



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE EXECUTIVE INSPECTOR GENERAL  
 FOR THE AGENCIES OF THE ILLINOIS GOVERNOR**

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

**Release Date: September 20, 2018**

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Repeat Findings</b>			
<b>Category 2:</b>	2	0	2				
<b>Category 3:</b>	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	2	0	2				
<b>FINDINGS LAST AUDIT: 0</b>							

**SYNOPSIS**

- (17-01) The Office did not make and preserve documentation showing it timely performed its monthly expenditure reconciliations.

**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 EXECUTIVE INSPECTOR GENERAL  
FOR THE AGENCIES OF THE ILLINOIS GOVERNOR  
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.....	\$ 5,425,896	\$ 5,131,477	\$ 6,270,218
OPERATIONS TOTAL.....	\$ 5,425,896	\$ 5,131,477	\$ 6,270,218
% of Total Expenditures.....	100%	100%	100%
Personal Services.....	4,480,283	4,388,100	4,464,328
Other Payroll Costs (FICA, Retirement).....	641,726	610,577	626,744
All Other Operating Expenditures.....	303,887	132,800	1,179,146
Total Receipts.....	\$ 83	\$ 41	\$ 482
Average Number of Employees (Not Examined).....	68	69	71

<b>SELECTED ACTIVITY MEASURES (Not Examined)</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Complaint and Investigation Information</b>			
Complaints received.....	2,273	2,160	2,721
Cases referred.....	1,617	1,623	2,275
Cases declined.....	165	148	242
Investigations concluded.....	182	186	94
Cases founded.....	22	40	29
Cases unfounded.....	39	47	41
Administrative closings.....	121	99	24
Investigative reports publically disclosed.....	25	16	13

<b>EXECUTIVE INSPECTOR GENERAL</b>
<b>During Examination Period:</b> Thomas Klein (7/1/15 - 7/12/15), Margaret Hickey (Acting) (7/13/15 - 5/22/16), Margaret Hickey (effective 5/23/16)
<b>Currently:</b> Susan Haling (Acting) (effective 3/14/18)

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE DOCUMENTATION OF  
RECONCILIATIONS**

The Office did not make and preserve documentation showing it timely performed its monthly expenditure reconciliations.

During testing, we noted 30 of 30 (100%) reconciliations lacked documentary evidence to support:

**Reconciliations were not dated by  
the preparer or reviewer**

- 1) the date when the reconciliation was prepared;
- 2) the person who received and approved the reconciliation;  
and,

**Reconciliations did not indicate the  
reviewer**

- 3) the date when the reconciliation was reviewed and approved. (Finding 1, pages 10-11)

We recommend the Office make and preserve documentation showing the preparer and reviewer of its monthly reconciliations, with the date when each function was performed.

**Office management partially  
disagrees**

Office management stated they partially disagreed with the finding to the extent it suggests that monthly reconciliations were not performed as required. However, Office management stated they agreed that it has not maintained documentation of the exact dates when the reconciliations were prepared and approved and the office has implemented procedures to track these dates and maintain documentation of these dates.

**OTHER FINDING**

The remaining finding pertains to voucher processing weaknesses. We will review the Office's progress towards the implementation of our recommendations in our next compliance examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2017, 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**

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JANE CLARK  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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