



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

MID-ILLINOIS MEDICAL DISTRICT COMMISSION

Compliance Examination
 For the Two Years Ended June 30, 2019

Release Date: September 3, 2020

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	2017		19-01	
Category 2:	0	1	0				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	1	0				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (19-01) The Commission did not comply with the Mid-Illinois Medical District Act.

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.

**MID-ILLINOIS MEDICAL DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND FUND BALANCE (CASH BASIS)	2019	2018	2017
Receipts			
Deposits to Prevent Account Dormancy.....	10	5	5
Total Receipts.....	<u>10</u>	<u>5</u>	<u>5</u>
Less: Outstanding Checks Beginning of Year.....	-	-	-
Add: Outstanding Checking End of Year.....	<u>-</u>	<u>-</u>	<u>-</u>
Cash, July 1,.....	<u>195</u>	<u>190</u>	<u>185</u>
Cash, June 30,.....	<u>\$ 205</u>	<u>\$ 195</u>	<u>\$ 190</u>

COMMISSION PRESIDENT
During Examination Period: Dr. Charlotte Warren
Currently: Dr. Charlotte Warren

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE MID-ILLINOIS
MEDICAL DISTRICT ACT**

The Mid-Illinois Medical District Commission (Commission) did not comply with the Mid-Illinois Medical District Act (Act). During testing, we noted the following:

Commission not comprised of required representation

- The Commission was not comprised of required representation as of June 30, 2019. The Commission consisted of five members appointed by the Governor, three members appointed by the Mayor of Springfield, and one member appointed by the Chairperson of the County Board of Sangamon County.

Commission vacancy start date and length of term incorrect

- In one instance where a Commissioner vacancy was caused by a term expiration, the Commission did not ensure that the Commissioner appointed to fill the vacancy served a term with a start date that matched the expiration date of the previous term. In addition, the Commissioner was appointed to a term for four years.

Oath of office not filed

- One of two Commission members appointed during the examination period did not file an oath of office with the Secretary of State.

Lack of documentation filing the 2019 biennial report

- The Commission count not provide documentation that the 2019 biennial report was submitted to the required entities. (Finding 2019-001, pages 9-10).

We recommended the Commission:

- communicate with the appropriate parties to ensure appointments are made to fill vacancies within the Commission;
- ensure each Commission member's term of Office complies with the Act;
- ensure each new Commission member files an oath of office;
- retain documentation to substantiate compliance with the requirements of the Act; and,
- strengthen internal controls to ensure all applicable statutory requirements, including updates to requirements, are identified by the Commission.

Agency acknowledged recommendations

The Commission acknowledged the recommendations.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Commission for the two years ended June 30, 2019, as required by the Illinois State Auditing Act. The accountants stated the Commission 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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