



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, 2018

Release Date: January 29, 2019

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		18-01	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (18-01) 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, 2018**

EXPENDITURE STATISTICS	2018	2017	2016
Total Expenditures*	\$ 131,249	\$ 40,677	\$ 40,323
OPERATIONS TOTAL.....	\$ 131,249	\$ 40,677	\$ 40,323
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	37,736	37,736	37,736
Other Payroll Costs (FICA, Retirement).....	544	544	731
All Other Operating Expenditures.....	92,969	2,397	1,856
Total Receipts	\$ 0	\$ 0	\$ 0
Average Number of Employees	2	1	1

*Note: The Office of the Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In Fiscal Year 2016, Fiscal Year 2017, and Fiscal Year 2018, both entities were reported under the Legislative Ethics Commission's agency code.

SELECTED ACTIVITY MEASURES (Not Examined)	2018	2017	2016
Allegations Received.....	55	**	**
Investigations Initiated.....	42	**	**
Investigations Concluded.....	30	**	**
Open Investigations at June 30.....	17	**	**

**Note: The Legislative Inspector General position was vacant from January 1, 2015 through November 3, 2017. Due to the vacancy, no quarterly reports summarizing investigation activity were submitted to the Commission covering January 1, 2015 through November 3, 2017. Therefore, no data is available for this time period.

LEGISLATIVE INSPECTOR GENERAL
During Examination Period: Vacant (07/01/16 - 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)

**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:

Untimely workforce report

- The Office did not timely file its *Agency Workforce Report* for Fiscal Year 2016 with the Governor and Secretary of State. The Fiscal Year 2016 *Agency Workforce Report* was submitted to the Governor on January 19, 2017, and the Secretary of State on January 17, 2017, which was 18 days and 16 days late, respectively.

Inventory certification not prepared

- The Office did not submit its annual equipment inventory certification to the Department of Central Management Services in Fiscal Year 2016 and filed its Fiscal Year 2017 certification 14 days late.

Inventory certification late

Annual internal control certification not filed

- The Office did not file its annual Fiscal Control and Internal Auditing Act certifications with the Office of the Auditor General for Fiscal Year 2017 and Fiscal Year 2018. Although the Legislative Ethics Commission submitted certification letters for those periods, neither letter mentioned the Office. (Finding 1, pages 8-9) **This finding has been repeated since 2010.**

We recommended the Office timely file its *Agency Workforce Report* with the Governor and the Secretary of State, timely submit its property inventory certifications to CMS, and ensure annual internal control certifications are submitted to the Office of the Auditor General.

Office accepted recommendation

The Office accepted our recommendation and indicated corrective action has been or will be taken to address the conditions noted via the existing interagency agreement with the Legislative Ethics Commission. (*For the previous Office response, see Digest Footnote #1.*)

We will review the Office's progress towards the implementation of our recommendation in our next compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2018, 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

2016: No comment.