



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2011**

Release Date: March 27, 2012

Summary of Findings:

Total this audit:	2
Total last audit:	2
Repeated from last audit:	2

SYNOPSIS

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

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

COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011

EXPENDITURE STATISTICS	2011	2010	2009
Total Expenditures.....	\$ 1,934,767	\$ 1,918,002	\$ 6,563,260
OPERATIONS TOTAL.....	\$ 1,934,767	\$ 1,918,002	\$ 6,563,260
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	-	774,544	791,228
Other Payroll Costs (FICA, Retirement).....	-	59,255	5,467,733
All Other Operating Expenditures.....	1,934,767	1,084,203	304,299
Total Receipts.....	\$ -	\$ 4,282	\$ -
Average Number of Employees.....	13	13	13

SELECTED ACTIVITY MEASURES (Not Examined)	2011	2010	2009
Pension Impact Notes Prepared.....	139	140	306
Debt Impact Notes Prepared.....	65	45	62
Number of Pension Bills that became Law.....	29	27	16

AGENCY DIRECTOR	
During Examination Period:	Mr. Dan Long
Currently:	Mr. Dan Long

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

PROPERTY CONTROL WEAKNESSES

Inadequate controls over State property

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

Expenditures could not be reconciled

- The Commission's property and equipment expenditures processed by the Office of the Comptroller (Comptroller) did not reconcile to additions reported on the Quarterly Reports of State Property (C-15). Property and equipment expenditures totaling \$134 during FY10 and \$703 during FY11 were never recorded on the property listing or C-15's.
- One equipment addition tested, totaling \$130 did not include shipping and installation charge of \$8.
- One C-15 report incorrectly reported transfers of \$41,869 as deletions.
- One equipment addition tested, totaling \$150 was understated by \$70 on the Surplus Property Delivery Form reported to the Department of Central Management Services. (Finding 1, pages 9-10) **This finding was first reported in 2005.**

Items not added to inventory

We recommended the Commission strengthen internal controls over the recording and reporting of State equipment. Specifically, the Commission should ensure all equipment is accurately and timely recorded on the Commission's property records and reconcile its property reports and records to the C-15s and the Comptroller expenditure reports for property on a quarterly basis to ensure completeness and accuracy of its property records.

Commission agreed with auditors

Commission management agreed with the finding and recommendation and stated the items noted in this audit, to the extent possible, have been corrected. (*For the previous Commission response, see Digest Footnote #1.*)

INADEQUATE EXPENDITURE RECORDS

Inaccurate expenditure records

The Commission did not maintain accurate expenditure records. The Commission's expenditure records did not agree with the Illinois Office of the Comptroller's (Comptroller) records for one of three (33%) and one of one (100%) appropriation line items in FY10 and FY11, respectively. In addition, the Commission did not properly complete the reconciliations of the Commissions' expenditure records to those of the Comptroller. (Finding 2, page 11)

We recommended the Commission correct errors in records to ensure accurate accounting records are maintained. Additionally, we recommended the Commission properly complete reconciliations of its accounting records to those of the Comptroller each month.

Commission agreed with auditors

Commission management agreed with our finding and recommendation.

AUDITORS' OPINION

We conducted a compliance examination of the Commission as required by the Illinois State Auditing Act. The Commission has no funds that require an audit leading to an opinion of financial statements.



WILLIAM G. HOLLAND
Auditor General

WGH:JSC:rt

AUDITORS ASSIGNED

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

DIGEST FOOTNOTES

#1 – PROPERTY CONTROL WEAKNESSES – Previous Commission Response

2009: We agree.