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# REPORT DIGEST

## COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

### COMPLIANCE EXAMINATION

For the Two Years Ended:  
June 30, 2009

#### Summary of Findings:

Total this audit	2
Total last audit	3
Repeated from last audit	1

Release Date:  
March 25, 2010



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

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## SYNOPSIS

- The Commission did not maintain sufficient controls over the recording and reporting of its property.

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

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**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**COMPLIANCE EXAMINATION**  
**For The Two Years Ended June 30, 2009**

EXPENDITURE STATISTICS	FY 2009	FY 2008	FY 2007
<b>Total Expenditures (All Funds) .....</b>	<b>\$6,563,260</b>	<b>\$5,242,434</b>	<b>\$1,117,406</b>
Personal Services .....	\$791,228	\$770,119	\$710,510
% of Operations Expenditures.....	12.1%	14.7%	63.6%
Average No. of Employees .....	13	13	13
Other Payroll Costs (FICA, Retirement) .....	\$5,467,733	\$4,307,332	\$161,336
% of Operations Expenditures.....	83.3%	82.2%	14.4%
Contractual Services.....	\$97,274	\$63,532	\$55,335
% of Operations Expenditures.....	1.5%	1.2%	5.0%
Lump Sums.....	\$183,024	\$76,697	\$165,105
% of Operations Expenditures.....	2.8%	1.5%	14.8%
All Other Operations Items .....	\$24,001	\$24,754	\$25,120
% of Operations Expenditures.....	.3%	.4%	2.2%
<b>Cost of Property and Equipment.....</b>	<b>\$218,061</b>	<b>\$212,386</b>	<b>\$186,863</b>

SELECTED ACTIVITY MEASURES (not examined)	FY 2009	FY 2008	FY 2007
Pension Impact Notes Prepared .....	306	173	311
Debt Impact Notes Prepared .....	62	27	84
Number of Pension Bills that became Law .....	16	19	5

AGENCY DIRECTOR
During Audit Period: Dan R. Long
Currently: Dan R. Long

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**PROPERTY CONTROL WEAKNESSES**

The Commission on Government Forecasting and Accountability (Commission) did not maintain sufficient controls over the recording and reporting of its property. We noted the following:

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**Reconciliations were not performed between Quarterly Reports of State Property, property records and equipment expenditures**

- The Commission did not reconcile its property listing to the Quarterly Reports of State Property (C-15s) filed with the Illinois Office of the Comptroller (IOC). A difference of \$680 was not reconciled or explained at June 30, 2009.
- The Commission's property and equipment expenditures processed by the IOC during FY08 and FY09 did not reconcile to additions recorded on the C-15 reports. Property and equipment expenditures totaling \$415 during FY08 and \$697 during FY09 were never recorded on the property listing of C-15s. Additionally, the Commission listed an addition of \$1,286 for the reporting quarter ending December 31, 2007 which was not supported.

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**Software was improperly added to property records**

- The Commission included computer software and licenses on its property control records. We noted 39 computer software and licensing items totaling \$25,342 on the Commission's property listing as of June 30, 2009.
- The Commission filed the FY08 Annual Real Property Utilization Report 27 days late.
- Three deletions tested (100%), totaling \$419, were not recorded on the Commission's C-15 during the proper quarter. The deletions should have been reported on the quarter ending December 31, 2007, but were not reported on the C-15 until the quarter ending June 30, 2008.

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**Surplus furniture affidavit not filed**

- The Commission did not file a surplus furniture affidavit with the State Surplus Administrator prior to purchasing a new furniture item with a unit price of \$853.

- The Commission did not submit its C-15's by the reporting deadlines. One of 8 (13%) C-15's submitted during the examination period was filed 3 days late. (Finding 1, pages 8-10)

We recommended the Commission strengthen internal controls over the recording and reporting of its equipment. Specifically, the Commission should ensure all equipment is accurately and timely record on the Commission's property records and reconcile its property reports and records to the C-15s and IOC expenditure reports for property on a quarterly basis to ensure completeness and accuracy of its property records. The Commission should also submit its Annual Real Property Utilization Report by October 30<sup>th</sup> of each year and follow Statewide Accounting management System procedures for completing accounting reports pertaining to Quarterly Reports of State Property. Lastly, the Commission should ensure surplus property affidavits are filed before purchasing new furniture over \$500 and submit its Quarterly Reports of State Property by the reporting deadlines.

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**Commission management  
agreed**

Commission management agreed with the finding and recommendation.

#### **OTHER FINDING**

The remaining finding is reportedly being given attention by Commission management. We will review progress toward implementation of our recommendation during our next examination.

**AUDITORS' OPINION**

We conducted a compliance examination of the Commission 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:JSC:pp

**AUDITORS ASSIGNED**

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