



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL

**COMPLIANCE ATTESTATION EXAMINATION
For the Two Years Ended: June 30, 2012**

Release Date:

Summary of Findings:

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

SYNOPSIS

- The Office of the Legislative Inspector General did not timely prepare and file all required reports.

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

**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012**

EXPENDITURE STATISTICS	2012	2011	2010
Total Expenditures*	\$ 112,604	\$ 99,910	\$ 91,008
OPERATIONS TOTAL.....	\$ 112,604	\$ 99,910	\$ 91,008
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	101,942	90,225	80,604
Other Payroll Costs (FICA, Retirement).....	5,600	4,704	3,968
All Other Operating Expenditures.....	5,062	4,981	6,436
Total Receipts	\$ -	\$ -	\$ -
Average Number of Employees	2	2	2

*Note: The Office of the Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In both Fiscal Years 2011 and 2012, both entities were reported under the Legislative Ethics Commission's agency code.

SELECTED ACTIVITY MEASURES (Not Examined)	2012	2011	2010
Number of allegations received.....	30	24	11
Number of investigations initiated.....	30	24	11
Number of investigations concluded.....	20	23	12
Number of total open investigations at year end....	15	5	4

AGENCY DIRECTOR	
During Examination Period:	Mr. Thomas Homer, Inspector General
Currently:	Mr. Thomas Homer, Inspector General

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

PROCEDURAL DEFICIENCIES

During our testing of the Office of the Legislative Inspector General (Office), we noted procedural deficiencies. Some of the conditions we noted follow:

Required reports not filed timely

- The Office submitted 2 of 2 (100%) Fiscal Control and Internal Auditing Act (FCIAA) certifications for Fiscal Years 2011 and 2012 with the Office of the Auditor General 473 and 107 days late, respectively.
- The Office submitted 1 of 2 (50%) inventory certifications with the Department of Central Management Services (DCMS) 48 days late.
- The Office submitted 2 of 2 (100%) Annual Real Property Utilization reports for Fiscal Years 2011 and 2012 to DCMS 388 and 22 days late, respectively. (Finding 1, pages 8-10)

We recommended the Office ensure all required reports are prepared and filed timely as required.

Office agrees with auditors

The Office accepted our recommendation and is working with the Legislative Ethics Commission to implement corrective action.

AUDITORS' OPINION

We conducted a compliance examination of the Office as required by the Illinois State Auditing Act. The Office has no funds that require an audit leading to an opinion on financial statements.



WILLIAM G. HOLLAND
Auditor General

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AUDITORS ASSIGNED

The compliance examination was performed by the Office of the Auditor General's staff.