



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

MID-AMERICA MEDICAL DISTRICT COMMISSION

Compliance Examination
 For the Two Years Ended June 30, 2014

Release Date: February 19, 2015

| FINDINGS THIS AUDIT: 3 | AGING SCHEDULE OF REPEATED FINDINGS | | | | | | |
|-------------------------------|-------------------------------------|----------|----------|----------------|------------|------------|------------|
| | New | Repeat | Total | Repeated Since | Category 1 | Category 2 | Category 3 |
| Category 1: | 0 | 0 | 0 | 2012 | | 14-1 | |
| Category 2: | 1 | 1 | 2 | 2010 | | | 14-2 |
| Category 3: | 0 | 1 | 1 | | | | |
| TOTAL | 1 | 2 | 3 | | | | |
| FINDINGS LAST AUDIT: 4 | | | | | | | |

SYNOPSIS

- (14-1) The Commission failed to comply with training requirements of the Open Meetings Act.
- (14-3) Commission members were not required to file economic interest statements.

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.

{Financial data is summarized on next page.}

**MID-AMERICA MEDICAL DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

| GRANT RECEIPTS, DISBURSEMENTS AND CASH BALANCE | 2014 | 2013 | 2012 |
|---|-------------|-------------|-------------|
| Receipts..... | \$ - | \$ 200,000 | \$ 50,001 |
| Disbursements..... | \$ 1,613 | \$ 250,000 | \$ - |
| Cash Balance at June 30..... | \$ - | \$ 1,613 | \$ 51,613 |

| COMMISSION PRESIDENT | |
|-----------------------------|----------------------|
| During Examination Period: | |
| 7/1/12 through 4/18/13 | Ms. Marsha Johnson |
| 4/19/13 through 6/30/14 | Mr. Stanley Franklin |
| Currently: | Mr. Stanley Franklin |

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE OPEN MEETINGS
ACT**

The Commission did not comply with training requirements of the Open Meetings Act (Act).

No employees received annual training

During testing, the auditors noted the Commission did not designate and report to the Public Access Counselor members to receive training on compliance with the Act on behalf of the Commission. As a result, there were no employees that received annual training on the Act. (Finding 1, page 9)

We recommended the Commission review the requirements of the Act and implement controls to ensure compliance with all provisions of the Act.

Commission accepts the recommendation

The Commission accepted the recommendation and stated it will review the requirements of the Open Meetings Act and additionally designate one member of the Commission to receive Open Meetings Act compliance training on an annual basis.

**FAILURE TO FILE ECONOMIC INTEREST
STATEMENTS**

The Commission did not require its members to file economic interest statements in FY13 and FY14.

In FY14, 79% of Commission members did not file economic interest statements

Auditors noted 7 of 11 (64%) Commission members did not file an economic interest statement during FY13 and 11 of 14 (79%) Commission members did not file an economic interest statement during FY14. The Commission members who did file economic interest statements during the examination period did so as a result of their employment with other State agencies. (Finding 3, page 12)

We recommended the Commission file economic interest statements as required by the Illinois Governmental Ethics Act.

Commission accepts the recommendation

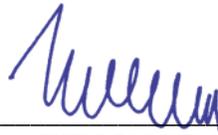
The Commission accepted the recommendation and stated the leadership of the Commission will take measures to ensure that all members of the Mid-America Medical District Commission file economic interest statements with the Secretary of the State by May 1 of each year.

OTHER FINDING

The remaining finding pertains to the Commission not being fully seated. We will review the Commission's progress towards the implementation of our recommendations in our next engagement.

AUDITOR'S OPINION

We conducted a compliance examination of the Commission as required by the Illinois State Auditing Act. The Commission has no funds that require an audit leading to an opinion of financial statements.



WILLIAM G. HOLLAND
.. Auditor General

WGH:jv

AUDITORS ASSIGNED

This examination was performed by the Office of the Auditor General's staff.