



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**LEGISLATIVE REFERENCE BUREAU**

**Compliance Examination  
For the Two Years Ended June 30, 2017**

**Release Date: March 27, 2018**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>1</b>

**INTRODUCTION**

The Legislative Reference Bureau (Bureau) is a service bureau responding to the needs of the General Assembly pursuant to the Legislative Reference Bureau Act (25 ILCS 135) and the Legislative Commission Reorganization Act of 1984 (25 ILCS 130). The Bureau collects, summarizes, and indexes all bills, resolutions, and amendments introduced in the General Assembly and prepares, prints and distributes a Legislative Synopsis and Digest for the members.

There were no material findings of noncompliance disclosed during our examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Bureau for the two years ended June 30, 2017, as required by the Illinois State Auditing Act. The accountants stated the Bureau complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by Doehring, Winders & Company, LLP.

**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

FJM:MEG

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

**LEGISLATIVE REFERENCE BUREAU  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2017**

<b>EXPENDITURE STATISTICS</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Total Expenditures.....	\$ 2,337,879	\$ 2,355,078	\$ 2,431,964
Total Receipts.....	\$ 440	\$ 695	\$ 1,469
Average Number of Employees (Not Examined).....	29	31	31

<b>SELECTED ACTIVITY MEASURES (Not Examined)</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Expenditures to prepare and distribute the Legislative Digest*.....	\$ 26,241	\$ 66,312	\$ 39,709
Receipts from sale of Legislative Digest*.....	\$ 440	\$ 660	\$ 825
Number of paid subscriptions to Legislative Digest*	8	12	15
* The Legislative Digest is provided free of charge to General Assembly members and other specified governmental employees.			

<b>AGENCY DIRECTOR</b>	
During Examination Period:	James W. Dodge
Currently:	James W. Dodge