



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF THE LIEUTENANT GOVERNOR

Compliance Examination
 For the Two Years Ended June 30, 2017

Release Date: July 25, 2018

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2015		17-1	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (17-1) The Office of the Lieutenant Governor failed to file reports timely.

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.

{Expenditures are summarized on next page.}

**OFFICE OF THE LIEUTENANT GOVERNOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017**

EXPENDITURE STATISTICS	2017	2016	2015
Total Expenditures.....	\$ 1,175,343	\$ 1,147,500	\$ 1,206,586
OPERATIONS TOTAL.....	\$ 1,175,343	\$ 1,147,500	\$ 1,206,586
% of Total Expenditures.....	100.0%	100.0%	100.0%
Total Receipts.....	\$ -	\$ -	\$ 1,258
Average Number of Employees (Not Examined).....	15	19	17

LIEUTENANT GOVERNOR
During Examination Period: Honorable Evelyn Sanguinetti
Currently: Honorable Evelyn Sanguinetti

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

UNTIMELY FILING OF REPORTS

The Office of the Lieutenant Governor (Office) did not file statutorily required reports as required.

During testing we noted the following:

Reports not filed as required

- Three of four (75%) Travel Headquarter Reports (TA-2) were submitted from seven to 87 days late during the examination period.
- The Office did not file its Fiscal Year 2016 Fiscal Control and Internal Auditing Act (FCIAA) Report with the Office of the Auditor General.
- The Office’s Travel Control Board did not submit reports of travel reimbursement claims to the Legislative Audit Commission (Commission) during the examination period. (Finding 1, page 9)

We recommended the Office ensure it prepares and timely submits all statutorily required reports.

Office agrees with auditors

The Office agreed with our recommendation.

ACCOUNTANT’S OPINION

The accountants conducted a compliance examination of the Office, for the two years ended June 30, 2017, as required by the Illinois State Auditing Act. The accountants stated the Office complied, in all material respects, with the requirements described in the report.

Our Special Assistant Auditors for this examination were Kyle E. McGinnis, CPA.

SIGNED ORIGINAL ON FILE

JANE CLARK
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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