

Illinois Audit Advisory

Frank J. Mautino, Auditor General

Auditor General's Message

On December 31, 2025, my term as Auditor General will come to an end. My 34-year tenure in State government spans the terms of six Governors, seven Comptrollers, and five Treasurers. I served in the House of Representatives for 24 years where I held the post of Deputy Majority Leader. I was a member of the Legislative Audit Commission for 18 years, and had the opportunity to serve as its co-chairman for 12 of those years. During this period



Mr. Frank Mautino

I reviewed approximately 2,000 audits and 10,000 findings. It was here that I learned to understand and respect the vital work of the Office of the Auditor General. In 2015, I was afforded the privilege of serving as the Auditor General of Illinois. Over the past decade, our Office performed 1,200 financial, compliance, and single audits; 50 performance

audits; and 200 information technology and cyber security audits. These were conducted with the goal of increasing transparency and improving governmental operations. Our talented staff have received numerous awards from the National Legislative Program Evaluation Society as well as the National State Auditors Association recognizing the quality of their work. We have undergone five external audits and three triennial peer reviews, each which resulted in clean (unmodified) opinions. For the 2025 fiscal year, we have adopted a statewide audit approach for the Illinois Annual Comprehensive Financial Report. I believe this approach will improve the efficiency and timeliness of our operations. I'm thankful for the many people in State government who work hard every day to provide necessary services to citizens from every economic level and geographic area within the great State of Illinois. I want to thank all State government workers, but especially the current and former employees of the Auditor General's Office without whom none of the Office's accomplishments would have been possible.

In this edition of the Audit Advisory, we remember my predecessor, Bill Holland. My goal has always been to continue the great work he did as Auditor General, and in that regard, I hope I have been successful.

With warmest personal regards I remain sincerely yours,

Frank John Mautino,
Illinois Auditor General

In Remembrance of Bill Holland

Former Illinois Auditor General William G. (Bill) Holland, was the State's longest serving Auditor General, holding the position for more than 23 years from August 1, 1992, to December 31, 2015.

Mr. Holland (and he will always be Mr. Holland for those of us that worked with him) began his government career in 1974 as a legislative intern. In 1980, he was appointed the first director of the Illinois General Assembly's Washington Office. From 1983 to 1992, he served as Chief of Staff for Illinois Senate President Phil Rock. Mr. Holland served as president of both the National State Auditors Association (NSAA) and the National Association of State Auditors, Comptrollers and Treasurers (NASACT).



Mr. William G. Holland

In August 2024, Mr. Holland died at the age of 72. While gone from the Office since 2015, his impact will not be forgotten. Those who had the privilege of working with him will remember him as a firm but charismatic leader. He was equally concerned about the reputation of the Office and protecting his employees.

We remember many things about working with Mr. Holland.

We remember, in April 2005, Mr. Holland holding the only press conference of his 23-year tenure to refute an attempt by a former Governor's administration to discredit one of his audits and impugn the integrity of the Office.

We remember Mr. Holland testifying at the Senate Impeachment trial of that former Governor.

We remember the golf outings and the self-deprecating Christmas skits. And devising outlandish stunts, like sitting in a dunk tank or camping out on top of the building for several hours, to encourage participation in the State's charitable donation program.

We remember the proud father becoming the even more proud grandfather.

We remember the intense pride and satisfaction he took in making the Office of the Auditor General one of the most respected agencies in State government.

We will always remember Mr. Holland.

Bill Holland's NASACT Hall of Fame Acceptance Speech

August 23, 2022

In 2022, Mr. Holland was inducted into the NASACT Hall of Fame. For those that were not in attendance, the following is Mr. Holland's acceptance speech at the induction ceremony. Mr. Holland spent several minutes at the beginning of his speech thanking many people in attendance. His speech continued as follows.

Abner Mikva, from Illinois, was an Illinois legislator, Congressman, Federal Judge, and Counsel to a President.

He had a very distinguished career in public service, but his career did not have an easy beginning.

Abner Mikva would recount a true story that I am sure many of you may have heard before.

It goes like this...

He was young, energetic, and anxious to be involved in government and politics. He decided he would go to his local ward office in Chicago and volunteer his services. The ward boss looked him up and down and then asked Mikva, "Who sent you?"

Mikva answered, "Nobody sent me."

Mikva didn't know it, but his interview was over. The ward boss said, "We don't want nobody, nobody sent."

I had the honor to have lunch with Mikva once. I could have listened to him for hours. My short visit with him was crammed with a lot of information about people, politics, and public service.

Now, make no mistake: I'm no Abner Mikva. But I could certainly relate to his origins as a "nobody".

In 1974, I was a newly married graduate of Seattle University with a Public Affairs degree, looking for a job – any job – in Seattle.

Back then there was no Microsoft, no Costco, no Starbucks, no Amazon...only Boeing and it was going through a major downsizing.

Things were so bad in Seattle that billboards popped up around the city which read: "Will the last person leaving Seattle please turn off the lights."

Turns out, Seattle would not be the location of my first post-graduation employment.

I landed in Springfield not because I had any great desire to be in Illinois. I landed in Springfield because I had an academic advisor who understood my transcript better than I did.

You see, I was BORN in Illinois – Joliet to be specific – but lived there only 6 months, before my family moved to Kansas. In the middle of my junior year of high school we moved back to Illinois, and I graduated from high school in Illinois.

The year and a half I spent as a teenager in Illinois was formative, but not necessarily in the best of ways – which is why I sought to go to college a long way from home.

My Seattle University advisor recognized that being born in Illinois and graduating from high school in Illinois made me LOOK like a resident.

Even though I had never been to Springfield and had no legislative background or political connections, she suggested I apply for the Illinois Legislative Internship Program.

Having no job and no possible prospects, I grabbed that application and applied.

During my interview, nobody asked me where I had lived between my birth and high school graduation.

Despite the fact that nobody had sent me, one person thought I was worth a chance and I was accepted into the program.

I am proud to say, I was in Springfield for almost 50 years.

When I arrived in Springfield in 1974, I didn't know a single soul.

I did not begin my internship aspiring to one day become the Auditor General.

I aspired to survive.

I knew to survive I had to listen...and then I would learn. I was lucky. There were always lots of people – good people, smart people – I could listen to and learn from. I spent the next 18 years listening and learning and moving beyond the simple survival mode.

In 1992 I was honored by the Illinois General Assembly to be Illinois' second Auditor General...a job I loved from the first day in 1992 to my last day in 2015.

The staff of the Auditor General's office – some of whom are here tonight – was, and still is, highly respected. I was a new face replacing the first Auditor General who had been in office for 18 years.

Change was not something the staff was accustomed to. At my first meeting with the staff, I looked around the room and realized – once again – I did not know a single person.

I knew I would have to continue to listen and learn.

Staff were patient with me, and I supported them. The work performed by the office was outstanding and award winning. They made our office look great and me look good.

But there was something missing.

That missing element is why WE are here.

I am standing up here because of all of you.

What those of us in our elected or appointed positions learn from our staff is important. But there is something invaluable about what we learn from our peers and our professional organizations...NSAA, NASC, NAST and our umbrella organization NASACT.

When I became involved with NSAA and NASACT, I was graciously welcomed by all my peers – elected, appointed, democrat, republican, independent, non-partisan, bi-partisan – ALL of my peers.

Some knew my background—a mixture of partisan and bi-partisan work—most did not.

Had anyone asked where I received my accounting degree, I would have had to offer that not only am I not an accountant, but also, I had never taken an accounting class.

Luckily, I was spared that embarrassment.

What I WAS offered were candid insights into questions those of us in leadership – in the accountability profession – deal with every day.

In my case, I was faced with a significant learning curve...from the basics to the highly technical.

Early on I learned the Yellow Book was more than just a book with a yellow cover.

I quickly moved to more serious topics...I learned,

- ...about the importance of audit evidence that is meticulously referenced and indexed.
- ...that implementing GASB 34 was a challenge--even for those who knew what they were doing.
- ...that difficult auditees were not unique to me – they were everywhere.
- ...various strategies in dealing with all types of legislators.
- ...without exception, governors are dismissive of auditors – no matter what they say.

Having been educated on issues such as these, I learned to appreciate that our mandated 80 hours of continuing education really is important.

And maybe most importantly, I learned that our adherence to professional accounting and auditing standards are critical to producing a credible product. They are essential to protecting the reputation of the auditor and the audit organization. Observing these standards are at the core of all our successes...

...and finally I learned the right time to say good-bye.

...

Alwin, Attmore, Benison, Campbell, Childree, and Curtis.

Ebersole, Frerichs, Hafer, Johnson, Kilmartin, and Kopp.

Lester, Mautino, Mendoza, Norman, Radford, and Renfrow.

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Sylvis, Sjoberg, and Topinka.

Wagner, Williams, Vaudt, and one as important as any peer, Poynter.

These are just a few of the people who took time over the years to share their wisdom with me.

Auditors, Comptrollers, and Treasurers.

From small states and big states.

Democratic and Republican.

Elected and appointed.

NSAA and NASACT have been conduits that allowed me to learn from professionals from all over the country. These people all came with many different backgrounds, experiences, and perspectives.

Some of these individuals are here this evening. Others are from long ago. But neither the individuals nor the guidance they imparted to me are forgotten.

My career in Springfield spanned half a century. I'm sure I've neglected to mention people who helped me along the way. I hope you'll forgive me if you are one of those people I failed to name.

Have no doubt, my strength came from each of you, and I am eternally grateful.

In his poem "Ulysses", Tennyson wrote, "I am a part of all that I have met."

You have all made yourselves a part of me. You are all a part of my success.

Knowing that my Hall of Fame qualifications pale in comparison to those already admitted – and likely those yet to come – I humbly accept this high honor on behalf of everyone...past and present...who allowed me to learn from them...and then allowed me to succeed.

Thank you.