



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS COMMERCE COMMISSION

**LIMITED SCOPE COMPLIANCE EXAMINATION -
WIRELESS EMERGENCY TELEPHONE SAFETY ACT
For the One Year Ended: June 30, 2012**

Summary of Findings:

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

Release Date: June 19, 2013

INTRODUCTION

We conducted a limited scope compliance examination of the Illinois Commerce Commission's compliance with the Wireless Emergency Telephone Safety Act (Act) (50 ILCS 751/1 et seq.). The Commission's activities conducted under the Act are recorded in two funds. The Wireless Service Emergency (612) Fund is used for grants to emergency telephone system boards, qualified government entities, or Department of State Police for Wireless 9-1-1 or E9-1-1. The Wireless Carrier Reimbursement (613) Fund is used for the reimbursement of wireless carriers and administrative costs. During Fiscal Year 2012, the 613 Fund was also used for a transfer of excess funds to the Commission's Public Utility Fund.

SYNOPSIS

- The Commission did not timely detect and correct a receipt recording error or ensure accurate annual reporting of receipts.

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

FINDING, CONCLUSION, AND RECOMMENDATION

UNTIMELY DETECTION AND CORRECTION OF RECEIPT RECORDING ERROR

The Illinois Commerce Commission (Commission) did not timely detect and correct a receipt recording error or ensure accurate annual reporting of receipts.

Untimely reconciliation and detection of receipt recorded in wrong fund

Commission staff did not timely detect \$473,722 recorded in the wrong fund due to Comptroller error. This error was not identified and corrected by Commission staff until approximately 3 months after the error occurred.

Annual report misstated receipts by \$473,722

As a result, the Commission's annual accounting of receipts filed with the Office of the Auditor General misstated Fiscal Year 2012 receipts in two funds.

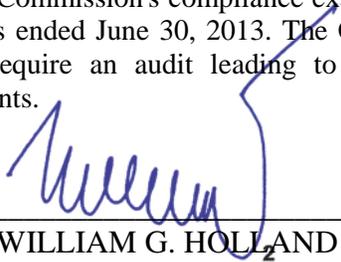
We recommended the Commission ensure reconciliations of monthly revenue status reports are performed timely and the Comptroller is notified of any errors detected within 30 days. We also recommended the Commission ensure the annual accounting of receipts and disbursements is accurately reported.

Commission agrees with recommendation

Commission management agreed with our recommendation and stated reconciliations will be completed before preparing the annual accounting. Management also noted the error had no impact on distributions.

AUDITORS' OPINION

We conducted a limited scope compliance examination of the Illinois Commerce Commission's Wireless Service Emergency Fund and Wireless Carrier Reimbursement Fund as required by the Wireless Emergency Telephone Safety Act. Examination results for the entire Commission will be presented in the Commission's compliance examination report for the two years ended June 30, 2013. 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

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