

STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

Release Date: November 16, 2021

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JOINT COMMITTEE ON ADMINISTRATIVE RULES

Compliance Examination For the Two Years Ended June 30, 2020

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	<u>Total</u>	Repeated Since	Category 1	Category 2	Category 3			
Category 1:	0	0	0	2018		20-01				
Category 2:	2	1	3							
Category 3:	0	0	_0							
TOTAL	2	1	3							
FINDINGS LAST AUDIT: 2										

SYNOPSIS

• (20-01) The Joint Committee on Administrative Rules did not exercise adequate control 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.

JOINT COMMITTEE ON ADMINISTRATIVE RULES COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

EXPENDITURE STATISTICS		2021	2020		2019	
Total Expenditures	\$	982,045	\$	943,148	\$	933,599
OPERATIONS TOTAL	\$	982,045 100.0%	\$	943,148 100.0%	\$	933,599 100.0%
Personal Services Other Payroll Costs (FICA, Retirement) All Other Operating Expenditures		841,155 94,132 46,758		816,227 89,435 37,486		800,616 89,200 43,783
Total Receipts	\$	373	\$	8,048	\$	16,015
Average Number of Employees		14		14		14

AGENCY DIRECTOR

During Examination Period: Ms. Vicki Thomas Currently: Ms. Kimberly Schultz (effective 1/1/21)

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

VOUCHER PROCESSING WEAKNESSES

The Joint Committee on Administrative Rules (Committee) did not exercise adequate control over voucher processing.

During testing of 73 non-payroll vouchers, we noted the following:

- Three (4%) vouchers tested, totaling \$153, were not date stamped when received by the Committee. As such, we were unable to determine if the vouchers were approved timely.
- Five (7%) vouchers tested, totaling \$639, were approved 10 to 59 days late. (Finding 1, page 11)

We recommended the Committee strengthen controls over voucher processing to ensure date of receipt is properly documented and invoices are timely paid.

The Committee agreed with the finding and will work to implement the recommendation.

OTHER FINDINGS

The remaining findings pertain to inadequate controls over employee records and information systems. We will review the Committee's progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Committee for the two years ended June 30, 2020, as required by the Illinois State Auditing Act. The accountants stated the Committee complied, in all material respects, with the requirements described in the report.

Vouchers not date stamped

Vouchers approved late

Committee agreed with recommendation

This compliance examination was conducted by the Office of the Auditor General's staff.

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:SDW