



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**LEGISLATIVE PRINTING UNIT**

Compliance Examination  
 For the Two Years Ended June 30, 2019

Release Date: July 16, 2020

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>1</b>	<b>0</b>	<b>1</b>	<b>No Repeat Findings</b>			
Category 2:	1	0	1				
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>							

**SYNOPSIS**

- (19-01) The Unit did not maintain adequate controls over its property and related reporting.
- (19-02) The Unit did not approve vouchers for payment in a timely manner.

**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.

**LEGISLATIVE PRINTING UNIT  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019**

<b>EXPENDITURE STATISTICS</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Total Expenditures.....</b>	<b>\$ 2,076,751</b>	<b>\$ 2,115,322</b>	<b>\$ 2,097,969</b>
OPERATIONS TOTAL.....	\$ 2,076,751	\$ 2,115,322	\$ 2,097,969
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	1,218,085	1,207,196	1,242,261
Other Payroll Costs (FICA, Retirement).....	136,752	135,945	138,934
All Other Operating Expenditures.....	721,914	772,181	716,774
<b>Total Receipts.....</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ 600</b>
<b>Average Number of Employees.....</b>	<b>24</b>	<b>25</b>	<b>26</b>

<b>UNIT DIRECTOR</b>
During Examination Period: Mr. Ronald Rhone
Currently: Mr. Ronald Rhone

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER STATE PROPERTY**

The Unit did not maintain adequate controls over its property and related reporting. During testing, we noted the following:

**Acquired items not added to property records timely**

- Our testing identified the acquisition of 33 items, totaling \$251,580, which were not added to the Unit's property records during the examination period. These items were subsequently added to the Unit's property records during Fiscal Year 2020. The untimely recording of these items resulted in the Unit's *Agency Report of State Property* (Form C-15) being understated by \$233,070 and \$251,580 as of June 30, 2018, and June 30, 2019, respectively.

**Quarterly reports understated**

- We identified three vouchers, totaling \$11,059, which may have contained property items not recorded on the Unit's property records at all. Each of these vouchers was processed with an equipment-oriented detail object code and exceeded \$1,000.

**Items not marked with property tag numbers**

- Four of 40 (10%) equipment items tested, totaling \$622,422, were not physically marked with the property tag numbers as indicated on the Unit's property listing.

**Quarterly report filed late**

- One of eight (13%) quarterly Form C-15 was filed six days late. (Finding 1, pages 9-10)

We recommended the Unit strengthen its internal controls over State property by timely recording equipment additions, ensuring Form C-15s are complete and submitted to the Office of the State Comptroller timely, and physically marking all required items with property tags.

**Unit officials agreed**

The Unit agreed with our recommendation.

**UNTIMELY VOUCHER APPROVALS**

The Unit did not approve vouchers for payment in a timely manner.

**Vouchers approved 2 to 124 days late**

During testing, we noted 34 of 60 (57%) vouchers tested, totaling \$244,700, were approved between 2 and 124 days late. (Finding 2, page 11)

We recommended the Unit ensure vouchers are approved for payment timely.

**Unit officials agreed**

The Unit agreed with our recommendation.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Unit for the two years ended June 30, 2019, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2019-001. Except for the noncompliance described in this finding, the accountants stated the Unit 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

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