



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**

State Compliance Examination  
 For the Two Years Ended June 30, 2021

Release Date: July 13, 2022

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2019		<b>1</b>	
<b>Category 2:</b>	<b>2</b>	<b>1</b>	<b>3</b>				
<b>Category 3:</b>	<b>1</b>	<b>0</b>	<b>1</b>				
<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>4</b>				
<b>FINDINGS LAST AUDIT: 2</b>							

**SYNOPSIS**

- (21-01) The Commission did not maintain adequate controls over its property listing and related reporting.
- (21-03) The Commission did not exercise its powers and duties with regard to the Advisory Committee on Block Grants as required by the Legislative Commission Reorganization Act of 1984.

**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.

**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**STATE COMPLIANCE EXAMINATION**  
**For the Two Years Ended June 30, 2021**

<b>EXPENDITURE STATISTICS</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Total Expenditures.....</b>	<b>\$ 4,103,835</b>	<b>\$ 4,405,947</b>	<b>\$ 3,855,556</b>
OPERATIONS TOTAL.....	\$ 4,103,835	\$ 4,405,947	\$ 3,855,556
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	1,833,351	1,872,485	1,398,877
Other Payroll Costs (FICA, Retirement).....	992,276	988,236	853,365
All Other Operating Expenditures.....	1,278,208	1,545,226	1,603,314
<b>Total Receipts.....</b>	<b>\$ 149</b>	<b>\$ 448</b>	<b>\$ 5,210</b>
<b>Average Number of Employees.....</b>	<b>27</b>	<b>28</b>	<b>29</b>

<b>AGENCY DIRECTOR</b>
During Examination Period: Clayton Klenke
Currently: Clayton Klenke

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER STATE PROPERTY**

The Commission did not maintain adequate controls over its property listing and related reporting.

During testing we noted,

**Property items were not added timely**

- Two of 4 (50%) equipment items tested, were added 7 to 32 days late. As a result, the *Agency Report of State Property* (Form C-15) for the first quarter of Fiscal Year 2020 and third quarter of Fiscal Year 2020 were understated by \$850 and \$1,635, respectively.

**Property items were not removed timely**

- Twelve of 31 (39%) items tested, totaling \$5,568, were removed from the Commission's property listing 91 to 211 days late. The Commission's Form C-15 for the first quarter of Fiscal Year 2020 had a beginning balance overstated by \$2,410 and the third and fourth quarter Fiscal Year 2020 Form C-15 were overstated by \$3,158. (Finding 1, pages 10-11)

We recommended the Commission timely update its property records after changes occur to ensure accurate property reporting.

**Commission agreed**

The Commission agreed with this finding.

**FAILURE TO EXERCISE POWERS AND DUTIES  
REGARDING THE ADVISORY COMMITTEE ON  
BLOCK GRANTS**

The Commission did not exercise its powers and duties with regard to the Advisory Committee on Block Grants (Advisory Committee) as required by the Legislative Commission Reorganization Act of 1984.

**Did not exercise powers and duties in regards to the Advisory Committee**

During testing, we noted the Commission had not established an Advisory Committee. The Commission assumed all powers and duties with the Advisory Committee after the Legislative Research Unit merged into the Commission effective December 10, 2018, pursuant to Public Act 100-1148. (Finding 3, pages 14-15)

We recommended the Commission establish an Advisory Committee to exercise its powers and duties in compliance with the Act, or seek legislative remedy to this requirement.

**Commission agreed**

The Commission agreed with this finding.

## **OTHER FINDINGS**

The remaining findings pertain to inadequate cybersecurity controls and untimely appointments to the governing board. We will review the Commission's progress towards the implementation of our recommendations in our next State compliance examination.

## **ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

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

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:JMR