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# REPORT DIGEST

## OFFICE OF THE LIEUTENANT GOVERNOR

### COMPLIANCE EXAMINATION

For the Two Years Ended:  
June 30, 2009

#### Summary of Findings:

Total this audit: 1  
Total last audit: 0  
Repeated from last audit: 0

Release Date:  
May 18, 2010



State of Illinois  
Office of the Auditor General  
**WILLIAM G. HOLLAND**  
AUDITOR GENERAL

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Office of the Auditor General  
Illes Park Plaza  
740 E. Ash Street  
Springfield, IL 62703  
(217) 782-6046 or TTY (888) 261-2887

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### SYNOPSIS

- The Office of Lieutenant Governor did not timely approve and pay internal services invoices.

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

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**OFFICE OF THE LIEUTENANT GOVERNOR**  
**COMPLIANCE EXAMINATION**  
**For The Two Years Ended June 30, 2009**

<b>EXPENDITURE STATISTICS</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>
• <b>Total Expenditures</b> .....	<b>\$2,366,093</b>	<b>\$2,738,682</b>	<b>\$2,635,296</b>
<b>OPERATIONS TOTAL</b> .....	\$1,781,285	\$2,314,116	\$2,231,278
% of <b>Total Expenditures</b> .....	75.3%	84.5%	84.7%
Personal Services .....	\$664,523	\$960,560	\$960,593
% of Operations Expenditures .....	37.3%	41.5%	43.0%
Average No. of Employees .....	18	25	27
Other Payroll Costs (FICA, Retirement).....	\$211,774	\$250,603	\$200,370
% of Operations Expenditures .....	11.9%	10.8%	9.0%
Contractual Services .....	\$339,742	\$386,431	\$363,243
% of Operations Expenditures .....	19.1%	16.7%	16.3%
All Other Operations Items .....	\$565,246	\$716,522	\$707,072
% of Operations Expenditures .....	31.7%	31.0%	31.7%
<b>GRANTS TOTAL</b> .....	\$119,621	\$111,969	\$100,000
% of <b>Total Expenditures</b> .....	5.0%	4.1%	3.8%
<b>NON-APPROPRIATED FUNDS TOTAL</b> .....	\$465,187	\$312,597	\$304,018
% of <b>Total Expenditures</b> .....	19.7%	11.4%	11.5%
Cost of Property and Equipment.....	<b>\$351,927</b>	<b>\$397,740</b>	<b>\$399,696</b>

<b>AGENCY DIRECTORS</b>	
During Examination Period:	Honorable Patrick Quinn (until 1/29/09); Vacant (1/29/09 – Present)
Currently:	Vacant

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**NONPAYMENT OF REVOLVING FUND INVOICES**

The Office of Lieutenant Governor (Office) did not timely approve and pay internal service invoices to the Department of Central Management Services (DCMS).

The Office uses various Electronic Data Processing (EDP) services that are provided by DCMS. The Office used/purchased EDP services in excess of the amounts appropriated by the legislature for those types of expenditures. The Office owed DCMS the following amounts at June 30 for the following fiscal years:

FY08	\$ 52,868
FY09	<u>29,939</u>
	<u>\$ 82,807</u>

We noted the Office expended their total EDP appropriation of \$15,000 for FY 2008 and \$31,700 for FY 2009 for these services. However, these amounts were significantly short of actual DCMS services billed. (Finding 1, pages 9-10)

We recommended the Office work with Office of Management and Budget to resolve its outstanding balance and seek adequate appropriations to cover its EDP needs.

Officials associated with the Office, which now work for the Office of the Governor, agreed with the finding.

**AUDITORS' REPORT**

We conducted a compliance examination of the Office of the Lieutenant Governor as required by the Illinois State Auditing Act. We have not audited any financial statements of the Office for the purpose of expressing an opinion because the Office does not, nor is it required to, prepare financial statements.

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WILLIAM G. HOLLAND, Auditor General

WGH:KMC:drh

**SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors on this examination were McGreal & Company, PC.

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**The Office owed DCMS  
\$82,807 for EDP services  
for FYs 2008 and 2009)**

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**The Office agreed with  
auditor recommendations**