



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

William G. Holland, Auditor General

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**SUMMARY REPORT DIGEST**

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**LEGISLATIVE ETHICS COMMISSION**

**COMPLIANCE ATTESTATION EXAMINATION  
For the Two Years Ended: June 30, 2012**

**Release Date:**

**Summary of Findings:**

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

**SYNOPSIS**

- The Legislative Ethics Commission did not timely prepare and file all required reports.

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

**LEGISLATIVE ETHICS COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2012**

EXPENDITURE STATISTICS	2012	2011	2010
<b>Total Expenditures*</b> .....	\$ 112,604	\$ 99,910	\$ 91,008
OPERATIONS TOTAL.....	\$ 112,604	\$ 99,910	\$ 91,008
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	101,942	90,225	80,604
Other Payroll Costs (FICA, Retirement).....	5,600	4,704	3,968
All Other Operating Expenditures.....	5,062	4,981	6,436
<b>Total Receipts</b> .....	\$ -	\$ -	\$ -
<b>Average Number of Employees</b> .....	<b>2</b>	<b>2</b>	<b>2</b>

\*Note: The Office of the Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In both Fiscal Years 2011 and 2012, both entities were reported under the Legislative Ethics Commission's agency code.

SELECTED ACTIVITY MEASURES (Not Examined)	2012	2011	2010
Number of allegations received.....	30	24	11
Number of investigations initiated.....	30	24	11
Number of investigations concluded.....	20	23	12
Number of total open investigations at year end....	15	5	4

AGENCY DIRECTOR	
During Examination Period:	Mr. Randy Erford
Currently:	Mr. Randy Erford

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**PROCEDURAL DEFICIENCIES**

During our testing of the Legislative Ethics Commission (Commission), we noted procedural deficiencies. Some of the conditions we noted follow:

**Required reports not filed timely**

- The Commission submitted 2 of 2 (100%) Fiscal Control and Internal Auditing Act (FCIAA) certifications for Fiscal Years 2011 and 2012 with the Office of the Auditor General 473 and 107 days late, respectively.
- The Commission submitted 1 of 2 (50%) inventory certifications with the Department of Central Management Services (DCMS) 48 days late.
- The Commission submitted 2 of 2 (100%) Annual Real Property Utilization reports for Fiscal Years 2011 and 2012 to DCMS 388 and 22 days late, respectively. (Finding 1, pages 7-9)

We recommended the Commission ensure all required reports are prepared and filed timely as required.

**Commission agrees with auditors**

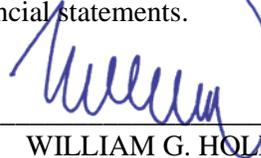
The Commission agreed with our recommendation.

**OTHER FINDING**

The remaining finding is reportedly being given attention by the Commission. We will review the Commission's progress towards the implementation of our recommendations in our next engagement.

**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 on financial statements.



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WILLIAM G. HOLLAND  
- Auditor General

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**AUDITORS ASSIGNED**

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