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**STATE OF ILLINOIS**

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**OFFICE OF THE AUDITOR GENERAL**

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**GOVERNOR'S COMMISSION ON  
THE STATUS OF WOMEN IN ILLINOIS**

**COMPLIANCE EXAMINATION  
FOR THE NINE MONTHS ENDED MARCH 31, 2004  
FINAL EXAMINATION**

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**WILLIAM G. HOLLAND**

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**AUDITOR GENERAL**

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STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
COMPLIANCE EXAMINATION  
For the Nine Months Ended March 31, 2004

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STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
COMPLIANCE EXAMINATION  
For the Nine Months Ended March 31, 2004

**COMMISSION OFFICIALS**

Executive Director (November 2003 to March 2004)

Ms. Penny Daly

Commission office was located at:

160 North LaSalle  
Suite N-701  
Chicago, IL 60601



OFFICE OF THE GOVERNOR  
207 STATE CAPITOL, SPRINGFIELD, ILLINOIS 62706

ROD R. BLAGOJEVICH  
GOVERNOR

MANAGEMENT ASSERTION LETTER

November 14, 2005

Honorable William G. Holland  
Auditor General  
State of Illinois

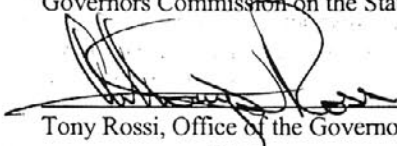
Sir:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Commission. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following assertions during the nine months ended March 31, 2004. Based on this evaluation, we assert that during the nine months ended March 31, 2004, the Commission has materially complied with the assertions below.

- A. The Commission has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Governors Commission on the Status of Women in Illinois

  
Tony Rossi, Office of the Governor

STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
COMPLIANCE EXAMINATION  
For the Nine Months Ended March 31, 2004

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**AUDITORS' REPORT**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

**SCHEDULE OF FINDINGS**

The Governor's Commission on the Status of Women in Illinois did not have any current or prior year findings.

**EXIT CONFERENCE**

The Office of the Governor (representing the Commission) declined an exit conference.

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OFFICE OF THE AUDITOR GENERAL

WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

We have examined the Governor's Commission on the Status of Women in Illinois' compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the nine months ended March 31, 2004. The management of the Governor's Commission on the Status of Women in Illinois is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Governor's Commission on the Status of Women in Illinois' compliance based on our examination.

- A. The Governor's Commission on the Status of Women in Illinois has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Governor's Commission on the Status of Women in Illinois has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Governor's Commission on the Status of Women in Illinois has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Governor's Commission on the Status of Women in Illinois are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Governor's Commission on the Status of Women in Illinois on behalf of the State or held in trust by the Governor's

Commission on the Status of Women in Illinois have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Governor's Commission on the Status of Women in Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Governor's Commission on the Status of Women in Illinois' compliance with specified requirements.

In our opinion, the Governor's Commission on the Status of Women in Illinois complied, in all material respects, with the aforementioned requirements during the nine months ended March 31, 2004. There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Internal Control**

The management of the Governor's Commission on the Status of Women in Illinois is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Governor's Commission on the Status of Women in Illinois' internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary

information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2004 Supplementary Information for State Compliance Purposes. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2003 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.

  
BRUCE L. BULLARD, C.P.A.  
Compliance Division Director

November 14, 2005



STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
COMPLIANCE EXAMINATION  
For the Nine Months Ended March 31, 2004

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Financial Schedules and Analysis:
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) – Locally Held Funds
  - Nature of Funds
  - Explanation of Significant Variations in Expenditures
  
- Report Comments

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Nine Months Ended March 31, 2004

P.A. 93-91 Fiscal Year 2004	Appropriations (Net of Transfers)	Expenditures Through March 31, 2004	Balances Lapsed March 31, 2004
General Revenue Fund - 001			
For Expenses of the Governor's Commission on the Status of Women in Illinois			
	<u>149,300</u>	<u>37,518</u>	<u>111,782</u>
Total Fiscal Year 2004	<u>\$ 149,300</u>	<u>\$ 37,518</u>	<u>\$ 111,782</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Commission records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Period Ended

	March 31, 2004	June 30, 2003
General Revenue Fund - 001	P.A. 93-91	P.A. 92-0538
Appropriations (Net of Transfers)	\$ 149,300	\$ 249,300
<u>Expenditures</u>		
For Expenses of the Governor's Commission on the Status of Women in Illinois	37,518	39,224
Total Expenditures	\$ 37,518	\$ 39,224
Lapsed Balances	\$ 111,782	\$ 210,076

STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
**COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE**  
**(CASH BASIS) - LOCALLY HELD FUNDS**  
For the Nine Months Ended March 31, 2004

	Status of Women in Illinois Account
Receipts:	
Other	\$ 0
Total Receipts	0
Disbursements:	
Other	0
Total Disbursements	0
Excess of Cash Receipts Over Cash Disbursements	0
Fund Balance:	
Cash Balance July 1, 2003	12,266
Cash Balance March 31, 2004	\$ 12,266

STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
**NATURE OF FUNDS**

For the Nine Months Ended March 31, 2004

Effective June 1997 the Governor created the Governor's Commission on the Status of Women in Illinois (Commission). This Commission, which was created by Executive Order Number 1 (1997), expired as of December 31, 1998. On January 21, 1999, the Commission was re-established by Executive Order Number 1 (1999). The Commission was later abolished by Executive Order Number 1 (2004) effective March 31, 2004.

The original Commission for convenience purposes, used a local account at Governors State University (GSU), which was set up through the Governors State University Foundation, to process all deposits and expenditures. The original Commission had approximately \$42,000 remaining in this local account held at GSU at December 31, 1998. As of March 31, 2004, the Commission still had \$12,266 remaining at GSU. Due to the abolishment of the Commission and the establishment of the Governor's Office of Women's Affairs per Executive Order Number 1, (2004), the funds will remain at GSU however, the funds will be transferred from the Commission to the Governor's Office of Women's Affairs.

The Commission received a lump sum appropriation from the General Revenue Fund of \$149,300 for FY04 through the Department of Central Management Services' appropriation to fund the Commission's activities. The Commission did not collect any revenues during FY04.

Following is a breakdown of the Commission's appropriated expenditures by major object code for Fiscal Year 2004 (through March 31, 2004) and 2003:

	<u>2004</u>	<u>2003</u>
Personal Services and related expenses	\$ 34,911	\$ 31,853
Contractual Services	245	2,675
Travel	215	438
Commodities	48	213
Printing	0	4,045
Electronic Data Processing	304	0
Telecommunications Services	<u>1,795</u>	<u>0</u>
Total Expenditures	<u>\$ 37,518</u>	<u>\$ 39,224</u>

STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Nine Months Ended March 31, 2004

Contractual Services

The decrease in FY04 contractual services expenditures was due to the Commission not having any expenditures for public relations in FY04.

Printing

The decrease in FY04 printing expenditures was due to the Commission printing child care brochures in FY03 and no brochures were printed in FY04.

Telecommunications Services

The increase in FY04 telecommunications services expenditures was due to the Commission installing a data cabinet in the Commission's new office during FY04. In addition, in the prior years the Commission utilized the Office of the Governor's telecommunication system and was not charged.

STATE OF ILLINOIS  
GOVERNOR'S COMMISSION ON THE STATUS OF WOMEN IN ILLINOIS  
**REPORT COMMENTS**

For the Nine Months Ended March 31, 2004

Effective June 1997 the Governor created the Governor's Commission on the Status of Women in Illinois (Commission). This Commission, which was created by Executive Order Number 1 (1997), expired as of December 31, 1998. On January 21, 1999, the Commission was re-established by Executive Order Number 1 (1999). The Commission was later abolished by Executive Order Number 1 (2004) effective March 31, 2004.

The Commission originally established by Executive Order Number 1 (1999) served under Governor Ryan. As a result of the change in Illinois' governor in January 2003, the Commission members that served under Governor Ryan resigned upon delivery of the Commission's 2002 Annual Report. Since January 2003 the new administration had not appointed any new Commissioners, however the Commission employed an Executive Director from November 2003 until the Commission was abolished effective March 31, 2004.

The primary purpose of the Commission was to study the issues surrounding women's equity in Illinois, which included existing laws and constitutional parameters; pay equity; mentoring and apprenticeship; affordable, high quality day care and elder care; child support; and, retirement and other economic security issues.

Other purposes of the Commission was to examine and promote utilization of public-private partnerships to raise awareness and develop collaborative solutions, to make recommendations to the Governor and the General Assembly for statutory and programmatic changes necessary to eliminate barriers to equity for women and to implement recommendations by working with the Governor's agencies, the General Assembly, the business community and other organizations.

Until January 2003, the Commission was organized into eight Working Groups; each chaired by a Commissioner with additional Commissioners serving as co-chairs and members of the Working Group. The Working Groups held meetings at multiple sites throughout the State using interactive video. The group members studied topics related to the well being of women in eight issue areas of Balancing Work & Family, Welfare to Work, Education & Training, Violence Reduction, Girls Opportunities, Business & Entrepreneurship, Women's Health and Employment & Pay Equity.