STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

GUARDIANSHIP AND ADVOCACY COMMISSION

State Compliance Examination
For the Two Years Ended June 30, 2025

Release Date: July 23, 2026

FINDINGS THIS AUDIT: 10			
	New	Repeat	Total
Category 1:	**0**	**0**	**0**
Category 2:	**3**	**7**	**10**
Category 3:	**0**	**0**	**0**
TOTAL	**3**	**7**	**10**
FINDINGS LAST AUDIT: 7			

AGING SCHEDULE OF REPEATED FINDINGS			
Repeated Since	**Category 1**	**Category 2**	**Category 3**
2023		**25-01**	
2021		**25-07**	
2019		**25-02, 25-05, 25-06**	
2017		**25-04**	
2009		**25-03**	

SYNOPSIS

- **(25-01)** The Commission did not maintain adequate controls over personnel files.
- **(25-02)** The Commission did not have adequate controls over voucher processing.

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.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INADEQUATE CONTROLS OVER PERSONNEL FILES

The Commission did not maintain adequate controls over personnel files**.**

During testing, we noted the following:

- One of 16 (6%) employees tested was missing Section 1 of the Form I-9 in the employee's personnel files.

Performance evaluations not completed

- Two of 13 (15%) employees tested did not have an annual performance evaluation completed in Fiscal Year 2024 and Fiscal Year 2025.
- One of 3 (33%) new employee probationary period evaluations was not performed.

Illinois W-4 not maintained

- One of 16 (6%) employees tested did not have the *Illinois W-4 Employee's Illinois Withholding Allowance Certificate* form supporting the withholding taxes.

Trainings not completed timely

- Two of 16 (13%) employees tested did not timely complete the initial ethics and sexual harassment prevention training for Fiscal Year 2024. (Finding 1, pages 11-13)

We recommended the Commission strengthen its procedures and internal controls over personal services for:

- The Form I-9 to ensure it is properly completed and maintained;
- Performance evaluations to ensure performance evaluations are completed timely;
- Payroll forms to ensure documentation is maintained and withholding taxes are accurate; and
- Trainings to ensure mandatory employee trainings are timely completed.

Commission agreed

The Commission agreed with the recommendation.

INADEQUATE CONTROLS OVER VOUCHER PROCESSING

The Commission did not have adequate controls over voucher processing.

General vouchers not timely approved

During testing, we noted the Commission did not timely approve 272 of 2,507 (11%) general vouchers processed during the examination period, totaling $871,664. We noted these vouchers were approved between 31 and 181 days after receipt of a proper bill or other obligating document.

Travel vouchers not timely submitted by the traveler

In addition, 2 out of 25 (8%) travel voucher samples, totaling $1,998, were submitted by the traveler between 1 and 7 days late. (Finding 2, pages 14-15). **This finding has been reported since 2019.**

We recommended the Commission strengthen its controls over voucher processing to ensure timely review, approval, and submission of vouchers.

Commission agreed

The Commission agreed with the recommendation.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the Commission. We will review the Commission's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia, LLC.

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COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:AA