

REPORT DIGEST

**ILLINOIS COMMERCE COMMISSION
FINANCIAL AND COMPLIANCE AUDIT
(In Accordance with the Single Audit Act of 1984,
and OMB Circular A-128)
FOR THE TWO YEARS ENDED JUNE 30, 1993**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

POLICE TRAINING

The Commission did not provide newly hired police officers with the required 22 week State Police training. Instead, the Commission had provided the officers with an 11 week training program which Commission officials believe is sufficient to meet the job requirements. The Illinois Vehicle Code (625 ILCS 5/18C-1205) requires Commission Transportation Division police to meet the education and training requirements applicable to State Troopers. (Finding 1, page 5)

We noted the Commission had made an attempt to change the statutory requirements through legislation. Senate Bill No. 1298, which was introduced for this purpose, has not been considered for final action by the General Assembly.

UTILITY COST RECOVERY

The Commission has not established rules concerning procedures evaluating how utilities are to recover and allocate costs from the construction of generation or production facilities which have been cancelled. The rules are required by the Public Utilities Act (220 ILCS 5/9-216). The Commission has indicated that the rules are not needed because the industry has not cancelled a project for a considerable period of time, thereby reducing the need for rules on cost recovery. (Finding 2, page 6)

We recommended the Commission comply with the statutory mandate by promulgating the required rules or seek legislation that would eliminate the requirement. The Commission described plans to pursue legislation to eliminate the requirement for the rules, and, if the legislation fails, to pursue development of the rules.

OTHER FINDING

The remaining finding related to the lack of a formal test plan for EDP applications. The Commission described plans to include such testing for future applications.

AUDITORS' OPINION

Our auditors state that the June 30, 1993 and 1992 financial statements of the Department are fairly presented.

WILLIAM G. HOLLAND, Auditor General
WGH:JTD:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	33	
Repeated Audit Findings	11	
Prior Recommendations Implemented or Not Repeated	20	

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were Wolf & Company.

ILLINOIS COMMERCE COMMISSION
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
●Total Expenditures (All Funds)	\$23,489,221	\$23,712,973	\$22,638,508
<u>OPERATIONS TOTAL</u>	\$23,489,221	\$23,712,973	\$22,638,508
% of Total Expenditures	100%	100%	100%
Personal Services	\$14,488,401	\$14,867,311	\$14,873,381
% of Operations Expenditures	62%	63%	65%
Average No. of Employees	387	405	423
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$3,447,307 15%	\$2,786,617 12%	\$2,660,476 12%
Contractual Services	\$1,970,404	\$2,510,579	\$2,616,393
% of Operations Expenditures	8%	10%	12%
All Other Operations Items	\$3,583,109	\$3,548,466	\$2,488,258
% of Operations Expenditures	15%	15%	11%
●Cost of Property and Equipment	\$4,513,000	\$4,114,000	\$4,176,000

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Dockets Filed	459	604	610
●Dockets Closed	462	639	578
●Hearings Held	980	1,180	1,067
●Transportation Regulatory Investigation	732	775	962
●Civil Penalty Cases	563	589	384
●Hazardous Material Inspections	21,240	23,407	25,764

AGENCY DIRECTOR(S)
During Audit Period: Mr. Phillip Gonet Currently: Mr. Phillip Gonet