



**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION**

**STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois

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

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
Agency Officials	1
Management Assertion Letter	3
State Compliance Report	
Summary	5
Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance	8
Schedule of Findings	
Current Findings	11
Prior Findings Not Repeated	23
Disclosures Accompanying a State Compliance Examination Report	
Summary	26
Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report	27
Fiscal Schedules and Analysis:	
Schedule of Appropriations, Expenditures, and Lapsed Balances:	
Fiscal Year 2021	28
Fiscal Year 2020	29
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	30
Comparative Schedule of Net Expenditures by Major Activity	31
Analysis of Significant Variations in Expenditures	32
Analysis of Significant Lapse Period Spending	33
Comparative Schedule of Cash Receipts and Deposits into the State Treasury	34
Analysis of Significant Variations in Receipts	35
Schedule of Locally-Held Fund Receipts and Disbursements	36
Schedule of Changes in State Property	37
Analysis of Operations:	
Functions and Planning Program	38
Number of Employees	42
Analysis of Overtime and Compensatory Time	43

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

**COMMISSION OFFICIALS**

Chairman of the Board (term expired 06/30/2013)	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	
(05/01/2021 to current)	Clinton Everetts
(04/10/2021 – 04/30/2021)	Vacant
(06/16/2020 – 04/09/2021)	Daniel Campbell
(09/16/2019 – 06/15/2020)	Eliane Minor
(07/01/2019 – 09/15/2021)	Vacant
Director of Human Resources	
(07/16/2020 – current)	Vacant
(05/01/2020 – 07/15/2020)	Lisa Tisdale
(01/01/2020 – 04/30/2020)	Vacant
(07/01/2019 – 12/31/2019)	Bobbie Fox

**COMMISSION MEMBERS**

Vice Chair (term expired 06/30/2009)	Honorable Andrea M. Schleifer
Commissioner (term expired 06/30/2017)	Representative William Q. Davis
Commissioner (term expired 06/30/2012)	Dr. Sharon Jenkins-Collins
Commissioner (11/15/2019 – 06/30/2021)	Representative Jonathan Carroll
Commissioner (07/01/2019 – 11/16/2019)	Vacant
Commissioner (02/14/2019 – 06/30/2023)	Senator Julie Morrison
Commissioner (11/15/2019 – 06/30/2022)	Mary Kennelly
Commissioner (07/01/2019 – 02/13/2019)	Vacant
Commissioner (01/21/2020 – 06/30/2022)	Kathryn E. Eisenhart
Commissioner (07/01/2019 – 01/20/2020)	Vacant

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

**COMMISSION MEMBERS (Continued)**

Commissioner (01/24/2020 – 06/30/2022)	Representative Thomas Bennett
Commissioner (07/01/2019 – 01/23/2020)	Vacant*
Commissioner (10/09/2020 – 06/30/2022)	Donald J. Dew
Commissioner (07/01/2019 – 10/08/2020)	Vacant*
Commissioner (10/02/2020 – 06/30/2022)	Soni Choi Williams
Commissioner (07/01/2019 – 10/01/2020)	Vacant*

\* Commission had three vacancies as of June 30, 2021. See Finding 2021-003 on page 15.

**COMMISSION OFFICES**

The Commission's offices are located at:

Office of the Director  
160 North LaSalle  
Suite S-500  
Chicago, Illinois 60601

Office of Fiscal Operations  
830 South Spring Street  
Springfield, IL 62704

---

**MANAGEMENT ASSERTION LETTER**

July 27, 2022

Adelfia LLC  
400 E. Randolph Street, Suite 700  
Chicago, Illinois 60601

Ladies and Gentlemen:

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, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, 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,

State of Illinois, Guardianship and Advocacy Commission

**SIGNED ORIGINAL ON FILE**

Dr. Mary L. Milano, Executive Director

**SIGNED ORIGINAL ON FILE**

Clinton Everetts, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

Kenya Jenkins-Wright, General Counsel

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

**STATE COMPLIANCE REPORT**

**SUMMARY**

The State compliance testing performed during this 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*.

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	6	14
Repeated Findings	5	5
Prior Recommendations Implemented or Not Repeated	9	0

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2021-001	11	2019/2017	Inadequate Control over Agency Workforce Reports	Significant Deficiency and Noncompliance
2021-002	13	2019	Inadequate Control over Voucher Processing	Significant Deficiency and Noncompliance
2021-003	15	2019/2009	Noncompliance with the Guardianship and Advocacy Act	Significant Deficiency and Noncompliance
2021-004	17	2019	Weaknesses Regarding Electronic Data Processing Procedures	Significant Deficiency and Noncompliance

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

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings (Continued)</b>				
2021-005	19	2019	Weaknesses Regarding Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2021-006	21	New	Inadequate Controls over the Review of Internal Controls for Service Providers	Significant Deficiency and Noncompliance
<b>Prior Findings Not Repeated</b>				
A	23	2019	Inadequate Control over Receipt Processing	
B	23	2019	Inadequate Control over Interagency Agreements	
C	23	2019/2007	Inadequate Control over Employee Attendance Records	
D	23	2019/2011	Inadequate Control over Performance Evaluations	
E	24	2019/2015	Inadequate Control over State Property	
F	24	2019	Inadequate Control over Reconciliations	
G	24	2019	Inadequate Control over Payroll Files	
H	24	2019	Inadequate Control over Locally Held Funds	
I	25	2019	Inadequate Control over Report Submissions	

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

**EXIT CONFERENCE**

The Commission waived an exit conference in a correspondence from Clinton Everetts, Chief Fiscal Officer, on July 14, 2022. The responses to the recommendations were provided by Clinton Everetts, Chief Fiscal Officer, in a correspondence dated July 27, 2022.



**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, 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, 2021. 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 opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2021, 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 2021-001 through 2021-006.

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.

## **Report on 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.

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 in internal control is a deficiency, or a combination of deficiencies, in internal control, such

that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2021-001 through 2021-006 that we consider 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.

Adelfia LLC

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
July 27, 2022

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Inadequate 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 2019 (submitted in Fiscal Year 2020) and the Fiscal Year 2020 (submitted in Fiscal Year 2021) 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 2019 Report for multiple categories and did not trace to the Fiscal Year 2020 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 Fiscal Year 2020 Report was filed 39 days late.

The State Employment Records Act (5 ILCS 410/20) requires the Commission to collect, classify, maintain, and report certain employment statistics for women, disabled, and minority groups. Annual reports summarizing the information in a prescribed format are required to be filed with the Governor and/or Secretary by January 1 each year for the preceding year.

Commission management indicated the errors were due to employee error, conflicting priorities, and inadequate staffing.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Inadequate Control over Agency Workforce Reports) (Continued)

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 laws. (Finding Code No. 2021-001, 2019-006, 2017-005)

**RECOMMENDATION**

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

**COMMISSION RESPONSE**

We agree. The Commission will maintain supporting documentation and ensure the reports are submitted timely and accurately.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-002. **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 60 (5%) general vouchers tested, totaling \$6,185, were approved 2 to 7 days late.
  - Two of 40 (5%) contractual vouchers tested, totaling \$56,115, were approved between 61 and 84 days late.

The Illinois Administrative 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. 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.

- We also identified discrepancies and errors in the Commission's use of detail object codes:
  - One of 60 (2%) vouchers tested, totaling \$21, was charged to the wrong detail object code.

The Statewide Accounting Management System's Manual (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.

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.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-002. **FINDING** (Inadequate Control over Voucher Processing) (Continued)

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.

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. 2021-002, 2019-012)

**RECOMMENDATION**

We recommend the Commission:

- Strengthen controls over its voucher approvals by ensuring vouchers are timely approved; and
- Review vouchers to ensure the proper detail object codes are used.

**COMMISSION RESPONSE**

We agree. The Commission has made great improvements in our voucher processing since the last audit engagement. The Commission will continue to ensure vouchers are timely approved and are thoroughly reviewed for accuracy.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-003. **FINDING** (Noncompliance with the Guardianship and Advocacy Act)

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

During testing, we noted the following:

- 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.

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 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.

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.

Commission management indicated there were difficulties appointing new members and existing members are to serve until a replacement is appointed even after their terms have expired. 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. 2021-003, 2019-007, 2017-002, 2015-002, 2013-002, 11-02, 09-02)



STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-004. **FINDING** (Weaknesses Regarding Electronic Data Processing Procedures)

The Guardianship and Advocacy Commission (Commission) had weaknesses to ensure adequate controls over its electronic data processing (EDP) procedures.

During testing, we noted the following:

- The Commission was unable to locate one computer, totaling \$620, during their annual inventory. Although the Commission performed periodic scanning to identify social security numbers on equipment, the Commission could not determine if the missing computer contained confidential information at the time it was reported missing.
- The Commission had not developed an adequate disaster recovery plan to include two of its critical application systems, and had not conducted testing of its disaster recovery plan during the period under review.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Commission be accountable for the supervision, control and inventory of all items under its control. In addition, the Commission has the responsibility to ensure confidential information is protected from disclosure and provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

The *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) 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 competing priorities.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-004. **FINDING** (Weaknesses Regarding Electronic Data Processing Procedures)  
(Continued)

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. In addition, without an adequately documented and tested contingency plan, the Commission cannot ensure its critical systems could be recovered within an acceptable period, and therefore minimizing the impact associated with a disaster. (Finding Code No. 2021-004, 2019-008)

**RECOMMENDATION**

We recommend the Commission:

- Implement adequate controls to ensure confidential data is adequately protected with methods such as encryption; and
- Develop a Disaster Contingency Plan to cover all critical and major application systems.

**COMMISSION RESPONSE**

The Commission agrees with the recommendation. All new laptops, when acquired from Department of Innovation and Technology (DoIT), come with encryption software already installed to ensure confidential information is protected. In addition, while the Commission agrees the disaster recovery plan was not tested during the examination period, it was tested within a reasonable amount of time following the prior audit engagement's recommendation. Further, despite the disaster recovery plan being tested, the Commission agrees formal review was not documented and maintained.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-005. **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.

The Commission maintains computer systems that contain 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:

- Completed a risk assessment to identify and ensure adequate protection of information (i.e., confidential or personal information) most susceptible to attack.
- Classified its data to establish the types of information most susceptible to attack to ensure adequate protection.
- Performed periodic vulnerability scanning to ensure vulnerabilities were remediated timely and information assets were protected.

The *Framework for Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) 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 exceptions noted above were due to reliance on the Department of Innovation and Technology (DoIT).

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-005. **FINDING** (Weaknesses Regarding Cybersecurity Programs and Practices)  
(Continued)

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. 2021-005, 2019-010)

**RECOMMENDATION**

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

- Perform at least annually a risk assessment to identify and ensure adequate protection of information (i.e., confidential or personal information) most susceptible to attack;
- Classify its data to identify and ensure adequate protection of confidential and personal information; and
- Perform periodic vulnerability scanning to identify vulnerabilities and ensure vulnerabilities are remediated timely and information assets are protected.

**COMMISSION RESPONSE**

The Commission agrees the risk assessment was not completed during the examination period. However, it was completed within a reasonable amount of time following the prior audit engagement’s recommendation. In addition, vulnerability scans are also done periodically by the Department of Innovation and Technology (DoIT). Any detected vulnerabilities are then reported to the Commission’s IT staff and action is taken immediately. The Commission will continue to work with DoIT and formally review and document any vulnerabilities that are noted.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-006. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers)

The Guardianship and Advocacy Commission (Commission) had not implemented adequate internal controls over its service providers.

The Commission utilized service providers for hosting services, software as a service, infrastructure as a service, systems development and program maintenance. During our testing, we noted the Commission had not obtained System and Organization Control (SOC) reports or conducted independent internal control reviews of the service providers.

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.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

The Commission indicated they were unaware of the need to obtain and review SOC reports.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Commission does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2021-006)

**RECOMMENDATION**

We recommend the Commission:

- Obtain SOC reports or perform independent reviews of internal controls associated with service providers at least annually;
- Analyze the SOC reports obtained to determine the impact of the report's opinion and noted deviations;
- Obtain and review subservice provider SOC reports; and

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2021

2021-006. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers) (Continued)

- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Commission, and any compensating controls.

**COMMISSION RESPONSE**

The Commission agrees with the recommendation. A SOC report for one vendor was completed and a SOC report for another vendor was not necessary to be completed but documents related to a SOC report could be obtained. While a review of the information was completed, the Commission agrees formal review was not documented and maintained.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2021

A. **FINDING** (Inadequate Control over Receipt Processing)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over its receipt processing.

During the current examination, our testing noted the Commission ensured it processed its refund receipts correctly, maintained adequate segregation of duties over receipt processing, and if errors were noted during the reconciliation process, that they were corrected. As a result, this finding is not repeated. (Finding Code No. 2019-001)

B. **FINDING** (Inadequate Control over Interagency Agreements)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not maintain adequate controls over its interagency agreements.

During the current examination, our testing noted the Commission ensured interagency agreement records were properly tracked and maintained. As a result, this finding is not repeated. (Finding Code No. 2019-002)

C. **FINDING** (Inadequate Control over Employee Attendance Records)

During the prior examination, 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.

During the current examination, our testing noted the Commission ensured the retention and timely submission of timesheets in accordance with Commission policies. As a result, this finding is not repeated. (Finding Code No. 2019-003, 2017-001, 2015-001, 2013-001, 11-01, 09-01, 07-01)

D. **FINDING** (Inadequate Control over Performance Evaluations)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not exercise adequate internal control over conducting performance evaluations for its employees.

During the current examination, our testing noted the Commission complied with the Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) and ensured performance evaluations were conducted in a timely manner. As a result, this finding is not repeated. (Finding Code No. 2019-004, 2017-003, 2015-003, 2013-003, 11-03)

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2021

E. **FINDING** (Inadequate Control over State Property)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not exercise adequate control over the recording and reporting of State property.

During the current examination, our testing noted the Commission implemented procedures to ensure adequate control over the recording and reporting of State property. As a result, this finding is not repeated. (Finding Code No. 2019-005, 2017-004, 2015-004)

F. **FINDING** (Inadequate Control over Reconciliations)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not exercise adequate control over monthly reconciliations.

During the current examination, our testing noted the Commission implemented procedures to ensure performance of monthly reconciliations against reports prepared by the Comptroller since the prior year report was released. As a result, this finding is not repeated. (Finding Code No. 2019-009)

G. **FINDING** (Inadequate Control over Payroll Files)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not exercise adequate control over payroll files.

During the current examination, our testing noted the Commission ensured adequate controls over payroll files and employee documentation; however, we continued to note certain immaterial conditions of noncompliance. As such, this matter was reported in the Commission's *Independent Accountant's Report of Immaterial Findings*. (Finding Code No. 2019-011)

H. **FINDING** (Inadequate Control over Locally Held Funds)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over its locally held funds.

During the current examination, our testing noted the Commission ensured the locally held funds records were complete and accurate. As a result, this finding is not repeated. (Finding Code No. 2019-013)

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2021

I. **FINDING** (Inadequate Control over Report Submissions)

During the prior examination, the Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over report submissions.

During the current examination, our testing noted the Commission ensured reports were reviewed for accuracy, timely filed as required, and retained documentation of the submitted reports since the prior year report was released. As a result, this finding is not repeated. (Finding Code No. 2019-014)

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

**DISCLOSURES REPORT**

**SUMMARY**

A reading of the accompanying report components of the Guardianship and Advocacy Commission (Commission) was performed by Adelfia LLC.

**ACCOUNTANT'S REPORT**

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

**EXIT CONFERENCE**

The Commission waived an exit conference in a correspondence from Clinton Everetts, Chief Fiscal Officer, on July 14, 2022.



**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON DISCLOSURES ACCOMPANYING A**  
**STATE COMPLIANCE EXAMINATION REPORT**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

***Disclosures Accompanying a State Compliance Examination Report***

Management of the State of Illinois, Guardianship and Advocacy Commission (Commission) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Commission's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Commission, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Commission we obtained as part of the Commission's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

Adelfia LLC

SIGNED ORIGINAL ON FILE

Chicago, Illinois  
July 27, 2022

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**

Expenditure Authority for Fiscal Year 2021

Fifteen Months Ended September 30, 2021

Public Act 101-0637 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed
<b>APPROPRIATED FUNDS</b>					
<b>General Revenue Fund - 001</b>					
Operational Expenses	\$ 10,209,700	\$ 9,466,260	\$ 526,158	\$ 9,992,418	\$ 217,282
Subtotal - Fund 001	<u>\$ 10,209,700</u>	<u>\$ 9,466,260</u>	<u>\$ 526,158</u>	<u>\$ 9,992,418</u>	<u>\$ 217,282</u>
<b>Guardianship and Advocacy Fund - 297</b>					
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 2,997,900	\$ 2,139,933	\$ 241,009	\$ 2,380,942	\$ 616,958
Subtotal - Fund 297	<u>\$ 2,997,900</u>	<u>\$ 2,139,933</u>	<u>\$ 241,009</u>	<u>\$ 2,380,942</u>	<u>\$ 616,958</u>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 13,207,600</u>	<u>\$ 11,606,193</u>	<u>\$ 767,167</u>	<u>\$ 12,373,360</u>	<u>\$ 834,240</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u>\$ 13,207,600</u>	<u>\$ 11,606,193</u>	<u>\$ 767,167</u>	<u>\$ 12,373,360</u>	<u>\$ 834,240</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

Sixteen Months Ended October 31, 2020

Public Act 101-0007 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to October 31	Total Expenditures 16 Months Ended October 31	Balances Lapsed
<b>APPROPRIATED FUNDS</b>					
<b>General Revenue Fund - 001</b>					
Operational Expenses	\$ 10,209,700	\$ 8,955,845	\$ 509,065	\$ 9,464,910	\$ 744,790
Subtotal - Fund 001	<u>\$ 10,209,700</u>	<u>\$ 8,955,845</u>	<u>\$ 509,065</u>	<u>\$ 9,464,910</u>	<u>\$ 744,790</u>
<b>Guardianship and Advocacy Fund - 297</b>					
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 2,300,000	\$ 881,810	\$ 843,095	\$ 1,724,905	\$ 575,095
Subtotal - Fund 297	<u>\$ 2,300,000</u>	<u>\$ 881,810</u>	<u>\$ 843,095</u>	<u>\$ 1,724,905</u>	<u>\$ 575,095</u>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 12,509,700</u>	<u>\$ 9,837,655</u>	<u>\$ 1,352,160</u>	<u>\$ 11,189,815</u>	<u>\$ 1,319,885</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u>\$ 12,509,700</u>	<u>\$ 9,837,655</u>	<u>\$ 1,352,160</u>	<u>\$ 11,189,815</u>	<u>\$ 1,319,885</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of October 31, 2020.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	2021	2020	2019
	P.A. 101-0637	P.A. 101-0007	P.A. 100-0586 P.A. 101-0007
<b>APPROPRIATED FUNDS</b>			
<b>General Revenue Fund - 001</b>			
Expenditure Authority	\$ 10,209,700	\$ 10,209,700	\$ 9,967,500
Expenditures			
Operational Expenses	\$ 9,992,418	\$ 9,464,910	\$ 9,602,745
Total Expenditures	\$ 9,992,418	\$ 9,464,910	\$ 9,602,745
Balances Lapsed	\$ 217,282	\$ 744,790	\$ 364,755
<b>Guardianship and Advocacy Fund - 297</b>			
Expenditure Authority	\$ 2,997,900	\$ 2,300,000	\$ 2,400,000
Expenditures			
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 2,380,942	\$ 1,724,905	\$ 1,632,180
Total Expenditures	\$ 2,380,942	\$ 1,724,905	\$ 1,632,180
Balances Lapsed	\$ 616,958	\$ 575,095	\$ 767,820
<b>TOTAL APPROPRIATED FUNDS</b>			
Expenditure Authority	\$ 13,207,600	\$ 12,509,700	\$ 12,367,500
Expenditures	12,373,360	11,189,815	11,234,925
Balances Lapsed	\$ 834,240	\$ 1,319,885	\$ 1,132,575

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021, and October 31, 2020.

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: The Commission received appropriations during Fiscal Year 2021 from Public Act 101-0637. In addition, the Commission received appropriations during Fiscal Year 2020 from Public Act 101-

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF NET EXPENDITURES  
 BY MAJOR ACTIVITY**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2021	2020	2019
<b>EXPENDITURE STATISTICS</b>			
<b>All State Treasury Funds</b>			
Total Operations Expenditures:	\$ 12,360	\$ 11,190	\$ 11,231
Percentage of Total Expenditures:	99.9%	100.0%	100.0%
Personal Services	9,248	8,950	9,094
Other Payroll Costs	735	686	742
All Other Operating Expenditures	2,377	1,554	1,395
Total Refund Expenditures:	\$ 13	\$ -	\$ 4
Percentage of Total Expenditures:	0.1%	0.0%	0.0%
<b>GRAND TOTAL - ALL EXPENDITURES:</b>	<b>\$ 12,373</b>	<b>\$ 11,190</b>	<b>\$ 11,235</b>

Note 1: Expenditures were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021, October 31, 2020, and November 30, 2019.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

**Fiscal Year 2021 Compared to Fiscal Year 2020**

**General Revenue Fund - 001**

The Commission did not have any significant variations in expenditures.

**Guardianship and Advocacy Commission 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 increase in payments for goods and services pursuant to the consolidation of Information Technology Infrastructure by the Department of Information Technology.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 001**

The Commission did not have any significant variations in expenditures.

**Guardianship and Advocacy Commission Fund - 297**

The Commission did not have any significant variations in expenditures.

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

**Fiscal Year 2021**

**General Revenue Fund – 001**

The Commission did not have any significant Lapse Period spending.

**Guardianship and Advocacy Commission Fund - 297**

The Commission did not have any significant Lapse Period spending.

**Fiscal Year 2020**

**General Revenue Fund – 001**

The Commission did not have any significant Lapse Period spending.

**Guardianship and Advocacy Commission Fund - 297**

The Commission processed payments for Panoramic, the new case management system, during Fiscal Year 2020 lapse period.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Years Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>General Revenue Fund - 001</b>			
Jury Duty and Recoveries	\$ 10	\$ 59	\$ 17
Prior Year Refunds	1,791	2,027	-
Total receipts, per the Commission's records	<u>\$ 1,801</u>	<u>\$ 2,086</u>	<u>\$ 17</u>
Add: Processing Errors by the Commission*	\$ -	\$ -	\$ 6,691
Less: Deposits in Transit, End of Year	-	2,027	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,801</u>	<u>\$ 59</u>	<u>\$ 6,708</u>
<b>Guardianship and Advocacy Commission Fund - 297</b>			
Fee Assessments	\$ 168,789	\$ 237,463	\$ 123,129
Cook County Reimbursements	19,795	92,874	41,764
Prior Year Refunds	-	6,744	-
Prior Year Warrant Voids	71	-	-
Total receipts, per the Commission's records	<u>\$ 188,655</u>	<u>\$ 337,081</u>	<u>\$ 164,893</u>
Add: Deposits in Transit, Beginning of Year	\$ 37,963	\$ 18,400	\$ 2,080
Add: Processing Errors by the Commission*	-	-	4,668
Less: Deposits in Transit, End of Year	1,500	37,963	18,400
Deposits, Recorded by the State Comptroller	<u>\$ 225,118</u>	<u>\$ 317,518</u>	<u>\$ 153,241</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Receipts, per the Commission's records	\$ 190,456	\$ 339,167	\$ 164,910
Add: Deposits in Transit, Beginning of Year	37,963	18,400	2,080
Add: Processing Errors by the Commission	-	-	11,359
Less: Deposits in Transit, End of Year	1,500	39,990	18,400
Deposits, Recorded by the State Comptroller	<u>\$ 226,919</u>	<u>\$ 317,577</u>	<u>\$ 159,949</u>

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

**Fiscal Year 2021 Compared to Fiscal Year 2020**

**General Revenue Fund - 001**

The Commission did not have any significant variations in receipts between Fiscal Year 2021 and Fiscal Year 2020.

**Guardianship and Advocacy Commission Fund - 297**

Fee Assessments

The decrease in revenue was due to less stand-alone fee petitions being available to pursue during court hearings in Fiscal Year 2021 compared to Fiscal Year 2020. In addition, there was also a decrease in Ward Fees received by the Commission as the Do Not Resuscitate cases increased due to COVID-19.

Cook County Reimbursements

The decrease in revenue was due to the timing of when the Commission received reimbursements from Cook County. In addition, the Sangamon County Illinois Assisted Outpatient Treatment grant between the Commission and the Southern Illinois University has ended.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 001**

The Commission did not have any significant variations in receipts between Fiscal Year 2020 and Fiscal Year 2019.

**Guardianship and Advocacy Commission Fund - 297**

Fee Assessments

The increase in revenue was due to the Commission making a more concerted effort to pursue stand-alone fee petitions during litigation and increasing guardianship fees collected.

Cook County Reimbursements

The increase in revenue was due to the timing of when the Commission received reimbursements from Cook County.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF LOCALLY-HELD FUND RECEIPTS AND DISBURSEMENTS**

For the Fiscal Years Ended June 30,

	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b><u>LOCALLY-HELD FUND</u></b>			
<b>Ward Trust Fund - 1162</b>			
Balance, Beginning of the Fiscal Year	\$ 3,261,411	\$ 2,699,570	\$ 2,696,730
Receipts	3,969,349	4,348,430	3,864,491
Disbursements	(3,800,971)	(3,786,589)	(3,861,651)
Balance, End of the Fiscal Year	\$ 3,429,789	\$ 3,261,411	\$ 2,699,570

Note 1: These balances were obtained from the Commission's records and have been reconciled to the Commission's *Report of Receipts and Disbursements for Locally Held Funds* for each locally held fund submitted to the Office of State Comptroller as of June 30, 2021, and June 30, 2020.

Note 2: This schedule is presented on the cash basis of accounting.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2021

	<u>Equipment</u>
Balance at July 1, 2019	\$ 328,230
Additions	15,566
Deletions	(15,566)
Net Transfers	<u>(27,300)</u>
Balance at June 30, 2020	<u><u>\$ 300,930</u></u>
Balance at July 1, 2020	\$ 300,930
Additions	720
Deletions	-
Net Transfers	<u>(48,521)</u>
Balance at June 30, 2021	<u><u>\$ 253,129</u></u>

Note 1: These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the two years ended June 30, 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2021

(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. N 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.

***Legal Advocacy Services Division (LAS)***

LAS program measures exemplify a high rate of legal services at an extremely efficient cost. In fiscal year 2020, 7,221 clients were served at an average cost of \$263 per client, and 9,689 cases were handled at an average cost of \$196 per case. When compared to private sector legal rates, the LAS budget represents only 26% of private sector costs for the same number of legal hours.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
 For the Two Years Ended June 30, 2021

(NOT EXAMINED)

LAS outcome measures focus on the program's ability to advance mental health case law when cases of sufficient merit reach a higher court; in fiscal year 2020, nine cases were referred to a higher court. The LAS also assists individuals with mental health advance directives as a means to self-direct future service provision; the LAS assisted with 590 requests for mental health treatment declarations in fiscal year 2020.

<u>Number of:</u>	<u>Fiscal Year</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Cases handled	8,000	9,869	8,541
Clients served	7,000	7,221	7,007
LAS hearings	400	465	449
LAS appeals	20	10	13
Appeals handled at trial level	15	9	22
LAS petitions	7,500	7,901	6,734
Requests for information, referrals, or assistance	1,000	873	879
Requests for assistance with advance directives	500	590	1,285
Special education trainings staff attended	15	5	19

***Human Rights Authority Division (HRA)***

HRA measures focus on the program's ability to negotiate improved disability rights protections with service providers when rights violations are investigated, substantiated, and corrected. Substantiated rights violations result in recommendations that focus on systemic changes to a provider's policies, procedures, and/or practices that benefit both current and future service consumers. In fiscal year 2020, 89% of recommendations issued were accepted and implemented by disability service providers investigated. Implemented recommendations impacted 37,463 persons with disabilities at an average cost of \$30 per person.

<u>Number of:</u>	<u>Fiscal Year</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Information & referral inquiries handled	180	184	193
Cases handled	280	291	303
Recommendations for improvement issued to service providers for substantiated findings	120	120	113
Recommendations accepted and implemented by service providers	102	107	98
Investigative reports of findings	70	89	76
Internal cross-divisional referrals	25	27	24

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
 For the Two Years Ended June 30, 2021

(NOT EXAMINED)

***Office of State Guardian Division (OSG)***

The OSG served as guardian for 5,237 persons with disabilities in fiscal year 2020. Alternative guardianship sources are sought, when possible, and were found in 30% of referrals in fiscal year 2020. When appropriate, the OSG seeks community living options for its wards, with 47% residing in the community during fiscal year 2020. The average OSG caseload remains high at 114 per caseworker. In fiscal year 2020, the highest regional caseload was 152. OSG output measures demonstrate the numerous case management activities completed on behalf of OSG wards and intake callers at an average rate of \$1,425 per individual served in fiscal year 2020.

<u>Number of:</u>	<u>Fiscal Year</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Intake coordinators	3	3	3
OSG attorneys	7	7	7
OSG representatives handling estate cases	6	6	6
OSG representatives handling person cases	41	37	29
Public Service Administrators	5	6	6
Merit Compensation Managers	6	4	4
Visits completed to wards on a quarterly basis	18,200	18,139	19,159
Medical consents given in response to requests from service providers	15,000	14,983	13,373
Commission intakes	1,500	1,437	1,037
Inquiries specifically about guardianship	775	763	1,018
Wards served	5,300	5,237	5,139
Clients served	5,750	5,731	6,157
Care plans reviewed in response to service provider requests	4,525	4,516	4,109
New temporary appointment petitions filed by outside attorneys appointing OSG	400	396	370
Discharges	475	438	507
Supplemental contracts with OSG wards	4,000	3,968	1,604
Fiduciary transaction performed on behalf of ward's estates	12,500	12,249	12,227

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
 For the Two Years Ended June 30, 2021

(NOT EXAMINED)

***General Cross-Divisional Projects Program***

The General Cross-Divisional Projects program seeks to provide internal staff development, enhance public awareness of the Commission's service, predict demographic trends specific to Commission services, and target OSG wards who may be eligible for rights restorations. In fiscal year 2020, 345 trainings were provided internally to program staff, 683 outreach activities occurred, 28,700 persons were identified as potential Commission clients, and 24 wards were identified as eligible for rights restorations.

<u>Number of:</u>	<u>Fiscal Year</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Internal programmatic or overarching trainings provided to staff	300	345	413
Individuals who may need Commission services	26,000	28,700	25,000
Outreach activities and publications	575	883	809
OSG wards eligible for rights restoration	20	24	21

**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 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.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2021	2020	2019
<b><u>AVERAGE FULL-TIME EMPLOYEES</u></b>			
General Office/Clerical	16	17	19
Office of the State Guardian	63	64	62
Legal Advocacy Services	16	15	14
Human Rights Authority	11	9	10
Total Full-Time Equivalent Employees	106	105	105

Note 1: This schedule presents the average number of employees, by function, at the Commission.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2021	2020	2019
<b><u>GRAND TOTAL – ENTIRE COMMISSION</u></b>			
Overtime Hours Paid	864	318	101
Compensatory Hours Granted	1,185	1,514	3,087
<b>Total</b>	2,049	1,832	3,188
Value of Overtime Hours Paid	\$ 38,028	\$ 14,485	\$ 2,883
Value of Compensatory Hours Granted	52,350	62,192	53,865
<b>Total Costs</b>	\$ 90,378	\$ 76,677	\$ 56,748

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.