



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE LIEUTENANT GOVERNOR**

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

Release Date: February 8, 2024

FINDINGS THIS AUDIT: 4	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>	2021		1, 2	
Category 2:	1	3	4	2019		3	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>1</b>	<b>3</b>	<b>4</b>				
FINDINGS LAST AUDIT: 3							

**SYNOPSIS**

- (23-1) The Office did not comply with certain provisions of statutory mandates related to boards, commissions, and committees and lacked sufficient internal controls to ensure compliance.

**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

### **NONCOMPLIANCE WITH STATUTORY MANDATES**

The Office did not comply with certain provisions of statutory mandates related to boards, commissions, and committees and lacked sufficient internal controls to ensure compliance.

We noted the Office:

#### **Appointments to boards and other entities were filled late or not at all**

- Failed to appoint 7 members to the Restore, Reinvest, and Renew Program Board.
- Appointed one member to the Illinois America 250 Commission 377 days after the effective date of the Act.
- Did not appoint 10 public members from affected counties to the Military Economic Development Committee.
- Failed to appoint 7 members representing stakeholder groups to the Commission on Children of Incarcerated Parents and filled 3 appointments between 72 and 81 days late. (Finding 1, pages 8-9).

We recommended the Office implement a system of controls to ensure they identify all applicable State laws, timely appoint members and meet other mandated responsibilities for boards and other entities to help ensure the purpose of such entities is achieved.

#### **Office agreed**

The Office agreed with the recommendation and stated processes are being implemented to assess vacancies or expired terms and make the required appointments. The Office also noted the Illinois America 250 Commission Act does not provide a deadline by which the appointment should be made.

### **OTHER FINDINGS**

The remaining findings pertain to cybersecurity, controls over personal services, and utilization of the State's enterprise resource planning system. We will review the Office'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 Office for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Office complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by West & Company, LLC.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
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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