



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE ARCHITECT OF THE CAPITOL**

Compliance Examination  
 For the Two Years Ended June 30, 2017

Release Date: May 30, 2018

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2009		17-01	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 1							

**SYNOPSIS**

- (17-01) The Office has not completed or implemented a long-range master plan of development for the State’s Capitol Building and legislative complex.

**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.

{Expenditures and Activity Measures are summarized on next page.}

**OFFICE OF THE ARCHITECT OF THE CAPITOL  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2017**

<b>EXPENDITURE STATISTICS</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Total Expenditures.....</b>	<b>\$ 1,360,240</b>	<b>\$ 694,130</b>	<b>\$ 1,834,668</b>
OPERATIONS TOTAL.....	\$ 1,360,240	\$ 694,130	\$ 1,175,983
% of Total Expenditures.....	100%	100%	64.1%
PERMANENT IMPROVEMENTS.....	\$ -	\$ -	\$ 658,685
% of Total Expenditures.....	0%	0%	35.9%
<b>Total Receipts.....</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ 944</b>
<b>Average Number of Employees (Not Examined).....</b>	<b>2</b>	<b>2</b>	<b>3</b>

**ARCHITECT OF THE CAPITOL**

During Examination Period: Vacant  
Currently: Vacant

**INTERIM DIRECTOR**

During Examination Period: Mr. Mark Flowers  
Currently: Mr. Mark Flowers

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**UNIMPLEMENTED LONG-RANGE MASTER PLAN**

The Office of the Architect of the Capitol (Office) has not completed or implemented a long-range master plan of development for the State's Capitol Building and legislative complex.

**Long-range master plan not implemented**

During testing, we noted the Office has not completed or implemented a long-range master plan of development for the State Capitol Building and the remaining portions of the legislative complex that addresses the improvement, construction, historic preservation, restoration, maintenance, repair, and landscaping needs of the State Capitol Building and the remaining portions of the legislative complex. (Finding 1, pages 9-10) **This finding has been repeated since 2009.**

We recommended the Office take appropriate action to implement its long-range master plan, or seek a legislative remedy.

**Office accepts recommendation**

Office officials accepted our recommendation, noting they will continue to take action to implement a long-range master plan. (*For the previous Office response, see Digest Footnote #1*)

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2017, as required by the Illinois State Auditing Act. The accountants stated the Office complied, in all material respects, with the requirements described in the report.

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:cmd

**DIGEST FOOTNOTE**

**#1 – Unimplemented Long-Range Master Plan - Previous Office Response**

OAC will continue to take action to implement a long-range master plan when a Capital budget is passed and OAC has Board approval to move forward.