



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

JOINT COMMITTEE ON ADMINISTRATIVE RULES

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2010**

Release Date: December 2, 2010

Summary of Findings:

Total this audit:	1
Total last audit:	1
Repeated from last audit:	1

SYNOPSIS

- The Joint Committee on Administrative Rules did not exercise adequate control over the recording and reporting of its property and equipment.

{Expenditures and Activity Measures are summarized on the reverse page.}

**JOINT COMMITTEE ON ADMINISTRATIVE RULES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010**

EXPENDITURE STATISTICS	2010	2009	2008
Total Expenditures.....	\$ 1,010,102	\$ 1,195,967	\$ 1,151,212
OPERATIONS TOTAL.....	\$ 1,010,102	\$ 1,195,967	\$ 1,151,212
% of Total Expenditures.....	100%	100%	100%
Personal Services.....	812,096	833,207	820,320
Other Payroll Costs (FICA, Retirement).....	59,553	269,921	227,224
All Other Operating Expenditures.....	138,453	92,839	103,667
Total Receipts.....	\$ 31,541	\$ 31,010	\$ 32,454
Average Number of Employees.....	16	16	17

AGENCY EXECUTIVE DIRECTOR
During Examination Period: Ms. Vicki Thomas Currently: Ms. Vicki Thomas

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**PROPERTY CONTROL AND REPORTING
WEAKNESSES**

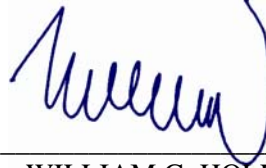
The Joint Committee on Administrative Rules (Committee) did not exercise adequate control over the recording and reporting of its property and equipment. We noted the following:

Insufficient controls over recording and reporting of equipment items

- Freight charges totaling \$183 were not included in the cost of the items on the Committee's property records.
- One equipment item, totaling \$799 was not recorded on the Committee's property records or on the Quarterly Report of State Property (C-15) submitted to the Office of the Comptroller (IOC).
- 23 equipment items, totaling \$2,850 were not recorded timely on the Committee's property records.
- Errors noted during the prior examination were not corrected. (Finding Code No. 10-1)

We recommended JCAR ensure equipment items are recorded at their proper costs and are added to inventory records in a timely manner. We also recommend JCAR thoroughly review all reports prepared from internal records for accuracy before submission to the IOC. Lastly, we recommended JCAR correct their property records to account for the overstatement.

JCAR officials accepted the recommendations and stated staff will endeavor to be more accurate in the recording of inventory in the future and in the preparation of reports submitted to the State Comptroller. All property records have been corrected.



WILLIAM G. HOLLAND
Auditor General

WGH:JSC:pp

AUDITORS ASSIGNED:

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