



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GUARDIANSHIP AND ADVOCACY COMMISSION

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

Release Date: August 30, 2022

FINDINGS THIS AUDIT: 6	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2019		2, 4, 5	
Category 2:	2017		1	
Category 3:	2009		3	
TOTAL				
FINDINGS LAST AUDIT: 14				

SYNOPSIS

- (21-01) The Commission did not exercise adequate controls over Agency Workforce Reports.
- (21-03) The Commission did not comply with the required number of members and did not always conduct quarterly meetings.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

GUARDIANSHIP AND ADVOCACY COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

EXPENDITURE STATISTICS	2021	2020	2019
Total Expenditures (expressed in thousands)...	\$ 12,373	\$ 11,190	\$ 11,235
OPERATIONS TOTAL (expressed in thousands)	\$ 12,360	\$ 11,190	\$ 11,231
% of Total Expenditures.....	99.9%	100.0%	100.0%
Personal Services.....	9,248	8,950	9,094
Other Payroll Costs (FICA, Retirement).....	735	686	742
All Other Operating Expenditures.....	2,377	1,554	1,395
REFUNDS (expressed in thousands).....	\$ 13	\$ -	\$ 4
% of Total Expenditures.....	0.1%	0.0%	0.0%
Total Receipts (expressed in thousands).....	\$ 190	\$ 339	\$ 165
Average Number of Employees.....	106	105	105

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

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONTROL OVER AGENCY
WORKFORCE REPORTS**

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

During testing, we noted,

Reports were mathematically inaccurate and did not agree to supporting documentation

- The number of individuals and statistical percentages were mathematically inaccurate on both the Fiscal Year 2019 (submitted in Fiscal Year 2020) and Fiscal Year 2020 (submitted in Fiscal Year 2021) Reports.

- The support provided by the Commission did not agree with the Fiscal Year 2019 Report for multiple categories and did not trace to the Fiscal Year 2020 Report for one category.

Report was not filed timely

- The Fiscal Year 2020 Report was filed 39 days late. (Finding 1, pages 11-12). **This finding has been reported since 2017.**

We recommended the Commission maintain proper documentation to support its annual Report. In addition, we recommended the Commission strengthen internal controls to ensure timely and accurate submission of required reports.

Commission agreed

The Commission agreed with the recommendation.

**NONCOMPLIANCE WITH THE GUARDIANSHIP AND
ADVOCACY ACT**

The Commission did not comply with the required number of members and did not always conduct quarterly meetings.

During testing, we noted,

Insufficient number of members

- The Commission had five serving members and six vacancies and only one of the five serving members served the full Fiscal Year 2020 term. While in Fiscal Year 2021, the Commission had eight serving members and three vacancies. Of the eight serving members, only five served the full fiscal year cycle.

Commission did not meet quarterly

- The Commission did not meet at least once every three months during the examination period. The Commission did not meet during five of the eight quarters in our examination period, there were no meetings in Fiscal Year 2020 and the Commission only met three times during Fiscal Year 2021. (Finding 3,

pages 15-16) **This finding has been reported since 2009.**

We recommended the Commission work with the Governor's Office to fill vacancies and to make appointments to address the required number of members. Further, we recommended the Commission's Chair schedule and conduct a meeting at least once every three months.

Commission agreed

The Commission agreed with the recommendation.

OTHER FINDINGS

The remaining findings pertain to inadequate controls over voucher processing and review of internal controls for service providers, and weaknesses regarding electronic data processing procedures and cybersecurity programs and practices. We will review the Commission's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

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

This State compliance examination was conducted by Adelfia, LLC.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

FJM:JDP