



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE COMPTROLLER
NONFISCAL OFFICER RESPONSIBILITIES

Compliance Examination
For the Two Years Ended June 30, 2018

Release Date: June 20, 2019

FINDINGS THIS AUDIT:	0
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INTRODUCTION

This digest covers our compliance examination of the Office of the Comptroller, Nonfiscal Officer Responsibilities (Office) for the two years ended June 30, 2018. There were no material findings of noncompliance disclosed during our examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2018, 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.

The compliance examination was performed by CliftonLarsonAllen LLP.

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

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{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, 2018**

EXPENDITURE STATISTICS	2018	2017	2016
Total Expenditures.....	\$ 308,318,440	\$ 235,051,175	\$ 241,670,075
Personal Services - State Officers.....	29,102,251	28,771,520	28,499,312
% of Total Expenditures.....	10%	13%	12%
Personal Services - Court Reporting Services.....	-	22,490,777	21,079,484
% of Total Expenditures.....	0%	10%	9%
Other Payroll Costs (FICA, Retirement).....	3,507,300	4,870,668	4,810,686
% of Total Expenditures.....	1%	2%	2%
Warrant Escheat.....	3,644,495	7,330,127	7,101,781
% of Total Expenditures.....	1%	3%	3%
Offset Claims.....	98,684,162	55,066,239	54,520,527
% of Total Expenditures.....	32%	23%	22%
Direct Deposit.....	21,473,807	17,199,154	29,002,405
% of Total Expenditures.....	7%	7%	12%
All Other Items.....	\$ 151,906,425	\$ 99,322,690	\$ 96,655,880
% of Total Expenditures.....	49%	42%	40%
Total Receipts.....	\$ 182,001,000	\$ 135,294,000	\$ 148,836,000
Average Number of Employees (not examined).....	226	211	220
SELECTED ACTIVITY MEASURES (not examined)	2018	2017	2016
Total Commercial Vouchers processed.....	3,320,375	3,306,598	3,067,522
Total payments processed.....	14,827,574	14,482,761	14,085,085
% of paperless commercial vouchers processed.....	97.6%	97.6%	98.3%
Cemetery Care and Burial trusts - licenses issued.....	38	19	37
Cemetery Care and Burial trusts - audits completed.....	571	514	519
Compliance with local government annual filing.....	99.0%	98.8%	99.6%
STATE COMPTROLLER			
During Engagement Period: Leslie Geissler Munger (through 12/4/16), Susana A. Mendoza (effective 12/5/16)			
Currently: Susana A. Mendoza			