



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF COMPTROLLER**  
**NONFISCAL OFFICER RESPONSIBILITIES**

Compliance Examination  
 For the Year Ended June 30, 2022

Release Date: June 13, 2023

FINDINGS THIS AUDIT: 3	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2020		22-01, 22-02	
<b>Category 2:</b>	1	2	3				
<b>Category 3:</b>	0	0	0				
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>3</b>				
<b>FINDINGS LAST AUDIT: 4</b>							

**SYNOPSIS**

- (22-01) The Office included inaccurate information in its Agency Workforce Report filed for fiscal years 2020 and 2021.
- (22-02) The Office did not maintain adequate internal controls over personnel files.

**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.

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE STATE  
EMPLOYMENT RECORDS ACT**

The Office of Comptroller (Office) included inaccurate information in its Agency Workforce Report (Report) filed for fiscal years 2020 and 2021. In addition, the fiscal year 2020 Report was not timely filed with the Governor’s office and the fiscal year 2021 Report was not timely filed with the Secretary of State’s office.

**Agency Workforce Reports were inaccurate**

During testing, we noted the Office did not accurately complete the fiscal year 2020 and fiscal year 2021 Reports filed during the engagement period. The following errors were noted in the fiscal year 2020 Report:

**Errors in the employee number and percentages in 19 categories**

- The Office incorrectly reported the number of employees and related calculated percentages in 19 categories (Hispanic male professionals, Hispanic female professionals, Caucasian male professionals, Caucasian female professionals, Asian male contractors, Caucasian male contractors, Caucasian female contractors, African American male new hires, African American female new hires, Hispanic male new hires, Hispanic female new hires, Asian female new hires, American Indian female new hires, Caucasian male new hires, Caucasian female new hires, African American male promotions, Hispanic female promotions, Caucasian male promotions, and Caucasian female promotions).

**Errors in the total number of employees and percentages in six categories**

- Errors in the number of employees caused the total number and calculated percentages in six categories (total female professionals, total minority professionals, total female new hires, total minority new hires, total female promotions, and total minority promotions) to be incorrect.

**Two errors in totals and percentages**

- Two errors were made in calculating totals and percentages (total Caucasian males, and total Caucasian females), not related to the number of employee errors already noted.

The following errors were noted in the fiscal year 2021 Report:

**Errors in the employee number and percentages in 9 categories**

- The Office incorrectly reported the number of employees and related calculated percentages in nine categories (African American male new hires, Asian male new hires, Asian female new hires, American Indian or Alaska Native female new hires, Caucasian male new hires, Caucasian female new hires, African

American female promotions, Hispanic female promotions, and Caucasian female promotions).

**Errors in the total number of employees and percentages in four categories**

- Errors in the number of employees caused the total number and calculated percentages in four categories (total female new hires, total minority new hires, total female promotions, and total minority promotions) to be incorrect.

**Two errors in totals and percentages**

- Errors in the number of employees caused the total number in two categories (new hires and promotions) to be incorrect.

**Fiscal year 2020 and 2021 Reports were not timely filed**

The fiscal year 2020 Report was not timely filed with the Governor’s office; the report was filed four business days late. The fiscal year 2021 Report was not timely filed with the Secretary of State’s office; the report was filed three business days late.

**Corrected fiscal year 2018 Report was not filed with the Governor and Secretary of State**

Additionally, the prior year finding identified errors in the fiscal year 2018 and 2019 Reports. Therefore, the Office was required to file corrected Reports with the Governor and the Secretary of State. The Office timely prepared and filed a corrected fiscal year 2019 Report, however, a corrected fiscal year 2018 Report was not filed. (Finding 1, pages 9-10)

We recommended the Office implement procedures to ensure the Agency Workforce Reports are prepared accurately, including a review process prior to the submission of the Reports to the applicable parties. Further, we recommended the Office file corrected Reports for fiscal years 2018, 2020 and 2021 with the Office of the Governor and the Office of the Secretary of State within 30 days after the release of this examination report.

**Office agreed with the auditors**

Office officials agreed with the finding and recommendation.

**PERSONNEL FILE DEFICIENCIES**

The Office did not maintain adequate internal controls over personnel files.

During our testing of 29 personnel files, we noted the following:

**Three employees did not receive timely evaluations**

- Three (10%) employees did not have a timely performed annual evaluation in their personnel file. The evaluations were performed between 11 and 42 business days after the performance evaluation due dates.

**Probationary evaluations were not timely performed**

- One (3%) employee did not have a timely performed six-month probationary evaluation in their personnel file. The evaluation was performed 15 business days after the performance evaluation due date.
- One (3%) employee did not have a timely performed three-month probationary evaluation in their personnel file. The evaluation was performed six business days after the performance evaluation due date.

**One employee did not receive an evaluation**

- One (3%) employee did not receive an evaluation during fiscal year 2021 or fiscal year 2022.
- Two (7%) employees' review periods were incorrectly noted in the Office's payroll system, which is used to track performance evaluation due dates.

**Three employees' I-9s were not dated and/or signed**

- Three (10%) employees did not have an Employment Eligibility Verification form (I-9) completed correctly. Specifically, we noted the forms were not signed or dated correctly.

**One employee's I-9 was not on file**

- One (3%) employee did not have an Employment Eligibility Verification form (I-9) on file.

**One employee's application for employment could not be located**

- One (3%) employee's application for employment could not be located in the personnel files. (Finding 2, pages 11-12)

We recommended the Office strengthen controls to timely perform evaluations and ensure review periods are accurate in the Office's payroll system. We also recommended the Office review its personnel files to ensure all required documentation is contained therein and is accurate, including a correctly completed Form I-9 and employment applications.

**Office agreed with the auditors**

Office officials agreed with the finding and recommendation.

**OTHER FINDINGS**

The remaining finding pertains to not conducting the internal audits of the Office's major systems of internal accounting and administrative controls. We will review the Office's progress towards the implementation of our recommendations in our next compliance examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2022, 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.

This compliance examination was conducted by Sikich LLP.

**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

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