



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

William G. Holland, Auditor General

**SUMMARY REPORT DIGEST**

**JOINT COMMITTEE ON ADMINISTRATIVE RULES**

Compliance Examination  
 For the Two Years Ended June 30, 2014

Release Date: March 18, 2015

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2006		14-1	
Category 2:	0	1	1				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>				
<b>FINDINGS LAST AUDIT: 2</b>							

**SYNOPSIS**

- (14-1) The Committee exercised inadequate control over the recording of its property and equipment.

**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.

{Expenditures and Activity Measures are summarized on next page.}

**JOINT COMMITTEE ON ADMINISTRATIVE RULES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014**

<b>EXPENDITURE STATISTICS</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Total Expenditures.....</b>	<b>\$ 1,082,676</b>	<b>\$ 981,617</b>	<b>\$ 954,856</b>
<b>OPERATIONS TOTAL.....</b>	<b>\$ 1,082,676</b>	<b>\$ 981,617</b>	<b>\$ 954,856</b>
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	939,894	840,415	809,475
Other Payroll Costs (FICA, Retirement).....	104,262	95,156	90,331
All Other Operating Expenditures.....	38,520	46,046	55,050
<b>Total Receipts.....</b>	<b>\$ 16,007</b>	<b>\$ 1,967</b>	<b>\$ 47,922</b>
<b>Average Number of Employees (Not Examined).....</b>	<b>16</b>	<b>16</b>	<b>15</b>

<b>AGENCY EXECUTIVE DIRECTOR</b>
During Examination Period: Ms. Vicki Thomas
Currently: Ms. Vicki Thomas

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**PROPERTY CONTROL WEAKNESS**

The Committee did not exercise adequate control over the recording of its property and equipment. During our testing, we noted the following:

**Items not recorded on property records**

- Four equipment items observed, totaling \$1,275, were not recorded on the Committee's property records.

**Items not properly tagged**

- Two of 40 (5%) items tested, totaling \$595, were not properly tagged.

**Items at different locations**

- Thirty-two of 80 (40%) items tested were located at different locations than on the inventory listing. (Finding 1, Page 9) **This finding has been repeated since 2006.**

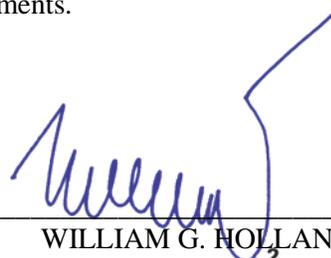
We recommended the Committee strengthen internal controls over equipment and ensure all equipment items are accurately recorded on the Committee's property records.

**Committee agrees with the auditors**

Committee officials agreed with the recommendation and stated they would strive to timely adjust and maintain its property records. (*For previous response, see Digest Footnote #1*)

**AUDITOR'S OPINION**

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



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WILLIAM G. HOLLAND  
Auditor General

WGH: PH

**AUDITORS ASSIGNED**

This examination was performed by the Office of the Auditor General's staff.

## **DIGEST FOOTNOTES**

### **#1 - PROPERTY CONTROL WEAKNESSES (Previous Committee Response)**

2012: JCAR officials agreed with the finding and will complete reports on time in the future and ensure that all property is timely recorded.