



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**STATE BOARD OF ELECTIONS**

Compliance Examination  
 For the Two Years Ended June 30, 2015

Release Date: January 28, 2016

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>	2013		15-2	
Category 2:	2	1	3				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>3</b>				
<b>FINDINGS LAST AUDIT: 5</b>							

**SYNOPSIS**

- (15-1) The Board failed to provide required notifications to nominated candidates.

**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.}



**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**FAILURE TO PROVIDE REQUIRED NOTIFICATIONS  
TO NOMINATED CANDIDATES**

**Failure to properly notify candidates  
of their obligation to file required  
documents**

The State Board of Elections (Board) did not properly notify candidates of their obligations to file statements of organizations, reports of campaign contributions, and annual reports of campaign contributions and expenditures as required by the Election Code (Code).

The Code requires the Board to notify the person from whom a petition for nomination has been filed of the obligation to file statements of organization, reports of campaign contributions, and annual reports of campaign contributions and expenditures under Article 9 of the Code. The Board developed and implemented the sending of the Notice of Obligation Form (D-5) to ensure notifications to candidates was performed.

**Five candidates were not provided  
D-5 Form**

We noted the Board failed to provide 5 of the 40 (13%) candidates tested a copy of the D-5 Form. Further, the Board could not locate and was unable to provide a copy of the D-5 Form for 2 of the 40 (5%) candidates tested. As a result, we were unable to perform test work to verify if the Board notified the two candidates of their obligation to file the required documents. (Finding 1, pages 9-10)

**Two notifications could not be  
located**

We recommended the Board properly notify candidates of the obligation to file statements of organization, reports of campaign contributions, and annual reports of campaign contributions and expenditures under Article 9 of the Code. Further, we recommended the Board maintain documentation in compliance with the State Records Act.

**Board agrees with the auditors**

Board officials agreed with the finding and stated the Board will strengthen internal controls and procedures to ensure compliance with the Election Code.

**OTHER FINDINGS**

The remaining findings pertain to inadequate controls over personal services and inadequate controls over Agency Fee Imposition Reporting. We will review the Board's progress toward implementation of our recommendations in our next examination.

**ACCOUNTANT'S OPINION**

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:jv

**AUDITORS ASSIGNED**

This examination was performed by the Office of the Auditor General's staff.