



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**LEGISLATIVE AUDIT COMMISSION**

State Compliance Examination  
 For the Two Years Ended June 30, 2023

Release Date: May 29, 2025

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Repeat Findings</b>			
Category 2:	2	0	2				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>2</b>				
<b>FINDINGS LAST AUDIT: 0</b>							

**INTRODUCTION**

The Legislative Audit Commission’s (Commission) primary duty is to review reports received from the Auditor General and take action thereon and make recommendations to the General Assembly. The Commission also determines what remedial measures, if any, are needed; determines whether special studies and investigations are needed; and, if deemed necessary, directs the Auditor General to undertake such studies or investigations.

**SYNOPSIS**

- (23-2) The Legislative Audit Commission did not exercise adequate controls over employee travel.

**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.

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER TRAVEL**

The Legislative Audit Commission (Commission) did not exercise adequate controls over employee travel.

During the testing of six travel vouchers, we noted the following:

**Approval date not included**

- One (17%) travel voucher tested, totaling \$1,567, did not include the approval date. As a result, we were unable to determine if the voucher was approved in a timely manner.

**Lodging rate was in excess of allowable amount**

- For one (17%) travel voucher tested, we noted the lodging rate was in excess of the allowable amount by \$172. The Commission was unable to provide documentation showing the excess was pre-approved.

**Reimbursement was not supported**

- For one (17%) voucher tested, we noted a taxi cab reimbursement for \$25 for a ride totaling less than two miles. While reviewing the supporting documentation, we noted a charge, totaling \$22, labeled as “extra” on the taxi receipt. When we inquired the reason for the charge, the Commission was unable to provide an explanation. (Finding 2, Pages 9-10)

We recommended the Commission strengthen controls and ensure travel vouchers are timely and properly approved for acceptable charges.

**Commission accepted recommendation**

The Commission accepted the recommendation and stated it will ensure future travel vouchers are reviewed and approved timely and submitted correctly.

**OTHER FINDING**

The remaining finding pertained to inadequate controls over receipts and reconciliations. 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, 2023, 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 the Office of the Auditor General's staff.

**SIGNED ORIGINAL ON FILE**

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COURTNEY DZIERWA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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