

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION**

**COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2019**

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
 COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2019

**TABLE OF CONTENTS**

	<b><u>Schedule</u></b>	<b><u>Page</u></b>
Commission Officials		1
Management Assertion Letter		3
Compliance Report		
Summary		5
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		8
Schedule of Findings		
Current Findings – State Compliance		12
Supplementary Information for State Compliance Purposes		
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures, and Lapsed Balances:		
Fiscal Year 2019	1	45
Fiscal Year 2018	2	46
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	3	47
Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller	4	48
Comparative Schedule of Receipts, Disbursements, and Fund Balance (Cash Basis) of Locally-Held Funds	5	49
Schedule of Changes in State Property	6	50
Analysis of Operations		
Agency Functions and Planning Program		51
Analysis of Significant Variations in Expenditures		53
Analysis of Significant Variations in Receipts		54
Analysis of Significant Lapse Period Spending		55
Analysis of Accounts Receivable		56
Budget Impasse Disclosures		57
Average Number of Employees		58

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019

**COMMISSION OFFICIALS**

Chairman of the Board (term expired 6/30/13*)	Anthony Rothert
Executive Director	Dr. Mary Milano
General Counsel	Kenya Jenkins-Wright
Division Directors:	
Office of the State Guardian	Barry Lowy
Human Rights Authority	Teresa Parks
Legal Advocacy Service	Veronique Baker
Director of Finance and Fiscal Operations (6/16/20 – present)	Daniel Campbell
Director of Finance and Fiscal Operations (9/16/19 – 6/15/20)	Eliane Minor
Director of Finance and Fiscal Operations (11/1/18 – 9/15/19)	Vacant
Director of Finance and Fiscal Operations (7/1/17 – 10/31/18)	Gloria Lasley
Director of Human Resources	Bobbie Fox

**COMMISSION MEMBERS**

Vice Chair (term expired 6/30/09*)	Honorable Andrea M. Schleifer
Commissioner (term expired 6/30/17*)	Representative William Q. Davis
Commissioner (term expired 6/30/12*)	Dr. Sharon Jenkins-Collins
Commissioner (11/15/19 – 6/30/21)	Representative Jonathan Carroll
Commissioner (term expired 6/30/15*)	Brian Rubin
Commissioner (2/14/19 – 6/30/21)	Senator Julie Morrison
Commissioner (7/1/17 – 2/13/19)	Vacant
Commissioner (11/15/19 – 6/30/22)	Mary Kennelly
Commissioner (7/1/17 – 11/14/19)	Vacant*
Commissioner (1/21/20 – 6/30/22)	Kathryn E. Eisenhart
Commissioner (7/1/17 – 1/20/20)	Vacant*

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019

Commissioner (1/24/20 – 6/30/22)	Representative Thomas Bennett
Commissioner (7/1/17 – 1/23/20)	Vacant*
Commissioner (10/9/20 – 6/30/22)	Donald J. Dew
Commissioner (7/1/17 – 10/8/20)	Vacant*
Commissioner (10/2/20 – 6/30/22)	Soni Choi Williams
Commissioner (7/1/17 – 10/1/20)	Vacant*

\*The Commission had five vacancies and five members serving expired terms as of June 30, 2019. See Finding 2019-007 on page 25.

The Commission's offices are located at:

Office of the State Guardian	Office of the Director	Office of Fiscal Operations
521 Stratton Building	160 North LaSalle	830 South Spring Street
401 South Spring Street	Suite S-500	Springfield, IL 62706
Springfield, IL 62706	Chicago, IL 60601	

---

MANAGEMENT ASSERTION LETTER

February 24, 2021

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
740 East Ash Street  
Springfield, Illinois 62703-3154

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Guardianship and Advocacy Commission (Commission). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the Commission has materially complied with the specified requirements listed below.

- A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

---

OFFICE OF THE DIRECTOR

160 N. LaSalle Street • Suite S-500 • Chicago, IL 60601-3115 • (312) 793-5900 • Fax (312) 793-4311  
401 S Spring Street • 521 Stratton • Springfield, IL 62706 • (217) 785-1540 • Fax (217) 524-0088  
Statewide Toll Free Intake (866) 274-8023 • Statewide TTY (866) 333-3362

Yours truly,

Guardianship and Advocacy Commission

**SIGNED ORIGINAL ON FILE**

Dr. Mary L. Milano, Executive Director

**SIGNED ORIGINAL ON FILE**

Daniel Campbell, Director of Finance and Fiscal Operations

**SIGNED ORIGINAL ON FILE**

Kenya Jenkins-Wright, General Counsel

---

**OFFICE OF THE DIRECTOR**

160 N. LaSalle Street • Suite S-500 • Chicago, IL 60601-3115 • (312) 793-5900 • Fax (312) 793-4311  
401 S Spring Street • 521 Stratton • Springfield, IL 62706 • (217) 785-1540 • Fax (217) 524-0088  
Statewide Toll Free Intake (866) 274-8023 • Statewide TTY (866) 333-3362

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
 STATE COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2019

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and the Illinois State Auditing Act.

**ACCOUNTANT'S REPORT**

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers but does contain a modified opinion on compliance and identifies material weaknesses in internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Findings	14	5
Repeated Findings	5	4
Prior Recommendations Implemented or Not Repeated	0	0

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	12	New	Inadequate Control over Receipt Processing	Material Weakness and Material Noncompliance
2019-002	14	New	Inadequate Control over Interagency Agreements	Material Weakness and Material Noncompliance
2019-003	16	2017	Inadequate Control over Employee Attendance Records	Significant Deficiency and Noncompliance
2019-004	18	2017	Inadequate Control over Performance Evaluations	Significant Deficiency and Noncompliance

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
 STATE COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2019

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-005	20	2017	Inadequate Control over State Property	Significant Deficiency and Noncompliance
2019-006	23	2017	Internal Control over Agency Workforce Reports	Significant Deficiency and Noncompliance
2019-007	25	2017	Noncompliance with the Guardianship and Advocacy Act	Significant Deficiency and Noncompliance
2019-008	27	New	Weaknesses Regarding Electronic Data Processing Procedures	Significant Deficiency and Noncompliance
2109-009	30	New	Inadequate Control over Reconciliations	Significant Deficiency and Noncompliance
2019-010	32	New	Weaknesses Regarding Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2019-011	34	New	Inadequate Control over Payroll Files	Significant Deficiency and Noncompliance
2019-012	36	New	Inadequate Control over Voucher Processing	Significant Deficiency and Noncompliance
2019-013	40	New	Inadequate Control over Locally Held Funds	Significant Deficiency and Noncompliance
2019-014	43	New	Inadequate Control over Report Submissions	Significant Deficiency and Noncompliance

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019

**EXIT CONFERENCE**

The Guardianship and Advocacy Commission waived an exit conference in a correspondence from Dr. Mary Milano, Executive Director, on February 19, 2021. The responses to the recommendations were provided by Daniel Campbell, Director of Finance and Fiscal Operations, in a correspondence dated February 24, 2021.

SPRINGFIELD OFFICE:

ILES PARK PLAZA  
740 EAST ASH • 62703-3154  
PHONE: 217/782-6046  
FAX: 217/785-8222 • TTY: 888/261-2887  
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900  
160 NORTH LASALLE • 60601-3103  
PHONE: 312/814-4000  
FAX: 312/814-4006  
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

**INDEPENDENT ACCOUNTANT'S REPORT  
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND  
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Governing Board  
State of Illinois, Guardianship and Advocacy Commission

**Compliance**

We have examined compliance by the State of Illinois, Guardianship and Advocacy Commission (Commission) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2019. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

- D. State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Commission's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Commission during the two years ended June 30, 2019. As described in the accompanying Schedule of Findings as item 2019-001, the Commission had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations and had not ensured the State revenues and receipts collected by the Commission were in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law. Also, as described in the accompanying Schedule of Findings as item 2019-002, the Commission had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviations from the specified requirements described in the preceding paragraph, the Commission complied with the specified requirements during the two years ended June 30, 2019, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2019-003 through 2019-014.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

## **Internal Control Over Compliance**

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

In planning and performing our examination, we considered the Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2019-001 and 2019-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2019-003 through 2019-014 to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Commission's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Commission's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on the Commission's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 6 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Commission management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 6. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 through 6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 6 or the Analysis of Operations Section.

**SIGNED ORIGINAL ON FILE**

---

JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
February 24, 2021

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Inadequate Control over Receipt Processing)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over its receipt processing.

During testing, we noted the following:

- The Commission improperly processed all of its refund transactions as receipts during the examination period. In each of these six instances, totaling \$7,655, the Commission recorded the transaction on a Receipt Deposit Transmittal form instead of the required Expenditure Adjustment Transmittal (EAT) form.

The Statewide Accounting Management System (SAMS) (Procedure 25.20.20) requires the Commission to use the EAT form when submitting cash refunds to the Office of the Comptroller (Comptroller) for ordering of monies back into the State Treasury.

- The Commission failed to maintain an adequate segregation of duties over its receipt processing procedures. More specifically, one individual performed multiple parts of the transaction cycle, including:
  - **Authorization** by reviewing and approving transactions, including both depositing funds into the State Treasury’s clearing accounts and preparing C-64 forms;
  - **Custody** by handling and depositing physical checks and money orders and maintaining electronic and physical records; and,
  - **Recordkeeping** by preparing entries and maintaining the Commission’s internal accounting records.

In addition, our testing identified problems with the reconciliation of receipt records (see Finding 2019-009).

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. In addition, Good Business Practices for Internal Controls suggests that the Commission establish and maintain adequate segregation of duties concerned with

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

recordkeeping and accounting from duties concerned with asset custody, physical control over assets, and internal auditing.

- The Commission's receipt records could not be reconciled to the Comptroller's records (i.e. the Monthly Revenue Status Report (SB04)) due to unsupported processing error amounts totaling \$1,731 and \$11,359 in Fiscal Year 2018 and Fiscal Year 2019, respectively. Additional support could neither be located nor provided by the Commission.

The State Records Act (5 ILCS 160/8) requires the Commission to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities. Additionally, FCIAA (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Records maintained by the Commission indicate receipts totaling \$188,213 and \$164,910 were processed during Fiscal Year 2018 and Fiscal Year 2019, respectively.

Commission management indicated the issues noted were caused by employee error and turnover.

Failure to maintain adequate controls over receipt processing increases the risk of misappropriation of assets. (Finding Code No. 2019-001)

**RECOMMENDATION**

We recommend the Commission ensure it processes its refund receipts correctly, maintains adequate segregation of duties over receipt processing, and prepares monthly reconciliations as required. In addition, if errors are noted during the reconciliation process, they should be followed up on and corrected.

**COMMISSION RESPONSE**

We agree. The Commission has implemented controls over refund receipts, segregation of duties, and reporting.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-002. **FINDING** (Inadequate Control over Interagency Agreements)

The Guardianship and Advocacy Commission (Commission) did not maintain adequate controls over its interagency agreements.

The Commission provided an initial list of interagency agreements but later added an additional agreement. Also, the Commission removed agreements from the initial listing as the Commission later determined they were not interagency agreements.

Due to this condition, the accountants concluded the Commission’s population records for interagency agreements were not sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35).

*Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as a whole*, the accountants noted the following issues:

- One of three (33%) interagency agreements tested expired as of December 31, 2017, and had not been replaced or renegotiated.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(1)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are used efficiently and effectively and in compliance with applicable laws.

- The Commission is not tracking referrals from the Department of Children and Family Services (DCFS). Therefore, we cannot determine if the Commission is in compliance with the terms of the interagency agreement.

The Interagency Agreement (2012-IGA-012-DDD) between the parties states in Section V. Duties and Obligations of GAC, Section 5.2 Guardianship Assessment, “GAC shall accept referrals for guardianship assessment and will advise the Child Welfare Worker of guardianship decisions within 30 days for routine referrals and within 14 days for cases requiring an urgent reply.”

- Since the Commission is not tracking referrals from DCFS, we could not determine the population of referrals for the two year period and, therefore, could not test the compliance with the interagency agreement.

Due to these conditions, the accountants concluded the Commission’s population records for referrals from DCFS were not sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35).

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

Commission management indicated the issues with the interagency agreement population and the expired agreement were due to employee turnover. Commission management indicated the current system cannot track the cases and, therefore, could not provide the information requested.

Failure to maintain accurate and complete interagency agreement records as well as not following terms of interagency agreements represents noncompliance with State laws and could lead to a decrease in cooperation with the other agencies in the agreement. (Finding Code No. 2019-002)

**RECOMMENDATION**

We recommend the Commission ensure interagency agreement records are properly tracked and maintained.

**COMMISSION RESPONSE**

We agree. The Commission is in the process of ensuring interagency grant agreements are properly maintained and tracked.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-003. **FINDING** (Inadequate Control over Employee Attendance Records)

The Guardianship and Advocacy Commission (Commission) did not maintain proper documentation of and exercise adequate control over employee attendance records, including the use of benefit time.

We tested four months of timesheets and related benefit time use for 31 employees of the Commission. During testing, we noted the following:

- For 24 of 31 (77%) employees tested, we noted 168 instances where the employee did not timely submit his or her timesheet. Timesheets were submitted 1 to 621 days late.

The Commission's Policy and Procedure Manual (Manual) (Section 3.318A) states Daily Time reports should be submitted within 5 business days of the close of the week to which they refer.

- For 24 of 31 (77%) employees tested, we noted 219 instances where the employee used benefit time which was not pre-approved in accordance with Commission policies.

The Manual (Section 3.318A) requires all employees to submit to their respective supervisors via E-Time any request for leave, vacation, overtime, and/or desired holiday work prior to the date or dates for which the request is made. Any time taken is deemed permitted only upon supervisor's pre-approval on E-Time.

- The Commission was unable to provide the four months of timesheets requested for 5 of 31 (16%) employees selected for testing.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the essential transactions designed to protect the legal and financial rights of the State.

During the previous examinations, Commission management stated they were exercising discretion by being more flexible than the written policy. During the current examination, Commission management indicated the issues noted were due to employee error.

Lack of controls over employee benefit time is considered noncompliance with Commission policy and State laws. Further, submitting untimely requests through E-Time and failing to submit leave requests for approval prior to leave occurring could increase the risk of benefit time being used and not recorded and could result in

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

unanticipated staffing shortages. (Finding Code No. 2019-003, 2017-001, 2015-001, 2013-001, 11-01, 09-01, 07-01)

**RECOMMENDATION**

We recommend the Commission implement procedures to ensure the retention of and timely submission of timesheets. We also recommend the Commission ensure benefit time is pre-approved in accordance with Commission policies.

**COMMISSION RESPONSE**

We agree. The Commission developed a stricter guideline on time and attendance. The Commission has provided training to all on the expectations on timekeeping, which was conducted in April, 2020.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-004. **FINDING** (Inadequate Control over Performance Evaluations)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate internal control over conducting performance evaluations for its employees.

During testing, we noted the following:

- Annual performance evaluations for 10 of 31 (32%) employees tested were not completed for Fiscal Year 2018.
- Annual performance evaluations for 15 of 31 (48%) employees tested were not completed for Fiscal Year 2019.
- Five of 31 (16%) employees tested did not have employee performance evaluations conducted within 30 days after the yearly evaluation period ended. The performance evaluations were administered between 3 and 204 days late.

The Commission's Policy and Procedure Manual (Manual) (Section 3.400) requires certified employees to be evaluated not less than annually by the supervisor. We believe timely evaluations shall be completed within one calendar month (30 days) of the end of the period. Additionally, the Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270(d)) requires the Commission to prepare a performance evaluation for each certified employee no less often than annually.

During the previous examinations, Commission management stated performance evaluations were not performed due to large workloads. During the current examination, Commission management indicated the errors noted above were due to employee error.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees and serve as a foundation for salary adjustments, promotion, demotion, discharge, layoff, and recall and reinstatement decisions. Without timely completion of an employee performance evaluation, an employee may not be provided with feedback or assessment of their performance. Further, areas for improvement and the next year's performance goals and objectives may not be identified and communicated in a timely manner. (Finding Code No. 2019-004, 2017-003, 2015-003, 2013-003, 11-03)

**RECOMMENDATION**

We recommend the Commission comply with the Manual and the Code and take appropriate measures to ensure performance evaluations are conducted in a timely manner.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

**COMMISSION RESPONSE**

We agree. The Commission will develop a tracking system for performance evaluations for our employees to ensure compliance across the board.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-005. **FINDING** (Inadequate Control over State Property)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate control over the recording and reporting of State property.

During testing, we noted the following:

- The Commission did not maintain supporting documentation for deletions, totaling \$4,352, as reported on one of eight (13%) quarterly Agency Report of State Property (Form C-15) filed with the Office of the State Comptroller (Comptroller).

The State Property Control Act (30 ILCS 605/4) requires the Commission to be accountable for the supervision, control, and inventory of all property under its jurisdiction and control. Further, the State Records Act (5 ILCS 160/9) requires the Commission to establish and maintain a program for Commission records management, which should include effective controls over maintenance of records.

- One of 26 (4%) deletions selected for testing, totaling \$1,600, was found to be an item actively in use by the Commission and still recorded on the Commission's property records. As a result, the Commission's reported property balance on its Fiscal Year 2019 4<sup>th</sup> quarter Form C-15 was understated by \$1,600.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.30) requires the Commission report quarterly, all assets with an individual value of \$1,000 or greater that is reflected on its property records as of the reporting date.

- The Commission did not correctly file its Fiscal Year 2019 inventory certification with the Department of Central Management Services (DCMS). More specifically, the Commission did not include a detailed listing of equipment items over \$1,000 or subject to theft with its Fiscal Year 2019 annual inventory during the examination period. As a result, we were unable to trace the individual equipment items selected for testing to the report.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.460) requires the Commission to provide a listing of all equipment items with values in excess of \$1,000 to the DCMS' Property Control Division on an annual basis. The Code further requires the Commission, upon completion of the inventory process, to complete and sign the "Certification of Inventory" and "Discrepancy Report" and forward the completed certification with a complete inventory listing to the Property Control Division.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

- Three of nine (33%) property additions tested, totaling \$1,665, were recorded on the Commission’s property listing and Form C-15 at incorrect costs. The Commission erroneously included a service agreement in the cost when adding these items. As a result, the Commission’s reported property balance on its Fiscal Year 2018 4<sup>th</sup> quarter Form C-15 was overstated by \$240.

The State Property Control Act (30 ILCS 605/4) requires the Commission to be accountable for the supervision, control, and inventory of all property under its jurisdiction and control. Further, SAMS (Procedure 03.30.10) states maintenance costs are not capitalized, but rather expensed in the period incurred.

- For 2 of 26 (8%) property deletions tested, totaling \$28,444, the items were not removed from the Commission’s inventory records after being physically transferred out of the Commission.
- During floor to list testing, we noted:
  - Two of 29 (7%) items tested were not included on the Commission’s property listing.
  - Six of 29 (21%) items tested, totaling \$5,349, were located in different locations than the locations indicated on the Commission’s property listing.
  - One of 29 (3%) items tested was recorded on the Commission’s property listing, but the auditor noted the entry was incomplete. Cost information was omitted for this item.

The Code (44 Ill. Admin. Code 5010.400) requires the Commission to adjust its property records within 90 days after acquisition, change, or deletion of equipment items. Further, SAMS (Procedure 29.10.10) requires the Commission to maintain detail records for each item, including the item's cost and location.

During both the previous and current examinations, Commission management indicated these issues were the result of human error.

Failure to maintain accurate and complete property records and properly report equipment transactions on the Form C-15 increases the potential for loss or theft of State property, reduces the reliability of Statewide fixed asset information, and represents noncompliance with State regulations. (Finding Code No. 2019-005, 2017-004, 2015-004)

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

**RECOMMENDATION**

We recommend the Commission:

- Maintain supporting documentation for deletions;
- Ensure items removed from the property listing are not still in use by the Commission;
- Include a detailed listing of equipment items over \$1,000 or subject to theft with its inventory certification filed annually with DCMS;
- Ensure items are recorded on the property listing at correct costs;
- Ensure items are removed from inventory records after being physically transferred out of the Commission; and,
- Ensure property listings are properly maintained and include the cost and location of each item.

**COMMISSION RESPONSE**

We agree. The Commission has reorganized the way in which we process and track our inventory and these items have been corrected.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-006. **FINDING** (Internal Control over Agency Workforce Reports)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate control over the preparation of its annual Agency Workforce Report (Report).

During testing, we noted the following:

- The number of individuals and statistical percentages reported were mathematically inaccurate on both the Fiscal Year 2017 (submitted in Fiscal Year 2018) and the Fiscal Year 2018 (submitted in Fiscal Year 2019) Reports.

The State Employment Records Act (5 ILCS 410/15) requires the Commission to collect and maintain the total number of persons employed by the Commission who are part of the State workforce, and the number and statistical percentage of women, minorities, and physically disabled persons employed within the Commission workforce.

- The support provided by the Commission did not agree with the Fiscal Year 2017 Report for multiple categories and did not trace to the Fiscal Year 2018 Report for one category.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system or systems of internal fiscal and administrative controls to provide assurance that resources are properly accounted for to permit the preparation of reliable statistical reports.

- The Commission did not submit corrected reports for Fiscal Year 2015 (submitted in Fiscal Year 2016) and Fiscal Year 2016 (submitted in Fiscal Year 2017) to the Governor's Office or the Secretary of State's Office after the release of the previous Compliance Examination report on October 11, 2018.

The Illinois State Auditing Act (30 ILCS 5/3-2.2(b)) states if the Auditor General determines a State agency has materially failed to comply with the requirements of the State Employment Records Act, the Commission shall, within 30 days of the release of the audit, prepare and file with the Governor and Office of the Secretary of State corrected reports covering the periods affected by the noncompliance.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

During the previous examination and current examination, Commission management indicated the errors were due to employee error.

Failure to retain supporting documentation, accurately report statistical information regarding women, disabled, and minority groups, and file corrected reports limits the usefulness of the Commission's reports and represents noncompliance with State law. (Finding Code No. 2019-006, 2017-005)

**RECOMMENDATION**

We recommend the Commission prepare and submit corrected reports for Fiscal Years 2015 through 2018 to the Governor and the Secretary of State within 30 days from the release of this report, as required by the Illinois State Auditing Act. In addition, we recommend the Commission maintain proper documentation to support its annual Report. Lastly, we recommend the Commission review the Report for accuracy prior to submission.

**COMMISSION RESPONSE**

We agree. The Commission will update the prior year Agency Workforce Reports to ensure compliance and accuracy.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-007. **FINDING** (Noncompliance with the Guardianship and Advocacy Act)

The Guardianship and Advocacy Commission (Commission) did not have a sufficient number of members, had members serving on expired terms, and did not always conduct quarterly meetings.

During testing, we noted the following:

- The Commission had six serving members and five vacancies as of June 30, 2019. Of the six serving members, five were serving on expired terms.

The Guardianship and Advocacy Act (Act) (20 ILCS 3955/4) requires the Commission to consist of 11 members appointed by the Governor; these members are to serve for a term of 3 years and are not permitted to serve beyond 2 consecutive terms.

- The Commission did not meet at least once every three months during Fiscal Year 2018 and Fiscal Year 2019. The Commission did not meet during five of the eight quarters in our examination period.

The Act (20 ILCS 3955/4(c)) requires the Commission to meet at least once every three months with the times and places of the meetings determined by the Chair. The Act also states six members of the Commission constitutes a quorum.

During the previous examination, Commission management indicated they had no control over when the Governor might appoint new members. During the current examination, Commission management indicated appointments were not made due to lack of follow up by the appointive body. Also, during both the previous and current examinations, Commission management indicated meetings were not held quarterly due to difficulties establishing a meeting time when a quorum could be present.

Failure of the Commission to be comprised of 11 active members and meet once every three months represents noncompliance with the Act and limits the ability of the Commission to carry out its purpose. (Finding Code No. 2019-007, 2017-002, 2015-002, 2013-002, 11-02, 09-02)

**RECOMMENDATION**

We recommend the Commission work with the Governor’s Office to fill vacancies and to make appointments to address the expired terms. Further, the Commission’s Chair should schedule and conduct a meeting at least once every three months.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

**COMMISSION RESPONSE**

We agree. The Commission will begin to ensure compliance with the Guardianship and Advocacy Act.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-008. **FINDING** (Weaknesses Regarding Electronic Data Processing Procedures)

The Guardianship and Advocacy Commission (Commission) failed to maintain adequate controls over its electronic data processing (EDP) procedures.

During testing, we noted the following:

- The Commission failed to maintain and provide any documentation regarding its conversion to the Enterprise Resource Planning (ERP) system on January 1, 2018. As a result, the auditor was unable to determine if all data and balances appropriately transferred from legacy systems to the ERP system.

The National Institute of Standards and Technology (NIST), Special Publication 800-53, Security and Privacy controls for Federal Information Systems and Organizations, requires entities transitioning to a new system to ensure converted data is properly reconciled from the legacy system. The State Records Act (5 ILCS 160/8) requires the head of the Commission to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities.

- The Commission failed to exercise adequate controls over its procedures for wiping hard drives prior to disposing of the electronic equipment. More specifically, the Commission was unable to provide the name of the software it used to wipe the hard drives of surplus electronic equipment. Additionally, the Commission was unable to provide support that the hard drives were wiped at least three times prior to disposal. Finally, the Commission could not provide support for the individuals who performed the wiping or dates the wiping was performed.

The Data Security on State Computers Act (20 ILCS 450/20) requires that any Commission electronic data processing equipment shall have its hard drives sent to surplus be erased, wiped, sanitized, or destroyed at least three times, certified in writing, including the name of the overwriting software, the name, date, and signature of the person performing the overwriting.

- The Commission failed to ensure its employees were adequately trained on the ERP System. The Commission was unable to provide documentation showing employees participated in training available on State websites.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

- The Commission had not developed a disaster recovery plan for two of its applications.
- The Commission failed to complete the Security Software annual review of IDs, note any corrections, and return it to the Department of Innovation and Technology's Security Software Administrator for corrective action.
- The Commission failed to perform access reviews over applications utilized, including the ERP system, the eTime System, the Central Time and Attendance System (CTAS), the Central Payroll System, and the Accounting Information System (AIS).
- The Commission failed to timely revoke an employee's access rights over the AIS upon the employee's separation from the Commission.
- The Commission failed to provide a security report documenting who has access to CTAS. As a result, the auditor could not determine appropriateness of access rights.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(3-4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Commission management indicated the deficiencies noted were due to employee oversight.

Failure to maintain adequate controls over electronic data processing procedures results in a significant risk of noncompliance, and poses an additional risk of fraud, misuse of information, security breach, and data loss. (Finding Code No. 2019-008)

**RECOMMENDATION**

We recommend the Commission:

- Strengthen controls to ensure documentation is maintained regarding any conversions to different systems going forward;
- Exercise adequate controls over its procedures for wiping hard drives prior to disposing of electronic equipment;
- Ensure its employees obtain training on the ERP System;

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

- Develop a disaster recovery plan for its applications;
- Complete the Security Software annual review of IDs, note any corrections, and return it to the Department of Innovation and Technology's Security Software Administrator for corrective action;
- Perform access reviews over applications utilized, including the ERP system, the eTime System, CTAS, the Central Payroll System, AIS;
- Timely revoke an employee's access rights over the AIS upon the employee's separation from the Commission; and,
- Maintain and provide the change security report documenting who has access to CTAS.

**COMMISSION RESPONSE**

The Commission agrees with the above findings regarding EDP procedures. We have developed internal checklists and reporting guidelines for the next audit period.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-009. **FINDING** (Inadequate Control over Reconciliations)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate control over monthly reconciliations.

During our review of the Commission's monthly reconciliations, we noted the following:

- Thirty-two of 32 (100%) monthly reconciliations of the Commission's records to the Comptroller's *Object Expense/Expenditures by Quarter* (SA02) were not completed.
- One of 32 (3%) monthly reconciliations of the Commission's expenditure records to the Comptroller's *Monthly Appropriation Status Report* (SB01) was not completed.
- Fourteen of 32 (44%) monthly reconciliations of the Commission's expenditure records to the Comptroller's SB01 were performed 1 to 291 days late.
- Twenty-four of 24 (100%) monthly reconciliations of the Commission's internal records to the Comptroller's *Cash Report* (SB05) were not signed or dated. As a result, we were unable to determine whether these reconciliations were performed timely.
- Twenty-four of 24 (100%) monthly reconciliations of the Commission's internal records to the Comptroller's *Agency Contract Report* (SC14) were not completed.
- Twenty-four of 24 (100%) monthly reconciliations of the Commission's internal records to the Comptroller's *Obligation Activity Report* (SC15) were not completed.
- Fifteen of 24 (63%) monthly reconciliations of the Commission's receipt records to the Comptroller's *Monthly Revenue Status Report* (SB04) were not dated. As a result, we were unable to determine whether these reconciliations were performed timely.
- One of 24 (4%) monthly reconciliations of the Commission's receipt records to the Comptroller's SB04 was performed 7 days late.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20 and 15.30.20) requires the Commission to perform reconciliations of its internal records to the Comptroller's SB01, SA02, SB05, SB04, SC14, and SC15 reports on a monthly basis, within 60 days of the month end.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

Commission management indicated the reconciliations were not performed or were not performed timely due to staff turnover in key positions and oversight.

Failure to timely and properly document reconciliations of the Commission's records to the Comptroller's reports hinders the ability of staff to identify and correct errors and represents noncompliance with SAMS. (Finding Code No. 2019-009)

**RECOMMENDATION**

We recommend the Commission timely prepare reconciliations as required by SAMS.

**COMMISSION RESPONSE**

We agree. The Commission has completed all reconciliations going forward. However, we disagree with the SA02 as the Commission already performs the SB01, which is a summary of the SA02 report. The Commission has since completed the SA02 and will continue to do so going forward.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-010. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices)

The Guardianship and Advocacy Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs and practices.

Given the Commission’s responsibilities, it maintains a substantial amount of personal and confidential information, including Social Security numbers, addresses, health information, and legal records related to the incapacitated adults it serves. The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Commission’s cybersecurity program and practices, we noted the Commission:

- Had not established and communicated policies, procedures and processes to manage and monitor regulatory, legal, environmental, and operational requirements.
- Had not established and documented cybersecurity roles and responsibilities.
- Had not completed a formal risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.
- Had not classified its data to ensure adequate protection.
- Had not evaluated and implemented appropriate controls to reduce the risk of attack.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources. Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well-managed controls to protect computer systems and data.

Commission management indicated the exceptions noted above were due to management oversight.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Commission’s personal and confidential information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2019-010)

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

**RECOMMENDATION**

The Commission has the ultimate responsibility to ensure personal information is protected from accidental or unauthorized disclosure. Specifically, we recommend the Commission:

- Establish and communicate the Commission’s security program (formal and comprehensive policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements;
- Identify and document staff with cybersecurity roles and responsibilities; and,
- Perform a risk assessment to identify and classify data to ensure adequate protection of confidential and personal information most susceptible to attack.

**COMMISSION RESPONSE**

We agree. The Commission will establish cybersecurity roles and responsibilities for our agency and perform risk assessments to identify and classify data.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-011. **FINDING** (Inadequate Control over Payroll Files)

The Guardianship and Advocacy Commission (Commission) did not maintain adequate controls over payroll files.

During testing, we note the following:

- The Commission was unable to locate and provide 2 of 38 (5%) payroll vouchers, totaling \$4,285, selected for testing.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the essential transactions of the agency designed to protect the legal and financial rights of the State.

- Two of 38 (5%) payroll vouchers tested did not agree to Commission expenditure records, resulting in a difference of \$4,472.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(3-4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and expenditures are properly recorded and accounted to permit the preparation of reliable statistical reports.

- Four of 31 (13%) employees tested did not have a Form I-9 in his or her personnel file.
- One of 31 (3%) employees tested did not have a properly completed I-9 in the employee's personnel file. Specifically, the employer section of the I-9 was not completed.

According to the instructions for Form I-9 published by the Department of Homeland Security (OMB No. 1615-0047), employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States and are required to retain the form as well.

- Payroll deductions for 6 of 31 (19%) employees tested were not properly calculated by the Commission. The difference in deductions ranged from \$12 to \$217.

The Internal Revenue Service Publication 15 (Circular E), Employer's Tax Guide, requires employers to withhold federal income tax from each wage

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

payment or supplemental unemployment compensation plan benefit payment according employee's Form W-4 and the correct withholding table. Generally, employers are required to withhold social security and Medicare taxes from employees' wages and pay the employer's share of these taxes.

- For 3 of 31 (10%) employees tested, the Commission did not provide the final pay information from an employee separating from the Commission. Therefore, we were unable to determine if the final pay was accurate.

The State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the essential transactions designed to protect the legal and financial rights of the State.

Commission management indicated the issues noted above were due to employee error.

Failure to maintain adequate controls over personnel files and employee documentation represents noncompliance with Commission policy and State and federal laws. Additionally, lack of controls over the employee files could lead to erroneous or improper payments or deductions from employee pay. Further, inadequate records could lead to errors in payments not being found or corrected promptly. (Finding Code No. 2019-011)

**RECOMMENDATION**

We recommend the Commission strengthen controls over payroll processing and ensure documentation, including Form I-9s and details of final pay to separating employees is maintained.

**COMMISSION RESPONSE**

We agree. The Commission will strengthen controls over payroll processing, including human resources filing.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-012. **FINDING** (Inadequate Control over Voucher Processing)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over voucher processing.

During testing, we noted the following:

- The Commission did not have adequate controls over its voucher approvals. More specifically,
  - Three of 61 (5%) vouchers tested, totaling \$30,894, were approved between 4 and 32 days late.
  - Thirteen of 61 (21%) vouchers tested, totaling \$220,262, and the corresponding file balancing reports did not include approval dates. As a result, we were unable to determine if the vouchers were approved timely.
  - Seventeen of 61 (28%) vouchers tested, totaling \$227,264, and the corresponding file balancing reports did not include signatures for approval. As a result, we were unable to determine who approved the vouchers for payment.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Commission to review a bill and either approve or deny the bill in whole or in part within 30 days of physically receiving the bill.

- The Commission did not ensure accurate received dates were recorded for all vouchers. More specifically,
  - Four of 61 (7%) vouchers tested, totaling \$204,655, did not include the date received. Therefore, we were unable to determine whether the voucher was approved and/or paid timely and if interest was owed to the vendor.
  - We noted all travel vouchers were stamped received based on the date the voucher was received by the Springfield fiscal office. All vouchers should be stamped when originally received by the appropriate Commission staff supervisor at any of the Commission's locations.

The Code (74 Ill. Admin. Code 900.30) requires the Commission to maintain written or electronic records reflecting the date or dates the proper bill was received by the Commission.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

- The Commission was either unable to provide support or did not provide adequate support for vouchers tested. Specifically,
  - One of 61 (2%) vouchers tested, totaling \$240, had support that did not trace to the applicable travel voucher. This resulted in an overpayment of \$21.
  - The support for two of 61 (3%) vouchers selected for testing, totaling \$4,357, was not provided to the auditor in full. The voucher and supporting documentation was not provided for one voucher selected while the Commission could not provide the voucher for the other voucher selected.
  - For three of 61 (5%) vouchers tested, totaling \$16,132, the Commission was unable to provide the corresponding purchase obligation documents.
  - Ten of 61 (16%) vouchers tested, totaling \$9,399, did not include an approval signature and the corresponding file balancing report could not be provided. As a result, the auditor was unable to determine if the vouchers were approved timely.
- The Commission had inadequate controls over its expenditure records. Specifically, one voucher, totaling \$28, did not trace from the Commission's expenditure data to the Comptroller's expenditure data.
- We also identified discrepancies and errors in the Commission's use of detail object codes:
  - During the reconciliation of the Commission's expenditure records to the Comptroller's reports, we found 29 vouchers, totaling \$60,487, had conflicting detail object codes (DOC) when compared between the Commission's expenditure records and the Comptroller's data.
  - Three of 61 (5%) vouchers tested, totaling \$15,473, were charged to the wrong detail object code.

The Statewide Accounting Management System (SAMS) (Procedure 11.10.40) states the four character object of expenditure field indicates the purpose, or object, for which the organizational unit has been authorized to expend the resources of the indicated fund. The four digits are used to indicate the object of the account, whether appropriated or non-appropriated. Additionally, SAMS (Procedure 07.30.20) requires the Commission to

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

reconcile its records to the Comptroller's system (SAMS) on a monthly basis.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems of internal fiscal and administrative controls to ensure revenues and expenditures are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. Management has the ultimate responsibility for the Commission's internal control over reporting of financial information. This responsibility should include adequate systems of review of the completeness and accuracy of the Commission's financial records. Additionally, the State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of the persons directly affected by the Commission's activities.

Commission management indicated the issues noted were caused by employee error and turnover.

Failure to maintain adequate controls over expenditure processing can lead to the misuse of State funds, unapproved vouchers being paid by the Commission, and inaccurate expenditure records. In addition, the propriety of disbursements may be questioned due to missing supporting documentation. Further, failure to maintain adequate controls over voucher processing is noncompliance with multiple State statutes, SAMS procedures, and the Illinois Administrative Code. (Finding Code No. 2019-012)

**RECOMMENDATION**

We recommend the Commission:

- Strengthen controls over its voucher approvals by ensuring vouchers are timely approved, retaining documentation of the date vouchers are approved and retain documentation of which individual approved the voucher;
- Ensure vouchers include receiving dates;
- Retain vouchers and the related supporting documentation; and,
- Review vouchers to ensure the proper detail object codes are used.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

**COMMISSION RESPONSE**

We agree with all material findings except for the travel vouchers as the Commission does not consider a travel voucher to be a proper bill until all reviews and all corrections have been completed by fiscal staff and signed off by the director.

**ACCOUNTANT'S COMMENT**

The Commission's interpretation of the Illinois Administrative Code (Code) to include approval by the director as a component of establishing a proper bill from which to measure potential interest owed is inconsistent with the definitions and requirements set forth in the Code.

The Code (74 Ill. Admin. Code 900.20) defines a bill as a vendor's standard bill or invoice for goods or services, including a State employee's travel voucher submitted when the State employee has paid for the travel and will be reimbursed by the State. The Code (74 Ill. Admin. Code 900.20) defines a proper bill as a bill or invoice containing sufficient and correct information necessary to process the payment for a liability of a State agency. Lastly, the Code (74 Ill. Admin. Code 900.20) defines the date of approval of the vendor's bill as the date on which the Agency Head or designee signs the voucher requesting the Comptroller's Office to pay the bill.

The Code (74 Ill. Admin. Code 900.30) also identifies the general duties of State agencies with regard to the Prompt Payment Act (30 ILCS 540), including the requirement for all State agencies to maintain written or electronic records reflecting the date or dates on which a proper bill was received by the State agency and on which approval for payment of a bill was given by the agency.

In summary, the Code does not require approval by an agency head in establishing and recording a proper bill date from which potential interest penalties could be computed.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-013. **FINDING** (Inadequate Control over Locally Held Funds)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over its locally held funds.

During testing, we noted the following:

- Two of 8 (25%) quarterly Report of Receipts and Disbursements (C-17 report) did not include all transactions for the period being reported. Reports prepared for activity occurring during two quarters in Fiscal Year 2018 were compiled and submitted prior to each quarter's end.

The Statewide Accounting Management System (Procedure 33.13.20) requires the report to be filed on a quarterly basis and should be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter.

- Twenty-four of 24 (100%) reconciliations between the Commission's locally held fund records and its bank statements were not signed or dated. As a result, we were unable to determine who the reconciliations were performed by and if the reconciliations were performed timely.
- Twenty-five of 60 (42%) receipt transactions tested, totaling \$61,298, identified in Commission records did not appear on the corresponding bank statement.
- One of 60 (2%) receipts tested, totaling \$735, was not credited to the correct recipient's account.
- Twenty-five of 120 (21%) receipts and disbursements tested, totaling \$17,542, did not include a received date; therefore, the auditor could not determine if the receipt was deposited timely or if the disbursement was expensed timely.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2) requires the Commission to keep in proper books a detailed itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, and purpose and amount, and the date and manner of disbursement. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that expenditures and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

resources. Lastly, the Public Funds Deposit Act (30 ILCS 225/1) requires the Commission to deposit public funds collected and invest those proceeds, provided they are not needed for immediate disbursement, at prevailing rates or better within 2 working days.

- One of 60 (2%) disbursements, totaling \$340, was expensed 85 days late.

Good Business Practices dictate any bill approved for payment must be paid or the payment issued to the payee within 90 days of receipt of a proper bill or invoice.

- The Commission was unable to provide supporting documentation for 26 of 60 (43%) disbursement vouchers selected for testing, totaling \$21,987, and 1 of 60 (2%) receipt transactions selected for testing, totaling \$735.
- One of 60 (2%) disbursements selected for testing, totaling \$1,276, did not trace from Commission records to supporting documentation, resulting in a difference of \$50.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that expenditures and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Additionally, the State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of the persons directly affected by the Commission's activities.

- The auditor could not determine if fees paid by the ward were assessed based on income from Medicaid or TANF for one of four (25%) Commission fees tested.

The Illinois Administrative Code (Code) (59 Ill. Admin. Code 301.30) states fees shall not be assessed on income or support derived from Medicaid or TANF.

Commission management indicated the issues noted were caused by employee error and turnover.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

Failure to provide accurate quarterly reports prevents the Comptroller from maintaining accurate year-to-date records of receipts and disbursements of locally held funds. Failure to timely perform reconciliations for locally held funds could lead to the misuse of funds and allow errors to go undetected. Further, failure to maintain adequate controls over receipts and disbursements represents noncompliance with multiple State statutes and the Code. (Finding Code No. 2019-013)

**RECOMMENDATION**

We recommend the Commission accurately and consistently prepare quarterly C-17 reports based on balances reported on the Commission's accounting records and ensure reconciliations for locally held funds are performed in a timely manner. Also, we recommend the Commission increase controls over the entire locally held fund receipt and disbursement process to ensure records are complete and accurate.

**COMMISSION RESPONSE**

We agree. The Commission has developed internal tracking to ensure compliance with the locally held fund requirements. Additionally, the C-17 reports going forward are being submitted on time.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-014. **FINDING** (Inadequate Control over Report Submissions)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over report submissions.

During testing, we noted the following:

- The Commission submitted its Fiscal Year 2019 Fiscal Control and Internal Auditing Act (FCIAA) certification to the Office of the Auditor General 167 days late.

The FCIAA (30 ILCS 10/3003) requires the Commission to conduct an evaluation of its systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1st of each year.

- The Commission did not maintain copies of its Agency Fee Imposition Report for Fiscal Year 2018 and Fiscal Year 2019. The Commission also did not maintain a copy of the submission for Fiscal Year 2019. As a result, we were unable to confirm the accuracy of both reports or the timeliness of the Fiscal Year 2019 submission.

The Statewide Accounting Management System (Procedure 33.16.20) requires the Commission to compile a report of its fee data for the fiscal year and submit it to the Office of the Comptroller by August 1st of the subsequent fiscal year. Additionally, the State Records Act (5 ILCS 160/8) requires the Commission to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Commission designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities.

- The Commission reported an inaccurate employee headcount on its Fiscal Year 2018 Service Efforts and Accomplishments (SEA) report. Commission records indicated the Commission had 103 employees on staff as of the end of the Fiscal Year 2018 reporting period, while the Commission reported its headcount as 98 on the SEA report.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

- One of four (25%) Travel Headquarters Reports (Form TA-2) was filed with the Legislative Audit Commission 2 days late. In addition, one of four (25%) Form TA-2 reports was not filed with the Legislative Audit Commission.

The State Finance Act (30 ILCS 105/12-3) requires the Commission to file Form TA-2 reports of all of its officers and employees for whom official headquarters have been designated at any location other than that at which their official duties require them to spend the largest part of their working time. The Form TA-2 reports shall be filed no later than July 15 for the period from January 1 through June 30 of that year and no later than January 15 for the period of July 1 through December 31 of the preceding year.

Commission management indicated the reports were not filed timely or accurately due to employee error and turnover.

Failure to maintain adequate controls over FCIAA certification submissions represents a significant risk of deficiency in internal control and noncompliance. Furthermore, failure to maintain adequate internal records presents a potential inability to rely on the information provided as well as an increased risk of noncompliance. Finally, the failure to timely file the Form TA-2 is noncompliance with State statute. (Finding Code No. 2019-014)

**RECOMMENDATION**

We recommend the Commission strengthen controls to ensure reports are reviewed for accuracy, timely filed as required, and retain documentation of the submitted reports.

**COMMISSION RESPONSE**

The Commission agrees and we will strengthen controls to ensure reports are being reviewed for accuracy and timely submission. The TA-2 report has since been filed with the Legislative Audit Commission.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

Seventeen Months Ended November 30, 2019

P.A. 100-0586 and P.A. 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to November 30	Total Expenditures 17 Months Ended November 30	Balances Lapsed November 30
<b>FISCAL YEAR 2019</b>					
<b>General Revenue Fund - 001</b>					
Ordinary and Contingent Expenses	\$ 183,000	-	-	-	\$ 183,000
Unpaid Wage Increases	166,500	-	-	-	166,500
Operational Expenses	9,618,000	8,353,081	1,249,664	9,602,745	15,255
Total - Fund 001	<u>\$ 9,967,500</u>	<u>\$ 8,353,081</u>	<u>\$ 1,249,664</u>	<u>\$ 9,602,745</u>	<u>\$ 364,755</u>
<b>Guardianship and Advocacy Fund - 297</b>					
Services Pursuant to Section 5 of the Guardianship and Advocacy Act					
Total - Fund 297	<u>\$ 2,400,000</u>	<u>\$ 1,337,919</u>	<u>\$ 294,261</u>	<u>\$ 1,632,180</u>	<u>\$ 767,820</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u><u>\$ 12,367,500</u></u>	<u><u>\$ 9,691,000</u></u>	<u><u>\$ 1,543,925</u></u>	<u><u>\$ 11,234,925</u></u>	<u><u>\$ 1,132,575</u></u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2019, and have been reconciled to Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2018

Sixteen Months Ended October 31, 2018

P.A. 100-0021	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Expenditures Through June 30	Expenditures July 1 to October 31		
<b>FISCAL YEAR 2018</b>					
<b>General Revenue Fund - 001</b>					
Operational Expenses	\$ 9,041,200	\$ 8,097,478	\$ 424,988	\$ 8,522,466	\$ 518,734
Total - Fund 001	<u>\$ 9,041,200</u>	<u>\$ 8,097,478</u>	<u>\$ 424,988</u>	<u>\$ 8,522,466</u>	<u>\$ 518,734</u>
<b>Guardianship and Advocacy Fund - 297</b>					
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 2,177,400	\$ 1,106,872	\$ 157,209	\$ 1,264,081	\$ 913,319
Total - Fund 297	<u>\$ 2,177,400</u>	<u>\$ 1,106,872</u>	<u>\$ 157,209</u>	<u>\$ 1,264,081</u>	<u>\$ 913,319</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u><u>\$ 11,218,600</u></u>	<u><u>\$ 9,204,350</u></u>	<u><u>\$ 582,197</u></u>	<u><u>\$ 9,786,547</u></u>	<u><u>\$ 1,432,053</u></u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2018, and have been reconciled to Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Commission to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations Section of this report includes information from Commission management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Commission submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
 EXPENDITURES, AND LAPSED BALANCES**  
 For the Fiscal Year Ended June 30,

	2019	Fiscal Year 2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021	P.A. 99-0524 P.A. 100-0021 Court-Ordered Expenditures
<b><u>General Revenue Fund - 001</u></b>			
Appropriations (Net of Transfers)	\$ 9,967,500	\$ 9,041,200	
Expenditures			
Ordinary and Contingent Expenses	\$ -		
Unpaid Wage Increases	-		
Personal Services	-		\$ 8,760,383
Operational Expenses	9,602,745	\$ 8,522,466	
Total Expenditures	\$ 9,602,745	\$ 8,522,466	\$ 8,760,383
Lapsed Balances	\$ 364,755	\$ 518,734	
<b><u>Guardianship and Advocacy Fund - 297</u></b>			
Appropriations (Net of Transfers)	\$ 2,400,000	\$ 2,177,400	\$ 2,300,000
Expenditures			
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 1,632,180	\$ 1,264,081	\$ 1,039,987
Total Expenditures	\$ 1,632,180	\$ 1,264,081	\$ 1,039,987
Lapsed Balances	\$ 767,820	\$ 913,319	\$ 1,260,013
<b><u>GRAND TOTAL - ALL FUNDS</u></b>			
Appropriations (Net of Transfers)	\$ 12,367,500	\$ 11,218,600	\$ 2,300,000
Total Expenditures	11,234,925	9,786,547	9,800,370
Lapsed Balances	\$ 1,132,575	\$ 1,432,053	\$ 1,260,013

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2019, and October 31, 2018, and have been reconciled to Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Commission to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations Section of this report includes information from Commission management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Commission submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
 RECONCILIATION OF CASH RECEIPTS TO DEPOSITS  
 REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Year Ended June 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><u>General Revenue Fund - 001</u></b>			
Jury Duty and Recoveries	\$ 17	\$ 25	\$ 1,113
Total Cash Receipts per Commission Records	<u>17</u>	<u>25</u>	<u>1,113</u>
Add: Deposits in Transit, Beginning of Year	-	-	-
Add: Processing Errors by the Commission*	6,691	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts per State Comptroller's Records	<u>\$ 6,708</u>	<u>\$ 25</u>	<u>\$ 1,113</u>
<b><u>Guardianship and Advocacy Commission Fund - 297</u></b>			
Fee Assessments	\$ 123,129	\$ 81,982	\$ 100,062
Cook County Reimbursements	41,764	106,206	-
Total Cash Receipts per Commission Records	<u>164,893</u>	<u>188,188</u>	<u>100,062</u>
Add: Deposits in Transit, Beginning of Year	2,080	750	250
Add: Processing Errors by the Commission*	4,668	1,731	-
Less: Deposits in Transit, End of Year	<u>18,400</u>	<u>2,080</u>	<u>750</u>
Total Cash Receipts per State Comptroller's Records	<u>\$ 153,241</u>	<u>\$ 188,589</u>	<u>\$ 99,562</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Cash Receipts per Commission Records	\$ 164,910	\$ 188,213	\$ 101,175
Add: Deposits in Transit, Beginning of Year	2,080	750	250
Add: Processing Errors by the Commission*	11,359	1,731	-
Less: Deposits in Transit, End of Year	<u>18,400</u>	<u>2,080</u>	<u>750</u>
Total Cash Receipts per State Comptroller's Records	<u>\$ 159,949</u>	<u>\$ 188,614</u>	<u>\$ 100,675</u>

\* During our examination of the Commission's receipt records, we noted deficiencies with the Commission's receipt records, as described in Finding 2019-001.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND FUND  
 BALANCE (CASH BASIS) - LOCALLY-HELD FUNDS**  
 For the Two Years Ended June 30, 2019

		Wards' Trust Fund 1162
Cash Balance at July 1, 2017	\$	2,471,409
Receipts:		3,454,231
Disbursements:		(3,228,910)
Cash Balance at June 30, 2018	\$	2,696,730
Cash Balance at July 1, 2018	\$	2,696,730
Receipts:		3,864,491
Disbursements:		(3,861,651)
Cash Balance at June 30, 2019	\$	2,699,570

Note: Amounts have been obtained from the Commission's quarterly *Report of Receipts and Disbursements* for the locally held fund prepared by the Commission and submitted to the Office of the State Comptroller.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 629,399
Additions	31,640
Deletions	(45,326)
Net Transfers	<u>(34,497)</u>
Balance at June 30, 2018	<u>\$ 581,216</u>
Balance at July 1, 2018	\$ 581,216
Additions	-
Deletions	(218,496)
Net Transfers	<u>(60,430)</u>
Balance at June 30, 2019	<u>\$ 302,290</u>

Note: The above schedule has been derived from Commission records, which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

COMMISSION FUNCTIONS

The Guardianship and Advocacy Commission (Commission) was created in 1979 by enactment of the Guardianship and Advocacy Act (Act) (20 ILCS 3955/1 et seq.). The Commission shall take such actions as it deems necessary and appropriate to receive private, federal, and other public funds to help support the divisions and to safeguard the rights of eligible persons. The Director of the Commission is to carry out the policies and programs of the Commission and coordinate the activities of its divisions. This Act mandated the Commission to establish three divisions:

1. Legal Advocacy Service – to provide legal consultation and representation to disabled people in a variety of settings, including mental health facilities, residential programs, community placements, and nursing homes.
2. Human Rights Authority – to investigate rights violations of disabled people residing in public or private facilities.
3. Office of State Guardian – handles the personal, financial, and legal affairs of developmentally disabled, mentally ill, and elderly persons with disabilities.

The Commission is bi-partisan and is comprised of 11 members appointed by the Governor and confirmed by the Illinois Senate for three-year terms. These Commissioners serve in a voluntary capacity to govern the agency and are chosen for a particular area of expertise.

The Commission is required to meet at least quarterly to perform its mandated duties through the following functions:

- Establishing policy guidelines for the operation of the Commission.
- Renewing actions taken by regional authorities.
- Establishing rules and regulations for the conduct of work of the divisions.
- Approving and evaluating the Commission’s Directors.
- Approving the budget and an annual report on its operations for submission to the Governor and General Assembly.

PLANNING PROGRAM

As stated above, the Commission’s long-term goals are to protect the rights and promote the welfare of persons with disabilities. To accomplish this goal, the Commission’s short-term objectives are (1) to maintain and improve essential programs and services provided by the Commission’s three divisions, the Human Rights Authority, the Legal Advocacy Service division, and the Office of the State Guardian, (2) to respond to and provide leadership to implement consent decree compliance and assessment, screening, and development of opportunities for integrating persons with disabilities into the community or other setting of their choice, (3) to provide educational, training, advocacy support, and other assistance to those working with the provision of services to those with disabilities, and (4) to continue a leadership role nationally and within the

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

State in the continued development of professionalism of individuals working with persons with disabilities in the areas of the Commission's expertise and mandate the continued development of innovative, responsive, and cost and otherwise effective service models.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018**

**Guardianship and Advocacy Fund - 297**

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The increase in expenses related to Services Pursuant to Section 5 of the Guardianship and Advocacy Act was due to personnel increases, a car purchase, and the cost of switching information technology operations to the Department of Innovation and Technology.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017**

**General Revenue Fund - 001**

Personal Services and Operational Expenses

The Commission did not receive an appropriation for the General Revenue Fund during Fiscal Year 2017. Through the Circuit Court of St. Clair County in *AFSCME Council v. Munger* (15 CH 575), the Commission was able to submit vouchers to pay its employees in full from Fund 001 without a maximum expenditure limit for personal service costs during Fiscal Year 2017.

**Guardianship and Advocacy Fund - 297**

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The increase in expenses related to Services Pursuant to Section 5 of the Guardianship and Advocacy Act was due to the implementation of State's Enterprise Resource Planning System.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2019 AND 2018**

**Guardianship and Advocacy Commission Fund - 297**

Fee Assessments

The increase in revenue was because in Fiscal Year 2018, the Office of the State Guardian (OSG) was appointed legal guardian of more wards (66% of cases in Fiscal Year 2018 vs. 70% in Fiscal Year 2019), following a new collection priority. During the examination period, the Commission made a concerted effort to more aggressively pursue the award of fees during litigation.

Cook County Reimbursements

The decrease in revenue was because in Fiscal Year 2019, a lawyer who performed grant work for the Commission was hired. Therefore, there were less outsourced work performed than in Fiscal Year 2018, resulting in lower reimbursable expenditures.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017**

**Guardianship and Advocacy Commission Fund - 297**

Cook County Reimbursements

The increase in revenue was due to the Cook County Health and Hospitals Systems grant becoming effective on 9/30/16, but the first invoices eligible for reimbursement were not received until Fiscal Year 2018.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**FISCAL YEAR 2019**

There were no instances of significant Lapse Period spending noted during Fiscal Year 2019.

**FISCAL YEAR 2018**

There were no instances of significant Lapse Period spending noted during Fiscal Year 2018.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
 For the Two Years Ended June 30, 2019  
 (NOT EXAMINED)

The Guardianship and Advocacy Commission (Commission) had two categories of accounts receivable during the examination period. First, the Commission has ward fees receivable, which are fees paid to the Commission from wards to reimburse the Commission for operating expenses. During the examination period, the Commission made a concerted effort to more aggressively pursue the award of fees during litigation. Prior to the examination period, the Commission had taken a more passive approach, appreciating fees when awarded but not actively pursuing fees during litigation.

The Commission's second type of accounts receivable are from the Cook County Health and Hospitals System (CCHHS). During Fiscal Year 2017, the CCHHS subcontracted a portion of a federal grant received for the implementation and evaluation of the Cook County Assisted Outpatient Treatment (AOT) Program in return for services provided by the Commission. This program has continued during Fiscal Year 2018 and Fiscal Year 2019.

All accounts receivable are considered current.

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Guardianship and Advocacy Commission Fund - 297</b>			
Ward Fees	\$ 19,000	\$ 11,000	\$ 5,000
Cook County AOT Program	<u>13,000</u>	<u>7,000</u>	<u>30,000</u>
Total Accounts Receivable	<u>\$ 32,000</u>	<u>\$ 18,000</u>	<u>\$ 35,000</u>

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Commission to pay Fiscal Year 2016 costs using the Commission's Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the Commission to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Commission's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Commission did not have any outstanding invoices from Fiscal Year 2016 or Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 lapse period on September 30, 2017. Therefore, the Commission did not use its Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**AVERAGE NUMBER OF EMPLOYEES**  
 For the Fiscal Year Ended June 30,  
 (NOT EXAMINED)

The following table, prepared from Commission records, presents the average number of employees by division for the Fiscal Year ended June 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Office/Clerical	19	20	18
Office of the State Guardian	62	61	61
Legal Advocacy Service	14	13	13
Human Rights Authority	<u>10</u>	<u>8</u>	<u>8</u>
Total Average Employees	<u>105</u>	<u>102</u>	<u>100</u>