

**JOINT COMMITTEE ON ADMINISTRATIVE RULES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

EXPENDITURE STATISTICS	2021	2020	2019
Total Expenditures.....	\$ 982,045	\$ 943,148	\$ 933,599
OPERATIONS TOTAL.....	\$ 982,045	\$ 943,148	\$ 933,599
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	841,155	816,227	800,616
Other Payroll Costs (FICA, Retirement).....	94,132	89,435	89,200
All Other Operating Expenditures.....	46,758	37,486	43,783
Total Receipts.....	\$ 373	\$ 8,048	\$ 16,015
Average Number of Employees.....	14	14	14

AGENCY DIRECTOR
During Examination Period: Ms. Vicki Thomas
Currently: Ms. Kimberly Schultz (effective 1/1/21)

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

VOUCHER PROCESSING WEAKNESSES

The Joint Committee on Administrative Rules (Committee) did not exercise adequate control over voucher processing.

During testing of 73 non-payroll vouchers, we noted the following:

Vouchers not date stamped

- Three (4%) vouchers tested, totaling \$153, were not date stamped when received by the Committee. As such, we were unable to determine if the vouchers were approved timely.

Vouchers approved late

- Five (7%) vouchers tested, totaling \$639, were approved 10 to 59 days late. (Finding 1, page 11)

We recommended the Committee strengthen controls over voucher processing to ensure date of receipt is properly documented and invoices are timely paid.

Committee agreed with recommendation

The Committee agreed with the finding and will work to implement the recommendation.

OTHER FINDINGS

The remaining findings pertain to inadequate controls over employee records and information systems. We will review the Committee's progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Committee for the two years ended June 30, 2020, as required by the Illinois State Auditing Act. The accountants stated the Committee complied, in all material respects, with the requirements described in the report.

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

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:SDW