



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2013**

Release Date: February 20, 2014

Summary of Findings:

Total this audit:	4
Total last audit:	1
Repeated from last audit:	1

SYNOPSIS

- The Illinois Criminal Justice Information Authority failed to complete or timely complete performance evaluations for its employees.
- The Illinois Criminal Justice Information Authority did not adequately maintain personnel and payroll files.

{Expenditures and Activity Measures are summarized on the reverse page.}

**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

EXPENDITURE STATISTICS	2013	2012	2011
Total Expenditures.....	\$ 81,658,889	\$ 58,467,932	\$ 53,432,792
OPERATIONS TOTAL.....	\$ 2,444,990	\$ 2,128,489	\$ 5,355,164
% of Total Expenditures.....	3.0%	3.6%	10.0%
Personal Services.....	1,509,914	1,365,357	136,614
Other Payroll Costs (FICA, Retirement).....	209,237	89,066	-
All Other Operating Expenditures.....	725,839	674,066	5,218,550
AWARDS AND GRANTS.....	\$ 75,856,040	\$ 56,339,443	\$ 48,077,478
% of Total Expenditures.....	92.9%	96.4%	90.0%
REFUNDS.....	\$ -	\$ -	\$ 150
% of Total Expenditures.....	0.0%	0.0%	0.0%
NON-APPROPRIATED FUNDS.....	\$ 3,357,859	\$ -	\$ -
% of Total Expenditures.....	4.1%	0.0%	0.0%
Total Receipts.....	\$ 40,561,145	\$ 45,556,623	\$ 45,033,188
Average Number of Employees*.....	78	62	63

* Excluded contractual employees: FY13 - 5; FY12 - 5; and FY11 - 9

SELECTED ACTIVITY MEASURES (Not Examined)	2013	2012	2011
CRIME CONTROL, CRIME PREVENTION, and VICTIM ASSISTANCE			
Operating Statistics			
Grants opened.....	327	319	221
Grants monitored.....	609	649	558
Program/fiscal reports processed.....	3,586	4,667	3,032

EXECUTIVE DIRECTOR
During Examination Period: Mr. Jack Cutrone
Currently: Mr. Jack Cutrone

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**PERFORMANCE EVALUATIONS NOT COMPLETED
OR NOT COMPLETED TIMELY**

The Illinois Criminal Justice Information Authority (Authority) did not complete or timely complete performance evaluations for its employees.

During our sample testing of employees, we noted the following:

- Annual performance evaluations for 7 of 30 (23%) employees tested were completed later than 3 months after the due date;
- Annual performance evaluations for 3 of 30 (10%) employees tested were not completed for fiscal year 2012;
- Annual performance evaluations for 10 of 30 (30%) employees tested were not completed for fiscal year 2013;
- Annual performance evaluations for 1 of 30 (3%) employees tested was completed for fiscal year 2012 but the signed copy could not be located. (Finding 1, Pages 9-10)

Performance evaluations were not performed or not performed timely

We recommended the Authority evaluate its procedures for monitoring performance evaluations to ensure performance appraisals are completed timely.

Authority agreed with auditors

Authority officials agreed with the finding and recommendation and stated they will comply with applicable requirements in the future.

**INADEQUATE MAINTENANCE OF PERSONNEL AND
PAYROLL FILES**

The Authority did not adequately maintain personnel and payroll files.

During our testing, the Authority could not locate or provide to auditors the following:

- Leave approvals for 6 of 30 (20%) employees tested; and
- Supporting documents for the information presented in the Agency Workforce Report.

Authority could not provide certain documentation

We also noted the following inaccuracies in the payroll process:

- 1 of 30 (3%) employees tested was paid for an extra day amounting to \$256; and
- 1 of 6 (17%) employees' hours tested while on leave of absence were not reported. (Finding 2, Pages 11-12)

Authority over paid employee

Authority agreed with auditors

We recommended the Authority adequately maintain personnel and payroll files. In addition, routine comparison of accrued leave balance and time records to payroll expenditures should be performed to ensure employees are not compensated for unearned time. Further, the Authority should collect the overpayment from former employee and deduct the used leave hours from the current employee.

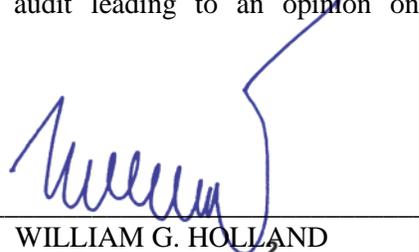
The Authority agreed with the finding and recommendation and stated the Authority will comply with applicable requirements in the future.

OTHER FINDING

The remaining findings pertaining to disaster recovery capabilities and computer security weaknesses are reportedly being given attention by the Authority. We will review the Authority's progress towards the implementation of our recommendations in the next engagement.

AUDITORS' OPINION

Auditors conducted a compliance examination of the Authority for the two years ended June 30, 2013 as required by the Illinois State Auditing Act. The Authority has no funds that require an audit leading to an opinion on financial statements.



WILLIAM G. HOLLAND
Auditor General

WGH:JGR:

AUDITORS ASSIGNED

Our special assistant auditors for this engagement were Adelfia LLC.