



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**LEGISLATIVE RESEARCH UNIT**

Compliance Examination

Release Date: April 22, 2020

For the Period from July 1, 2017, through December 10, 2018

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

**SYNOPSIS**

Effective December 10, 2018, Public Act 100-1148 transferred all powers, duties, rights, responsibilities, personnel, assets, liabilities, and indebtedness responsibilities of the Legislative Research Unit (Unit) to the Commission on Government Forecasting and Accountability (Commission).

- (19-001) The Unit did not maintain adequate control over its equipment.

**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.

**LEGISLATIVE RESEARCH UNIT  
COMPLIANCE EXAMINATION  
For the Period from July 1, 2017, through December 10, 2018**

EXPENDITURE STATISTICS	2019*	2018	2017
<b>Total Expenditures.....</b>	<b>\$ 659,978</b>	<b>\$ 2,705,285</b>	<b>\$ 2,745,351</b>
OPERATIONS TOTAL.....	\$ 659,978	\$ 2,705,285	\$ 2,745,351
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	519,559	1,167,248	1,180,706
Other Payroll Costs (FICA, Retirement).....	56,579	130,695	130,977
All Other Operating Expenditures.....	83,840	1,407,342	1,433,668
<b>Total Receipts.....</b>	<b>\$ -</b>	<b>\$ 16</b>	<b>\$ 1,464</b>
<b>Average Number of Employees.....</b>	<b>19</b>	<b>21</b>	<b>22</b>

\*For the period July 1, 2018 through December 10, 2018

UNIT DIRECTOR
During Examination Period: Alan Kroner (through 6/30/18): Vacant (7/1/18 - 12/10/18)

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROL OVER STATE PROPERTY**

The Unit did not maintain adequate control over its equipment. During testing, we noted the following:

- |   |  |
|---|--|
| <b>Incomplete support for deletions</b>                         | <ul style="list-style-type: none"><li>• The supporting documentation for 10 of 20 (50%) equipment deletions tested, totaling \$8,244, did not include an approved Request for Transfer To/From Inventory form.</li></ul>   |
| <b>Property listing not updated timely</b>                      | <ul style="list-style-type: none"><li>• Ten of 20 (50%) equipment deletions tested, totaling \$8,064, were removed from the Unit's property listing 39 days late.</li></ul>  |
| <b>Items could not be located</b>                               | <ul style="list-style-type: none"><li>• Two items, totaling \$382, could not be located following the Unit's move to the William G. Stratton Building.</li></ul>   |
| <b>Property listing records did not match physical location</b> | <ul style="list-style-type: none"><li>• During backwards testing (floor to list), we noted the physical location for 1 of 25 (4%) items selected for testing, totaling \$860, did not match the location noted on the property listing.</li></ul>  |
| <b>Incomplete Form C-15</b>                                     | <ul style="list-style-type: none"><li>• One of 8 (13%) quarterly <i>Agency Report of State Property</i> (Form C-15) reports did not include the required information detailing which State agencies were involved in the transfer of assets or the value of the assets transferred to each agency. (Finding 1, pages 9-12)</li></ul> |

We recommended the Commission, successor agency to the Unit, strengthen its internal controls over State property by retaining sufficient supporting documentation for property transactions, timely updating its property records after changes occur, and ensuring Form C-15s submitted to the State Comptroller contain all required information.

**Commission officials disagree**

Commission officials did not accept this finding because, in their opinion, appropriate documentation was maintained for equipment deletions. In addition, Commission officials indicated the delay in recording equipment deletions was necessary to ensure the receipt of appropriate paperwork.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Unit for the period from July 1, 2017, through December 10, 2018, as required by the Illinois State Auditing Act. The accountants stated the Unit 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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