



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**

Compliance Examination  
 For the Two Years Ended June 30, 2014

Release Date: September 13, 2018

| FINDINGS THIS AUDIT: 1 | 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> | 2010           |            | 14-01      |            |
| Category 2:            | 0                                   | 1        | 1        |                |            |            |            |
| Category 3:            | <u>0</u>                            | <u>0</u> | <u>0</u> |                |            |            |            |
| <b>TOTAL</b>           | <b>0</b>                            | <b>1</b> | <b>1</b> |                |            |            |            |
| FINDINGS LAST AUDIT: 1 |                                     |          |          |                |            |            |            |

**SYNOPSIS**

- (14-01) The Office did not comply with certain procedural requirements established by State laws and regulations.

**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.

{Expenditures and Activity Measures are summarized on next page.}

**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2014**

| <b>EXPENDITURE STATISTICS</b>               | <b>2014</b> | <b>2013</b> | <b>2012</b> |
|---|-------------|-------------|-------------|
| <b>Total Expenditures*</b> .....            | \$ 120,765  | \$ 104,894  | \$ 112,604  |
| <b>OPERATIONS TOTAL</b> .....               | \$ 120,765  | \$ 104,894  | \$ 112,604  |
| % of Total Expenditures.....                | 100.0%      | 100.0%      | 100.0%      |
| Personal Services.....                      | 108,489     | 93,934      | 101,942     |
| Other Payroll Costs (FICA, Retirement)..... | 5,989       | 4,988       | 5,600       |
| All Other Operating Expenditures.....       | 6,287       | 5,972       | 5,062       |
| <b>Average Number of Employees</b> .....    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

\*Note: The Office of the Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In Fiscal Year 2013 and Fiscal Year 2014, both entities were reported under the Legislative Ethics Commission's agency code.

| <b>SELECTED ACTIVITY MEASURES<br/>(Not Examined)</b> | <b>2014</b> | <b>2013</b> | <b>2012</b> |
|--|-------------|-------------|-------------|
| Allegations Received.....                            | 13          | 14          | 30          |
| Investigations Initiated.....                        | 13          | 14          | 30          |
| Investigations Concluded.....                        | 22          | 20          | 20          |
| Open Investigations at June 30.....                  | 0           | 9           | 15          |

| <b>LEGISLATIVE INSPECTOR GENERAL</b> |  |
|--------------------------------------|--|
| During Examination Period:           | Mr. Thomas J. Homer (07/01/12 - 06/30/14)      |
| Currently:                           | Ms. Julie Porter (Acting) (05/30/18 - Present) |

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**PROCEDURAL DEFICIENCIES**

The Office of the Legislative Inspector General (Office) did not comply with certain procedural requirements established by State laws and regulations. While we noted some overall improvements since the Office's last examination, we continued to note the following procedural deficiencies:

**Required reports not filed timely**

- The Office did not file two annual Fiscal Control and Internal Auditing Act (Act) certifications with the Office of the Auditor General timely, as the Fiscal Year 2013 report was filed 28 days late and the Fiscal 2014 report was filed 8 days late.
- The Office did not timely submit one of two (50%) State property inventory certifications to the Department of Central Management Services (CMS), which was filed 99 days late.
- The Office submitted one of four (25%) Travel Headquarters Reports (Form TA-2) to the Legislative Audit Commission 73 days late. (Finding 1, pages 9 - 10). **This finding has been repeated since 2010.**

We recommended the Office timely submit its annual internal control certification to the Office of the Auditor General as required by the Act, the required property reports in accordance with the Illinois Administrative Code, and the Form TA-2 reports to the Legislative Audit Commission.

**Office declined to provide response**

The Office declined to provide a response to the finding. (*For the previous Office response, see Digest Footnote #1.*)

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2014, 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 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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**DIGEST FOOTNOTES**

**#1 – Procedural Deficiencies – Previous Office Response**

2012: Accepted. With respect to the items listed, I have limited knowledge as the responsibility for those matters has been delegated to the Executive Director of the Legislative Ethics Commission pursuant to an Intergovernmental Agreement between his office and mine. I have spoken to the Executive Director relative to these matters, and believe that procedures have been put in place to correct the cited procedural deficiencies and avoid reoccurrence in the future.