



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY

**Compliance Examination
 For the Two Years Ended June 30, 2015**

Release Date: May 12, 2016

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2013		15-1, 15-2	
Category 2:	1	3	4	1987		15-3	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 4							

SYNOPSIS

- (15-2) The Authority inadequately maintained personnel and payroll files.
- (15-4) The Authority did not carry out the function or purpose of the Gang Crime Witness Protection Act.

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.}

**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015**

EXPENDITURE STATISTICS	2015	2014	2013
Total Expenditures.....	\$ 56,692,885	\$ 86,088,512	\$ 81,658,889
OPERATIONS TOTAL	\$ 3,120,098	\$ 3,063,044	\$ 2,444,990
% of Total Expenditures.....	5.5%	3.6%	3.0%
Personal Services.....	1,867,356	1,754,305	1,509,914
Other Payroll Costs (FICA, Retirement).....	252,872	383,669	209,237
All Other Operating Expenditures.....	999,870	925,070	725,839
AWARDS AND GRANTS	\$ 47,929,439	\$ 80,873,417	\$ 75,856,040
% of Total Expenditures.....	84.5%	93.9%	92.9%
REFUNDS	\$ 1,136	\$ -	\$ -
% of Total Expenditures.....	0.0%	0.0%	0.0%
NON-APPROPRIATED FUNDS	\$ 5,642,212	\$ 2,152,051	\$ 3,357,859
% of Total Expenditures.....	10.0%	2.5%	4.1%
Total Receipts.....	\$ 48,737,917	\$ 40,561,731	\$ 40,561,145
Average Number of Employees (Not Examined).....	68	74	83

SELECTED ACTIVITY MEASURES (Not Examined)	2015	2014	2013
Crime Control, Crime Prevention, and Victim Assistance			
Operating Statistics			
Grants opened.....	303	385	327
Grants monitored.....	786	554	609
Program/fiscal reports processed.....	2,631	3,331	3,586

EXECUTIVE DIRECTOR
During Examination Period: Mr. John Maki, Esq. (since 01/20/15), Mr. Jack Cutrone (Up to 01/19/15) Currently: Mr. John Maki, Esq.

FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS

**INADEQUATE MAINTENANCE OF PERSONNEL AND
PAYROLL FILES**

The Authority did not adequately maintain personnel and payroll files.

During our sample testing of 25 employees, we noted the following:

- Four (16%) employees did not have acknowledgement of receipt of the employee handbook on file.
- Employee deductions were different from the authorization on file:
 - Four (16%) employees had deductions for union dues different from the authorizations on file.
 - One (4%) employee had retirement deferrals different from the authorization on file.
 - Two (8%) employees had health insurance deductions different from the authorizations on file.

Authority payroll authorization forms were outdated

We also noted the following inaccuracies in the payroll process:

- Three of 10 (30%) separated employees' final gross salaries were computed incorrectly resulting in total underpayment of \$406 and total overpayment of \$492. The Authority has not paid out the underpayment and has not received reimbursement for the overpayment.
- One of 10 (10%) separated employees was overpaid \$2,025. (Finding 2, pages 10-11)

Authority under paid an employee by \$406 and over paid employees by \$2,517

We recommended the Authority adequately maintain personnel and payroll files, calculate payroll correctly, and recoup any overpayments.

The Authority agreed with the finding and stated that they have addressed the recommendations by converting its paper-generated payroll/timekeeping process to an electronic timekeeping system administered by the Department of Central Management Services.

Authority agreed with auditors

NON COMPLIANCE WITH GANG CRIME WITNESS PROTECTION ACT

The Authority did not carry out the function or purpose of the Gang Crime Witness Protection Act of 2013.

During our testing, we noted the following:

- The Authority did not establish or administer a program to assist victims and witness who are actively aiding in the prosecution of perpetrators of gang crime, and appropriate related persons in regards to the Gang Crime Witness Protection Act of 2013.
- The Authority did not adopt rules for the implementation of the Gang Crime Witness Protection Program.
- The Authority did not assist State's Attorneys and the Attorney General in protecting victims and witnesses who are aiding in the prosecution of perpetrators of gang crime, and appropriate related persons.

Program not established

Rules not adopted

Statutory requirements

The Gang Crime Witness Protection Act of 2013 (Act) (725 ILCS 173/10) requires the Authority to establish and administer a program to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of gang crime, and appropriate related persons. The Act (725 ILCS 173/15) requires the Authority to adopt rules for the implementation of the Gang Crime Witness Protection Program. The Act (725 ILCS 173/20) also requires the Authority to assist the States' Attorneys and the Attorney General in protecting victims and witness who are aiding in the prosecution of perpetrators of gang crime, and appropriate related persons. (Finding 4, page 4)

We recommended the Authority comply with requirements of the Act or seek legislative remedy.

Authority agreed with Auditors

Authority officials agreed with this finding

OTHER FINDINGS

The remaining findings are reportedly being given attention by the Authority. We will review the Authority's progress towards the implementation of our recommendations in the next examination.

ACCOUNTANT'S OPINION

Auditors conducted a compliance examination of the Authority for the two years ended June 30, 2015 as required by the Illinois State Auditing Act. The auditors stated the Authority complied, in all material respects, with the requirements described in the report.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:JGR

SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditors for this examination were Adelfia LLC.