



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS GENERAL ASSEMBLY – HOUSE OF REPRESENTATIVES

State Compliance Examination
 For the Two Years Ended June 30, 2021

Release Date: August 30, 2022

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	No Repeat Findings			
Category 2:	3	0	3				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	3	0	3				
FINDINGS LAST AUDIT: 0							

SYNOPSIS

- (21-3) The House of Representatives did not exercise adequate controls over monthly reconciliations.

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**

**INADEQUATE CONTROLS OVER MONTHLY
RECONCILIATIONS**

The House of Representatives (House) did not exercise adequate controls over monthly reconciliations. We noted the House Democratic Leadership:

Reconciliations of expenditures were not timely completed

- Performed 16 of 30 reconciliations (53%) of the Monthly Appropriations Status (SB01) Report 5 to 370 days late.
- Did not complete 29 or 30 reconciliations (97%) of Object Expense/Expenditures by Quarter (SA02) Reports. (Finding 3, page 17)

We recommended the House Democratic Leadership designate back-up staff to ensure all required reconciliations are performed timely in the absence of responsible personnel.

Agency agreed with finding

The House Democratic Leadership concurred with this finding and stated corrective action has been taken.

OTHER FINDINGS

The remaining findings pertain to I-9 forms and information technology. We will review the House of Representatives progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the House of Representatives for the two years ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants stated the House of Representatives complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

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

FJM:lkw