STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JOINT COMMITTEE ON ADMINISTRATIVE RULES

State Compliance Examination
For the Two Years Ended June 30, 2024

Release Date: November 13, 2025

FINDINGS THIS AUDIT: 2			
	New	Repeat	Total
Category 1:	**0**	**0**	**0**
Category 2:	**0**	**2**	**2**
Category 3:	**0**	**0**	**0**
TOTAL	**0**	**2**	**2**

FINDINGS LAST AUDIT: 3

AGING SCHEDULE OF REPEATED FINDINGS			
Repeated Since	**Category 1**	**Category 2**	**Category 3**
2020		**24-1, 24-2**	

SYNOPSIS

- **(24-1)** The Joint Committee on Administrative Rules (Committee) did not maintain adequate controls over personal services.

Category 1:	Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.
Category 3:	Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INADEQUATE CONTROLS OVER PERSONAL SERVICES

The Joint Committee on Administrative Rules (Committee) did not maintain adequate controls over personal services.

During testing of payroll, we noted the following:

Employee income taxes withheld at an incorrect rate

- For two of four (50%) employees tested, the Committee did not compute payroll deductions correctly based on employee payroll documentation. We noted errors in the amounts withheld for the Federal and the State Taxes.

During testing of Agency Workforce Reports, we noted the following:

Inaccurate count of professional employees

- The Committee did not provide an accurate count of its professional employees in its Fiscal Year 2023 Agency Workforce Report.

Incorrect totaling of Caucasian males and females

- The Committee did not report the correct sums for the Caucasian Males and Caucasian Females columns in its Fiscal Year 2023 Agency Workforce Report.

During testing of leave slips, we noted the following:

Leave slips not submitted timely

- Two of 24 (8%) leave slips tested, for 1 of 4 (25%) employees tested, were submitted 10 and 53 days after the leave occurred. (Finding 1, pages 10-11). **This finding has been reported since 2020.**

We recommended the Committee strengthen its controls over personal services to ensure Federal and State income tax withholdings are accurate, Agency Workforce Reports are accurate, and leave slips are submitted in accordance with Committee policy.

The Committee accepted the recommendation

The Committee agreed with the recommendation.

OTHER FINDINGS

The remaining finding pertains to inadequate controls over cybersecurity. We will review the Committee's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Committee for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Committee complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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