



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

William G. Holland, Auditor General

---

**SUMMARY REPORT DIGEST**

---

**DEAF AND HARD OF HEARING COMMISSION**

**COMPLIANCE EXAMINATION**

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

**Release Date: December 21, 2011**

**Summary of Findings:**

<b>Total this audit:</b>	<b>2</b>
<b>Total last audit:</b>	<b>3</b>
<b>Repeated from last audit:</b>	<b>1</b>

**SYNOPSIS**

- The Deaf and Hard of Hearing Commission (Commission) did not maintain sufficient controls over the recording and reporting of its State property.
- The Commission did not maintain adequate controls over its contractual service expenditures.

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



Commission then attempted to submit a voucher totaling \$10,524.82 to the Comptroller for payment. When the Comptroller subsequently rejected the voucher for payment because no COD was on file, the Commission submitted two vouchers for \$5,262.41 to the Comptroller for payment resulting in the stringing of payments to avoid the COD filing requirement. (Finding 2, page 10)

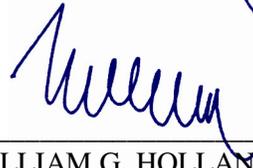
We recommended the Commission ensure contracts exceeding \$10,000 are filed with the Comptroller within 15 days of execution and proper documentation to obligate funds is submitted to the Comptroller prior to submitting the vouchers for payment.

**Commission agreed with auditors**

Commission management accepted the finding and recommendation and stated they have implemented controls to ensure compliance in the future.

**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.

A handwritten signature in blue ink, appearing to read 'William G. Holland', is written over a horizontal line. A blue arrow points from the signature towards the text 'The Commission has no funds that require an audit leading to an opinion of financial statements.' above.

WILLIAM G. HOLLAND  
Auditor General

WGH:JSC

**AUDITORS ASSIGNED**

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