



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

**OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES**

**Compliance Examination
For the Two Years Ended June 30, 2014**

Release Date: April 30, 2015

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers our compliance attestation examination of the Office of the Comptroller, Nonfiscal Officer Responsibilities (Office) for the two years ended June 30, 2014. There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

We conducted a compliance examination of the Office for the two years ended June 30, 2014, as required by the Illinois State Auditing Act. The auditors stated the Office complied, in all material respects, with the requirements described in the report.

A handwritten signature in blue ink, appearing to read "William G. Holland", written over a horizontal line.

WILLIAM G. HOLLAND
Auditor General

WGH:PH

AUDITORS ASSIGNED

This examination was performed by CliftonLarsenAllen LLP.

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

**OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

EXPENDITURE STATISTICS	2014	2013	2012
Total Expenditures.....	\$ 271,689,878	\$ 483,740,022	\$ 167,602,639
Personal Services - Comptroller Operations.....	\$ 14,766,829	\$ 14,027,074	\$ 13,783,178
% of Total Expenditures.....	5%	3%	8%
Personal Services - State Officers.....	28,323,984	28,183,170	28,411,249
% of Total Expenditures.....	10%	6%	17%
Personal Services - Court Reporting Services.....	40,212,599	40,362,164	41,233,294
% of Total Expenditures.....	15%	8%	25%
Other Payroll Costs (FICA, Retirement).....	7,028,418	5,476,092	5,494,753
% of Total Expenditures.....	3%	1%	3%
Warrant Escheat.....	13,624,624	10,075,580	3,343,258
% of Total Expenditures.....	5%	2%	2%
Offset Claims.....	47,857,423	48,661,217	41,711,225
% of Total Expenditures.....	18%	10%	25%
Direct Deposit.....	15,639,607	39,357,725	10,606,498
% of Total Expenditures.....	6%	8%	6%
Payment of 13/14 State Backlog.....	50,000,000	264,000,000	-
% of Total Expenditures.....	18%	55%	0%
All Other Items.....	\$ 54,236,394	\$ 33,597,000	\$ 23,019,184
% of Total Expenditures.....	20%	7%	14%
Total Receipts.....	\$ 190,598,000	\$ 400,263,000	\$ 76,527,000
Average Number of Employees (not examined).....	225	230	237

SELECTED ACTIVITY MEASURES (not examined)	2014	2013	2012
Total Commercial Vouchers processed.....	5,112,074	5,256,805	5,463,863
Inquiries received by Comptroller's Record Center.....	126,925	130,256	131,495
% of paperless commercial vouchers processed.....	97.4%	97.4%	97.7%
Cemetery Care and Burial trusts - licenses issued.....	61	36	22
Cemetery Care and Burial trusts - audits completed.....	504	590	620
Compliance with local government annual filing.....	99.5%	97.5%	92.1%

STATE COMPTROLLER

During Engagement Period: Leslie Geissler Munger (effective January 12, 2015), Jerome Stermer (December 19, 2014 to January 12, 2015), Judy Baar Topinka (through December 10, 2014)

Currently: Leslie Geissler Munger