently: Honorable Evelyn Sanguinetti

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**UNTIMELY FILING OF REPORTS**

The Office of the Lieutenant Governor (Office) did not file statutorily required reports as required.

During testing we noted the following:

**Reports not filed as required**

- Three of four (75%) Travel Headquarter Reports (TA-2) were submitted from seven to 87 days late during the examination period.
- The Office did not file its Fiscal Year 2016 Fiscal Control and Internal Auditing Act (FCIAA) Report with the Office of the Auditor General.
- The Office’s Travel Control Board did not submit reports of travel reimbursement claims to the Legislative Audit Commission (Commission) during the examination period. (Finding 1, page 9)

We recommended the Office ensure it prepares and timely submits all statutorily required reports.

**Office agrees with auditors**

The Office agreed with our recommendation.

**ACCOUNTANT’S OPINION**

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

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

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:ph