

**STATE OF ILLINOIS  
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**

**COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2020

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

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STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

**AGENCY OFFICIALS**

Legislative Inspector General (3/1/19 – Present) Carol Pope

Acting Legislative Inspector General (7/1/18 – 2/28/19) Julie Porter

The Office is located at:  
420 Stratton Office Building  
Springfield, Illinois 62706



OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL

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**MANAGEMENT ASSERTION LETTER**

**September 7, 2021**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
740 East Ash Street  
Springfield, Illinois 62703-3154

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Office of the Legislative Inspector General (Office). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the Office has materially complied with the specified requirements listed below.

- A. Other than what has been previously disclosed and reported in the Schedule of Findings, the Office has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. Other than what has been previously disclosed and reported in the Schedule of Findings, the Office has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.

C. Other than what has been previously disclosed and reported in the Schedule of Findings, the Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Yours truly,

State of Illinois, Office of the Legislative Inspector General

**SIGNED ORIGINAL ON FILE**

Carol Pope, Legislative Inspector General

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
 STATE COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2020

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and the Illinois State Auditing Act.

**ACCOUNTANT'S REPORT**

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	1	1
Repeated Findings	0	1
Prior Recommendations Implemented or Not Repeated	1	0

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	9	New	Noncompliance with the State Officials and Employees Ethics Act	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	11	2018/2010	Procedural Deficiencies
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STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Office personnel at an exit conference on September 3, 2021.

Attending were:

Office of the Legislative Inspector General  
Carol Pope, Legislative Inspector General  
Corrine Davis-Corr, Paralegal

Legislative Ethics Commission  
Laurie Eby, Acting Executive Director

Office of the Auditor General  
Stephanie Wildhaber, Audit Manager  
Miranda Karger, IS Audit Manager  
Christian Cortes, Audit Supervisor

The responses to the recommendations were provided by Carol Pope, Legislative Inspector General, in a correspondence dated September 7, 2021.

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OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

**INDEPENDENT ACCOUNTANT'S REPORT  
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND  
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

We have examined compliance by the State of Illinois, Office of the Legislative Inspector General (Office) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2020. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Office has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the

Office complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Office's compliance with the specified requirements.

In our opinion, the Office complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as item 2020-001.

The Office's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Internal Control Over Compliance**

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. *A material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that

we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2020-001 that we consider to be a significant deficiency.

There were no immaterial findings that have been excluded from this report.

The Office's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Office's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on the Office's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Office management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the years ended June 30, 2018, in Schedules 3 through 5 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

**SIGNED ORIGINAL ON FILE**

JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
September 7, 2021

**STATE OF ILLINOIS**  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
**For the Two Years Ended June 30, 2020**

2020-001.     **FINDING**     (Noncompliance with the State Officials and Employees Ethics Act)

The Office of the Legislative Inspector General (Office) did not comply with the State Officials and Employees Ethics Act (Act).

During testing, we noted the following:

- The Office did not file reports with the Legislative Ethics Commission (Commission) relating to investigations which were not concluded within six months after initiation. There were six cases which were not concluded within six months during the examination period.

The Act (5 ILCS 430/25-65(b)) requires if any investigation is not concluded within six months after its initiation, the Office is required to file a six month report with the Commission no later than 10 days after the sixth month.

- Two of two (100%) quarterly activity reports tested did not contain all of the required information relating to ongoing investigations that remained open at the end of the quarter. Specifically, the reports did not include a brief statement of the general nature of the allegation or allegations.

The Act (5 ILCS 430/25-65(a)) requires the Office to file quarterly activity reports with the Commission that reflect the investigative activity during the previous quarter. The activity reports are required to include: (1) a summary of any investigation opened during the preceding quarter, the affected office, agency, or agencies, the investigation's unique tracking number, and a brief statement of the general nature of the allegation or allegations; (2) a summary of any investigation closed during the preceding quarter, the affected office, agency, or agencies, the investigation's unique tracking number, and a brief statement of the general nature of the allegation or allegations; and (3) the status of an ongoing investigation that remained open at the end of the quarter, the affected office, agency, or agencies, the investigation's unique tracking number, and a brief statement of the general nature of the investigation.

Office management agreed that a separate six month report was not prepared within 10 days of the end of the sixth month, but that the unique tracking number of such cases was provided in the Quarterly Activity Report under the section regarding the status of ongoing investigations and the reasons for the delay in completing such investigations were discussed verbally during Commission meetings. With regard to the failure to include a brief statement of the general nature of the allegations in the Quarterly Activity Report concerning ongoing investigations, management states the unique tracking number of ongoing investigations was provided to the Commission in the Quarterly Activity Report and a statement of the general nature

**STATE OF ILLINOIS**  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS**  
**For the Two Years Ended June 30, 2020**

2020-001.     **FINDING**     (Noncompliance with the State Officials and Employees Ethics Act) – Continued

of the allegations was provided with the applicable unique tracking number at the time management sought approval from the Commission to open the investigation. Since the Commission already had the general nature of the allegations, management did not think it necessary to repeat it in the Quarterly Activity Report.

Failure to include required information in reports represents noncompliance with State law and reduces the Commission’s oversight. (Finding Code No. 2020-001)

**RECOMMENDATION**

We recommend the Office file complete and accurate reports with the Commission as required by the State Officials and Employees Ethics Act or seek a legislative remedy.

**OFFICE RESPONSE**

The LIG agrees with the finding that a separate 6-month report was not filed, but states as follows: The LIG filed reports with the LEC relating to investigations not completed within 6 months, as well as discussed the reasons for delay in completing investigations with the LEC at the LEC meetings. These reports included each delayed case’s unique tracking number in the “Status of Ongoing Investigations” section of the LIG’s Quarterly Activity Reports. While the LIG acknowledges section 25-65 (c) contemplates a separate 6-month report, the LIG states the information required to be provided to the LEC was substantially provided in the quarterly activity report and through discussion with the LEC at LEC meetings. The LIG has now adopted a plan to submit separate 6-month reports in accordance with section 25-65 (c) should there ever be a delay beyond 6 months.

The LIG agrees that the general nature of the allegations was not included in the Quarterly Activity reports, but states as follows: With respect to the Quarterly Activity reports not including a brief statement of the general nature of the allegation or allegations concerning ongoing investigations, the LIG provided to the LEC a brief statement of the general nature of the investigation at the time the LIG requested to open each investigation, together with the LIG’s unique tracking number for each case. The same unique tracking number of each case was provided in the Quarterly Activity Report section entitled Status of Ongoing Investigations. Since the Commission already had been provided with the general nature of the allegations regarding each unique tracking number, the LIG did not think it necessary to repeat the identical information in the Quarterly Activity Report, In order to fully comply with the statute, the LIG will be sure to include the same information regarding the general allegations in future Quarterly Activity Reports.

**STATE OF ILLINOIS**  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
**SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED**  
**For the Two Years Ended June 30, 2020**

A. **FINDING** (Procedural Deficiencies)

During the prior examination, the Office of the Legislative Inspector General (Office) did not comply with certain procedural requirements established by State laws and regulations. Specifically, the Office did not timely file its *Agency Workforce Reports* for Fiscal Year 2016, submit its annual equipment certification in Fiscal Year 2016, file its Fiscal Year 2017 equipment certification on time, or file its annual Fiscal Control and Internal Auditing Act certifications for Fiscal Year 2017 and 2018.

During the current examination, we noted improvements from the Office's last examination as the auditors' testing indicated the Office timely submitted their *Agency Workforce Reports*, annual equipment inventory certifications, and Fiscal Control and Internal Auditing Act certifications. (Finding Code No. 2018-001, 2016-001, 2014-001, 12-1, 10-1)

SCHEDULE 1

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to September 30		
Public Act 101-0007					
FISCAL YEAR 2020					
<b>APPROPRIATED FUNDS</b>					
<u>GENERAL REVENUE FUND - 0001</u>					
Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General	\$ 312,500	\$ 187,348	\$ 2,869	\$ 190,217	\$ 122,283
	<u>\$ 312,500</u>	<u>\$ 187,348</u>	<u>\$ 2,869</u>	<u>\$ 190,217</u>	<u>\$ 122,283</u>
Subtotal, Fund 0001	\$ 312,500	\$ 187,348	\$ 2,869	\$ 190,217	\$ 122,283
<b>GRAND TOTAL - ALL FUNDS</b>					

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the Office of Comptroller for payment to the vendor.

Note 3: The Office of the Legislative Inspector General and the Legislative Ethics Commission each share an appropriation and expenditure data. In Fiscal Year 2020, both entities were reported under the Commission's agency code. Therefore, the Fiscal Year 2020 appropriation, expenditures, and lapsed balances are reported in the compliance reports for both agencies.

SCHEDULE 2

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586 FISCAL YEAR 2019	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
<b>APPROPRIATED FUNDS</b>					
<b>GENERAL REVENUE FUND - 0001</b>					
Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General	\$ 312,500	\$ 223,285	\$ 14,942	\$ 238,227	\$ 74,273
Subtotal, Fund 0001	<u>\$ 312,500</u>	<u>\$ 223,285</u>	<u>\$ 14,942</u>	<u>\$ 238,227</u>	<u>\$ 74,273</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u>\$ 312,500</u>	<u>\$ 223,285</u>	<u>\$ 14,942</u>	<u>\$ 238,227</u>	<u>\$ 74,273</u>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the Office of Comptroller's records as of October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the Office of Comptroller for payment to the vendor.

Note 3: The Office of the Legislative Inspector General and the Legislative Ethics Commission each share an appropriation and expenditure data. In Fiscal Year 2019, both entities were reported under the Commission's agency code. Therefore, the Fiscal Year 2019 appropriation, expenditures, and lapsed balances are reported in the compliance reports for both agencies.

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,**  
**EXPENDITURES, AND LAPSED BALANCES**  
 For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>FISCAL YEAR 2019</u>	<u>2018</u>
<b><u>APPROPRIATED FUNDS</u></b>			
<b>General Revenue Fund - 0001</b>			
Appropriations (Net of Transfers)	\$ 312,500	\$ 312,500	\$ 312,500
Expenditures:			
Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General	\$ 190,217	\$ 238,227	\$ 131,249
Total Expenditures	\$ 190,217	\$ 238,227	\$ 131,249
Balances Lapsed	<u>\$ 122,283</u>	<u>\$ 74,273</u>	<u>\$ 181,251</u>

- Note 1: Appropriations, expenditures, and lapsed balances were obtained from Commission's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020, and October 31, 2019.
- Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the Office of Comptroller for payment to the vendor.
- Note 3: The Office of the Legislative Inspector General and the Legislative Ethics Commission each share an appropriation and expenditure data. As such, for Fiscal Years 2018, 2019, and 2020, both entities were reported under the Commission's agency code. Therefore, appropriation, expenditures, and lapsed balances are reported in the compliance reports for both agencies.
- Note 4: The Office of the Legislative Inspector General and the Legislative Ethics Commission received appropriations during Fiscal Year 2020 from Public Act 101-0007. In addition, the Legislative Inspector General and Legislative Ethics Commission received appropriations during Fiscal Year 2019 from Public Act 100-0586.

STATE OF ILLINOIS  
 OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION  
 COMPARATIVE SCHEDULE OF NET EXPENDITURES  
 BY MAJOR ACTIVITY

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b>EXPENDITURE STATISTICS</b>			
<b>All State Treasury Funds</b>			
Total Operations Expenditures:	\$ 190,217	\$ 238,227	\$ 131,249
Percentage of Total Expenditures:	100.0%	100.0%	100.0%
Personal Services	170,361	107,437	37,736
Other Payroll Costs	10,991	5,243	544
All Other Operating Expenditures	8,865	125,547	92,969
<b>GRAND TOTAL - ALL EXPENDITURES:</b>	<b>\$ 190,217</b>	<b>\$ 238,227</b>	<b>\$ 131,249</b>

Note 1: Expenditures were obtained from the Commission's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020, and October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the Office of Comptroller for payment to the vendor.

**SCHEDULE 5**

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION**  
**SCHEDULE OF CHANGES IN PROPERTY**  
 For the Two Years Ended June 30, 2020

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<b>FISCAL YEAR 2020</b>					
<b>Property</b>					
Equipment	\$ 17,057	-	\$ 3,972	-	\$ 13,085
Total	<u>\$ 17,057</u>	<u>-</u>	<u>\$ 3,972</u>	<u>-</u>	<u>\$ 13,085</u>

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<b>FISCAL YEAR 2019</b>					
<b>Property</b>					
Equipment	\$ 9,509	\$ 11,769	\$ 429	\$ (3,792)	\$ 17,057
Total	<u>\$ 9,509</u>	<u>\$ 11,769</u>	<u>\$ 429</u>	<u>\$ (3,792)</u>	<u>\$ 17,057</u>

Note 1: These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly Agency Report of State Property reports submitted to the Office of Comptroller for the years ended June 30, 2020, and June 30, 2019, respectively.

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
**ANALYSIS OF OPERATIONS**

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

FUNCTIONS

The Office of the Legislative Inspector General (Office) was created in December 2003 by the State Officials and Employees Ethics Act (Act) (5 ILCS 430). The Legislative Inspector General is appointed by a joint resolution of the Senate and the House of Representatives.

By statute, the jurisdiction of the Legislative Inspector General is to investigate allegations of fraud, waste, abuse, mismanagement, misconduct, nonfeasance, misfeasance, malfeasance, or violations of the Act or violations of other related laws and rules.

The jurisdiction of the Office extends to members of the General Assembly and all State employees whose ultimate jurisdictional authority is a legislative leader, the Senate Operations Commission, or the Joint Committee on Legislative Support Services.

The Act states the Legislative Inspector General shall have the following duties:

- To receive and investigate allegations of violations of the Act. The Legislative Inspector General may receive information through the Office or through an ethics commission. An investigation may be conducted in response to information received by the Legislative Inspector General. The Legislative Inspector General has the discretion to determine the appropriate means of investigation as permitted by law.
- To request information relating to an investigation from any person when the Legislative Inspector General deems that information necessary in conducting an investigation.
- To issue subpoenas, with the advance approval of the Legislative Ethics Commission (Commission), to compel the attendance of witnesses for the purposes of testimony and production of documents and other items for inspection and copying, and to make service of those subpoenas and subpoenas issued by the Commission.
- To submit reports as required by the Act.
- To file pleadings in the name of the Legislative Inspector General with the Commission, through the Attorney General.
- To assist and coordinate the ethics officers for State agencies under the jurisdiction of the Legislative Inspector General and to work with those ethics officers.
- To participate in or conduct, when appropriate, multi-jurisdictional investigations.
- To request, as the Legislative Inspector General deems appropriate, from ethics officers of State agencies under his or her jurisdiction, reports or information on:
  1. The content of a State agency's ethics training program; and,

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**  
**ANALYSIS OF OPERATIONS**

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

2. The percentage of new officers and employees who have completed ethics training.
  - To establish a policy that ensures the appropriate handling and correct recording of all investigations of allegations and to ensure that the policy is accessible via the Internet in order that those seeking to report those allegations are familiar with the process and that the subjects of those allegations are treated fairly.
  - To post information to the Legislative Inspector General's website explaining to complainants and subjects of an investigation the legal limitations on the Legislative Inspector General's ability to provide information to them and a general overview of the investigation process.

PLANNING PROGRAM

The Office is an investigative body with its powers and duties detailed in the Act. As a result, the Office does not have formal written goals and objectives, but instead operates to fulfill the statutory responsibilities in a timely and efficient manner. In addition, the Office follows applicable provisions of the Association of Inspector General's Principles and Standards for Offices of Inspectors General (the Green Book--currently under revision).

STATE OF ILLINOIS  
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL –  
LEGISLATIVE ETHICS COMMISSION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund – 0001**

Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General

The variance in expenditures between Fiscal Years 2019 and 2020 can be attributed to several factors. The first is because the LEC Executive Director departed in April 2019, his salary was only included in expenses for ten months of Fiscal Year 2019 and was not an expense at all in Fiscal Year 2020. Secondly, it should be noted the Acting LIG and one staff member that served through February 2019 (the first 8 months of Fiscal Year 2019) were paid via a contract for services. They were not on the contractual payroll meaning the expenses are in the contractual services line rather than the personal services line. When the new LIG and her two staff members started late in Fiscal Year 2019, they were placed on the payroll as contractual employees and thus paid from the corresponding personal services line. In summary, the personal services costs for the Acting LIG and one staff member for Fiscal Year 2019 is reflected in the All Other Operating Expenses line in the Schedule 4 chart, whereas the LIG and two staff members for the latter part of Fiscal Year 2019 and all of Fiscal Year 2020 are shown in the Personal Services line. Finally, the new permanent Legislative Inspector General had Fiscal Year 2019 equipment expenses for computers, monitors, docking stations, printers, toner, and office furniture. These expenses were for the setup of the new permanent LIG office and consisted of mainly one-time expenses that were not necessary in Fiscal Year 2020.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund – 0001**

Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General

The variance in expenditures between Fiscal Years 2018 and 2019 is due to an appointed Special Legislative Inspector General (SLIG) being made in November 2017 (Fiscal Year 2018) to serve through June 2018. The SLIG and a staff member were on contract during this time. There were no expenses for a Legislative Inspector General during the first five months of Fiscal Year 2018. In Fiscal Year 2019, there was a full year of expenses for the Acting Legislative Inspector General and one staff member that served through February 2019 and for the permanently appointed Legislative Inspector General and two staff members that began in March 2019. For both fiscal years, 2018 and 2019, amounts paid for the LIGs and their staff members varied depending on hours worked, which in turn was dependent on the caseload requirements at the time. Additionally, Fiscal Year 2018 included a full year of salary for the LEC Executive Director whereas Fiscal Year 2019 only included ten months of this salary.

STATE OF ILLINOIS  
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL –  
LEGISLATIVE ETHICS COMMISSION  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Fiscal Year 2020**

**General Revenue Fund – 0001**

Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General

The Legislative Ethics Commission and the Office of the Legislative Inspector General did not have any significant Lapse Period spending.

**Fiscal Year 2019**

**General Revenue Fund – 0001**

Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General

The Legislative Ethics Commission and the Office of the Legislative Inspector General did not have any significant Lapse Period spending.

STATE OF ILLINOIS  
**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL –  
 LEGISLATIVE ETHICS COMMISSION  
 NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

<u>Positions</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Special Legislative Inspector General (11/17-06/18)	0	0	2
Acting Legislative Inspector General (07/18-02/19)	0	2*	0
Legislative Inspector General (03/19-06/20)	3	3	0
LEC Executive Director	1	1	1
Total Average Employees	4	4	3

Note 1: All positions shown above are part-time positions. There are no full-time positions within the Legislative Ethics Commission or the Office of the Legislative Inspector General.

Note 2: A Special Legislative Inspector General served a term beginning November 4, 2017 and ending June 30, 2018. An Acting Legislative Inspector General served a term beginning July 1, 2018 and ending February 28, 2019. A permanent Legislative Inspector General was appointed for a term beginning March 1, 2019 and ending June 30, 2023.

Note 3: The Special and Acting Legislative Inspector General was a part-time employee that was paid an hourly rate for actual hours worked. The Special/Acting Legislative Inspector General had a part-time investigator that was paid an hourly rate for actual hours worked. The permanent Legislative Inspector General and staff members are all part-time contractual payroll employees that are paid an hourly rate for actual hours worked.

Note 4: The Total Average Part-Time Employees total for 2019 is 4 instead of 5 because the Acting LIG and permanent LIG did not serve concurrently.

Note 5: The three employees shown for the Legislative Inspector General for 2019 and 2020 include the Legislative Inspector General, an Investigator, and a Paralegal.

Note 6: The Executive Director of the Legislative Ethics Commission is a part-time position.

Note 7: The Legislative Ethics Commission and the Office of the Legislative Inspector General shared an appropriation utilizing the Commission’s agency code (120) during Fiscal Years 2018, 2019, and 2020. This analysis includes both agencies.

Note 8: (\*) The LIG did not have any regular or contractual ‘payroll’ employees during the first two quarters of Fiscal Year 2019. The Acting Legislative Inspector General and investigator during the first two quarters were paid via a Professional Services Contract during these quarters.