



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

GUARDIANSHIP AND ADVOCACY COMMISSION

COMPLIANCE ATTESTATION EXAMINATION

For the Two Years Ended: June 30, 2013

Release Date: March 20, 2014

Summary of Findings:

Total this audit: 3

Total last audit: 4

Repeated from last audit: 3

SYNOPSIS

- The Commission failed to exercise adequate controls over employee attendance records to ensure employees' benefit time was timely and properly recorded.
- The Commission did not consist of 11 members as required.

{Expenditures and Activity Measures are summarized on the reverse page.}

**GUARDIANSHIP AND ADVOCACY COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

EXPENDITURE STATISTICS	2013	2012	2011
Total Expenditures.....	\$ 9,442,256	\$ 9,272,896	\$ 9,031,554
OPERATIONS TOTAL.....	\$ 9,442,256	\$ 9,272,896	\$ 9,031,554
% of Total Expenditures.....	100.0%	100.0%	100.0%
Total Receipts.....	\$ 80,721	\$ 75,706	\$ 72,441
Average Number of Employees.....	103	104	109

SELECTED ACTIVITY MEASURES	2013	2012	2011
Office of State Guardian			
No. of Wards Served.....	5,021	4,960	4,927
Avg. No. of Assigned Cases per Worker.....	140	132	144
Legal Advocacy Service			
No. of Client Cases Handled.....	5,534	5,484	5,292
Human Rights Authority			
No. of Cases Handled.....	285	285	327

AGENCY DIRECTOR	
During Examination Period:	Dr. Mary L. Milano
Currently:	Dr. Mary L. Milano

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NEED TO IMPROVE CONTROLS OVER EMPLOYEE
ATTENDANCE RECORDS**

Inadequate controls

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over employee attendance records to ensure employees' benefit time was timely and properly recorded.

During our testing of 11 employees' attendance records for six months during the examination period, we noted the following:

Timekeeping discrepancies

- Four of 11 (36%) employees' timekeeping records did not agree when comparing the certified Pay Period Time Report (PPTR) to the Central Time and Attendance System (CTAS). We noted 5 discrepancies totaling 43 hours when comparing the PPTR and CTAS reports for the months tested.

Attendance records lacked required approval

- Six of 132 (5%) PPTR reports lacked the necessary supervisor approval. In addition, Commission employees were unable to locate one PPTR selected for testing. (Finding 1, pages 8-9) **This finding was first reported in 2007.**

We recommended the Commission implement procedures to ensure accurate and timely entry of employee work hours and benefit time. Further, the Commission should ensure its PPTR and CTAS systems are accurate and reconcile.

Commission agrees with auditors

Commission officials agreed with the finding and stated they implemented a new timekeeping system in May of 2013. (For the previous agency response, see Digest Footnote #1.)

COMMISSION NOT STAFFED AS REQUIRED

The Commission did not consist of the 11 members as required by the Guardianship and Advocacy Act (Act).

Commission consisted of only 9 members

The Commission consisted of 9 members appointed by the Governor for three-year terms during FY12 and FY13. The Act (20 ILCS 3955/4) requires the Commission to consist of 11 members appointed by the Governor. (Finding 2, page 10) **This finding was first reported in 2009.**

We recommended the Commission work with the Governor's Office until the vacancies are filled.

Commission agrees with auditors

Commission officials agreed with the finding and stated they would continue to find, vet, and submit qualified candidates to

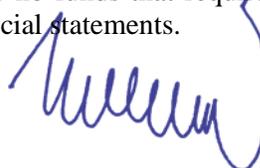
the Governor's Office. (For the previous agency response, see Digest Footnote #2.)

OTHER FINDINGS

The remaining finding pertains to employee performance evaluations not being completed timely and is reportedly being given attention by the Commission. We will review progress toward the implementation of our recommendations during the next examination.

AUDITOR'S OPINION

We conducted a compliance examination of the Commission as required by the Illinois State Auditing Act. The Commission has no funds that require an audit leading to an opinion on financial statements.



WILLIAM G. HOLLAND
Auditor General

WGH:md

AUDITORS ASSIGNED

Our special assistant auditors for this engagement were Kyle E. McGinnis, CPA.

DIGEST FOOTNOTES

#1 – INADEQUATE CONTROLS OVER EMPLOYEE ATTENDANCE RECORDS – Previous Agency Response

2011: Commission agrees with the finding. The agency will implement procedures to require timekeepers to verify that all PPTRs are received in a timely fashion and entered into CTAS on time.

#2 – COMMISSION NOT STAFFED AS REQUIRED – Previous Agency Response

2011: Commission agrees with the finding. Commission will continue to find, vet and submit qualified candidates to the Governor's office as it is a priority for the continued operation of the agency to have a fully staffed Commission.