



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, 2019

Release Date: March 12, 2020

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

SYNOPSIS

- **(19-01)** The Office of the Lieutenant Governor (Office) failed to maintain proper controls over personal services functions.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>

**OFFICE OF THE LIEUTENANT GOVERNOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

EXPENDITURE STATISTICS	2019	2018	2017
Total Expenditures.....	\$ 1,156,781	\$ 1,104,761	\$ 1,175,343
OPERATIONS TOTAL.....	\$ 1,156,781	\$ 1,104,761	\$ 1,175,343
% of Total Expenditures.....	100.0%	100.0%	100.0%
Total Receipts.....	\$ 0	\$ 0	\$ 0
Average Number of Employees.....	11	9	15

LIEUTENANT GOVERNOR
During Examination Period: Honorable Evelyn Sanguinetti (through 1/13/19); Honorable Juliana Stratton (effective 1/14/19) Currently: Honorable Juliana Stratton

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Failure to Maintain Proper Controls over Personal Services Functions

The Office failed to maintain adequate documentation

The Office of the Lieutenant Governor (Office) failed to maintain proper controls over personal services functions. Specifically, the Office did not properly complete Employment Eligibility Verification forms (Form I-9) and employee timesheets. Additionally, the Office failed to maintain adequate personnel records, including a hiring agreement for a contractual employee, authorizations for payroll deductions, documentation for accrued balances, and approvals for time off. Moreover, the Office failed to have its employees complete the required ethics and sexual harassment trainings. Finally, the Office did not include accurate information on its Agency Workforce Report. (Finding 2019-001, pages 9-13)

Office employees failed to complete the required ethics and sexual harassment training

We recommended the Office maintain complete and accurate personnel files, including completed Form I-9s, hiring agreements, authorization for payroll deductions, and employee timesheets. We also recommended the Office maintains adequate documentation of employees' accrued balances and proper approvals for time taken by employees. Furthermore, we recommended the Office's employees timely complete required ethics and sexual harassment trainings and that the Office file accurate Agency Workforce Reports and corrected reports as needed.

The Office accepted the recommendations

The Office agreed to the finding in part and accepted the recommendations. The Office agreed in part because some issues were due to the transition in the administration.

OTHER FINDING

The other finding pertained to failing to enter into an intergovernmental agreement. We will review the Office's progress towards the implementation of our recommendations in our next compliance examination

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Office of the Lieutenant Governor (Office) for the two years ended June 30, 2019, as required by the Illinois State Auditing Act. The Accountants qualified their report on State Compliance for Finding 2019-001. Except for the noncompliance described in this findings, the accountants stated the Office complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by West & Company, LLC

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

FJM: JMR