



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

GUARDIANSHIP AND ADVOCACY COMMISSION

COMPLIANCE ATTESTATION EXAMINATION

For the Two Years Ended: June 30, 2011

Release Date: March 6, 2012

Summary of Findings:

Total this audit:	4
Total last audit:	2
Repeated from last audit:	2

SYNOPSIS

- The Commission did not exercise adequate controls over employee attendance records to ensure employees' benefit time was timely and properly recorded.
- The Commission did not consist of 11 members as required.

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

**GUARDIANSHIP AND ADVOCACY COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011**

EXPENDITURE STATISTICS	2011	2010	2009
Total Expenditures.....	\$ 9,031,554	\$ 8,824,422	\$ 9,941,072
OPERATIONS TOTAL.....	\$ 9,031,554	\$ 8,824,422	\$ 9,941,072
% of Total Expenditures.....	100.0%	100.0%	100.0%
Total Receipts.....	\$ 72,441	\$ 67,854	\$ 72,641
Average Number of Employees.....	109	113	112

SELECTED ACTIVITY MEASURES (Not examined)	2011	2010	2009
Office of State Guardian			
No. of Wards Served.....	4,927	4,863	4,861
Avg. No. of Assigned Cases per Worker.....	144	127	117
Legal Advocacy Service			
No. of Client Cases Handled.....	5,292	5,286	8,666
Human Rights Authority			
No. of Cases Handled.....	327	337	338

AGENCY DIRECTOR	
During Examination Period:	Dr. Mary L. Milano
Currently:	Dr. Mary L. Milano

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER EMPLOYEE
ATTENDANCE RECORDS**

The Commission did not exercise adequate controls over employee attendance records to ensure employees' benefit time was timely and properly recorded.

During our testing of 11 employees' attendance records for six months during the examination period, we noted the following:

Timekeeping discrepancies

- Six of 11 (55%) employees' timekeeping records did not agree when comparing the certified Pay Period Time Report (PPTR) to the Central Time and Attendance System (CTAS). We noted 8 discrepancies totaling 46 hours when comparing the PPTR and CTAS reports for the months tested.
- Four of 11 (36%) employees' accrued benefit balances did not agree to the corresponding CTAS balance. We noted 22 instances where leave time totaling 173 hours was not entered on the CTAS report timely. Adjustments were made to correct the CTAS balance; however, those adjustments were made from 13 to 413 days after the leave time was taken. (Finding 1, pages 9-10) **This finding was first reported in 2007.**

**Employee leave time was not
recorded timely**

We recommended the Commission implement procedures to ensure accurate and timely entry of employee work hours and benefit time. We further recommended the Commission ensures its PPTR and CTAS systems are accurate and reconcile.

Commission agrees with auditors

Commission officials agreed with our finding and stated lack of administrative staff dedicated to this task contributed to the weaknesses. (For the previous agency response, see Digest Footnote #1.)

COMMISSION NOT STAFFED AS REQUIRED

The Guardianship and Advocacy Commission (Commission) did not consist of the 11 members as required by the Guardianship and Advocacy Act.

**Commission consisted of only 9
members**

The Commission consisted of 9 members appointed by the Governor for three-year terms during FY10 and FY11. (Finding 2, page 11)

We recommended the Commission work with the Governor's Office until the vacancies are filled.

Commission agrees with auditors

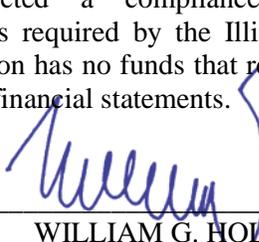
Commission officials agreed with the finding and stated they would continue to find, vet, and submit qualified candidates to the Governor's Office.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the Commission. We will review progress toward the implementation of our recommendations during the next examination.

AUDITOR'S 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 on financial statements.



WILLIAM G. HOLLAND
.. Auditor General

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AUDITORS ASSIGNED

Our special assistant auditors for this engagement were Kyle E. McGinnis, CPA.

DIGEST FOOTNOTES

#1 - INADEQUATE CONTROLS OVER EMPLOYEE ATTENDANCE RECORDS - Previous Agency Response

We agree. Staff turnover in the last two years as well as the implementation of a new timekeeping system contributed to this weakness.

As with any newer system, enhancements to policies and procedures are expected and required. The agency will begin to more effectively utilize existing internal documentation required by those policy enhancements. Emphasis will be placed on timely entry of data in automated record-keeping systems, verification of the relevant data, independent review by management, and employee participation in the process.

We also agree that inadequate controls over timekeeping procedures could increase the risk of benefit time being used and not recorded or paying for services not rendered by employees; however, we believe that neither of those scenarios occurred because of the adjustments to the timekeeping system made by the agency.