



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2010**

Release Date: January 20, 2011

Summary of Findings:

Total this audit:	1
Total last audit:	0
Repeated from last audit:	0

SYNOPSIS

- The Office did not timely prepare and file all required reports, did not record equipment purchases on its inventory timely, and did not post quarterly reports on its website.

{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, 2010**

EXPENDITURE STATISTICS	2010	2009	2008
Total Expenditures*	\$ 91,008	\$ 100,124	\$ 83,218
OPERATIONS TOTAL.....	\$ 91,008	\$ 100,124	\$ 83,218
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	80,604	76,541	67,514
Other Payroll Costs (FICA, Retirement).....	3,968	17,065	10,371
All Other Operating Expenditures.....	6,436	6,518	5,333
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 2009 and 2010, both entities were reported under the Legislative Ethics Commission's agency code.

SELECTED ACTIVITY MEASURES (Not Examined)	2010	2009	2008
Number of allegations received.....	11	17	19
Number of investigations initiated.....	11	17	19
Number of investigations concluded.....	12	14	17
Number of total open investigations at year end.....	4	5	2

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 did not prepare or file Fiscal Control and Internal Auditing Act (FCIAA) certifications with the Office of the Auditor General for Fiscal Years 2009 and 2010.
- The Office submitted 2 of 4 (50%) Travel Headquarters (TA-2) reports to the Legislative Audit Commission 63 and 244 days late, respectively.

Equipment items not recorded on inventory timely

- The Office did not timely record the purchase of 3 equipment items, totaling \$433, on its property control listing. These items were recorded from 73 to 124 days late.

Quarterly reports not posted on Office's website

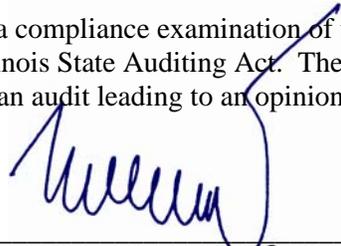
- The Office did not post quarterly reports to its website pursuant to State statute. While the Office did prepare and submit quarterly reports to the General Assembly as required, the Office did not make copies of the quarterly reports available on its Internet site as required. (Finding 1, pages 8-10)

We recommended the Office ensure all required reports are prepared and filed timely as required. We also recommended the Office ensure property items are added to inventory records timely. Lastly, we recommended the Office post its quarterly reports on its World Wide Web page as required.

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

WGH:cd

AUDITORS ASSIGNED:

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