



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**LEGISLATIVE ETHICS COMMISSION**

Compliance Examination  
 For the Two Years Ended June 30, 2020

Release Date: September 21, 2021

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>	2010		20-01	
Category 2:	0	2	2	2008		20-02	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>0</b>	<b>2</b>	<b>2</b>				
<b>FINDINGS LAST AUDIT: 2</b>							

**SYNOPSIS**

- (20-01) The Commission did not comply with certain procedural requirements established by State laws and regulations.

<p><b>Category 1:</b> Findings that are <b>material weaknesses</b> in internal control and/or a <b>qualification</b> on compliance with State laws and regulations (material noncompliance).</p> <p><b>Category 2:</b> Findings that are <b>significant deficiencies</b> in internal control and <b>noncompliance</b> with State laws and regulations.</p> <p><b>Category 3:</b> Findings that have <b>no internal control issues but are in noncompliance</b> with State laws and regulations.</p>
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**LEGISLATIVE ETHICS COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020**

<b>EXPENDITURE STATISTICS</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total Expenditures.....</b>	<b>\$ 190,217</b>	<b>\$ 238,227</b>	<b>\$ 131,249</b>
OPERATIONS TOTAL.....	\$ 190,217	\$ 238,227	\$ 131,249
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	170,361	107,437	37,736
Other Payroll Costs (FICA, Retirement).....	10,991	5,243	544
All Other Operating Expenditures.....	8,865	125,547	92,969
<b>Total Receipts.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Average Number of Employees.....</b>	<b>4</b>	<b>4</b>	<b>3</b>

\*Note: The Office of the Legislative Inspector General and the Legislative Ethics Commission shared an appropriation and expenditure data. In Fiscal Year 2018, Fiscal Year 2019, and Fiscal Year 2020, both entities were reported under the Legislative Ethics Commission's agency code.

**AGENCY DIRECTOR**

During Examination Period: Mr. Randy Erford (7/1/18 - 4/30/19), Ms. Laurie Eby (Acting) (Effective 5/1/19)  
Currently: Ms. Laurie Eby (Acting)

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**PROCEDURAL DEFICIENCIES**

The Legislative Ethics Commission (Commission) did not comply with certain procedural requirements established by State laws and regulations.

During testing, we noted the following:

**Harassment and discrimination prevention training activity reports not published on website**

**Form I-9 not retained**

**Quarterly reports not filed with the State Library**

**State Library was not informed of the person responsible for distribution**

- The Commission did not publish on their website the harassment and discrimination prevention training activity reports received from applicable agencies.
- The Commission did not retain a U.S. Citizenship and Immigration Services (USCIS) I-9 Employment Eligibility Verification Form (Form I-9) on file for one of three (33%) employees tested.
- The Commission did not file copies of their quarterly reports with the State Government Report Distribution Center at the State Library. We could not locate evidence to substantiate 8 of 8 (100%) quarterly reports required to be filed during the examination period were filed with the State Government Report Distribution Center.
- The Commission did not inform the Government Documents Section of the State Library in writing of its person(s) responsible for the distribution of documents annually by January 15 in Fiscal Year 2019, and July 15 in Fiscal Year 2020, and within two weeks after any changes to the annual filing. (Finding 2, pages 10-12). **This finding has been repeated since 2010.**

We recommended the Commission publish reports of harassment and discrimination prevention training activities received on its website, ensure a Form I-9 is retained for each employee, file copies of their quarterly reports with the State Government Report Distribution Center at the State Library, and inform the Government Documents Section of the State Library in writing of its person(s) responsible for the distribution of documents annually by July 15 and within two weeks after any changes to the annual filing.

**Commission agreed**

The Commission agreed with our recommendation.

## **OTHER FINDINGS**

The remaining finding pertains to an inadequate segregation of duties in the areas of expenditure control and State property. We will review the Commission's progress towards the implementation of our recommendations in our next compliance examination.

## **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Commission for the two years ended June 30, 2020, 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 compliance examination was conducted by the Office of the Auditor General's staff.

**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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