



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, 2016

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
Category 1:	0	0	0	2010		16-01	
Category 2:	0	1	1				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (16-01) 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, 2016**

EXPENDITURE STATISTICS	2016	2015	2014
Total Expenditures*	\$ 40,323	\$ 54,351	\$ 120,765
OPERATIONS TOTAL.....	\$ 40,323	\$ 54,351	\$ 120,765
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	37,736	42,359	108,489
Other Payroll Costs (FICA, Retirement).....	731	897	5,989
All Other Operating Expenditures.....	1,856	11,095	6,287
Average Number of Employees	1	2	2

*Note: The Office of the Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In Fiscal Year 2015 and Fiscal Year 2016, both entities were reported under the Legislative Ethics Commission's agency code.

SELECTED ACTIVITY MEASURES (Not Examined)	2016	2015	2014
Allegations Received.....	**	**	13
Investigations Initiated.....	**	4	13
Investigations Concluded.....	**	4	22
Open Investigations at June 30.....	**	0	0

** Note: The Legislative Inspector General (LIG) resigned from office effective December 31, 2014, and the LIG position remained vacant as of June 30, 2016. Due to the LIG vacancy, no quarterly reports summarizing investigation activity were submitted to the Commission covering January 1, 2015, through June 30, 2016. Therefore, no data is available for this time period.

LEGISLATIVE INSPECTOR GENERAL
During Examination Period: Mr. J. William Roberts (Acting) (07/01/14 - 12/31/14), Vacant (01/01/15 - 11/03/17), Ms. Julie B. Porter (Special) (11/04/17 - 05/29/18), and Ms. Julie B. Porter (Acting) (05/30/18 - Present)
Currently: Ms. Julie B. 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.

During testing, we noted the following:

Report not filed

- The Office did not file an annual Fiscal Control and Internal Auditing Act certification with the Office of the Auditor General for Fiscal Year 2016.
- The Office did not timely submit two of two (100%) State property inventory certifications to the Department of Central Management Services. The inventory certification for Fiscal Year 2015 was submitted 52 days late, and the certification for Fiscal Year 2014 was not submitted at all.

Report not completed properly

- The Office did not properly complete its Fiscal Year 2015 Agency Workforce Report filed with the Secretary of State and the Office of the Governor. The Office failed to report data on Office employee ethnicity and gender. (Finding 1, pages 8 - 9). **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 and the required property reports to CMS in accordance with the Illinois Administrative Code. We also recommended the Office ensure Agency Workforce Reports are completed in their entirety.

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, 2016, 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

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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DIGEST FOOTNOTES

#1 – Procedural Deficiencies – Previous Office Response

2014: The Office declined to provide a response.