

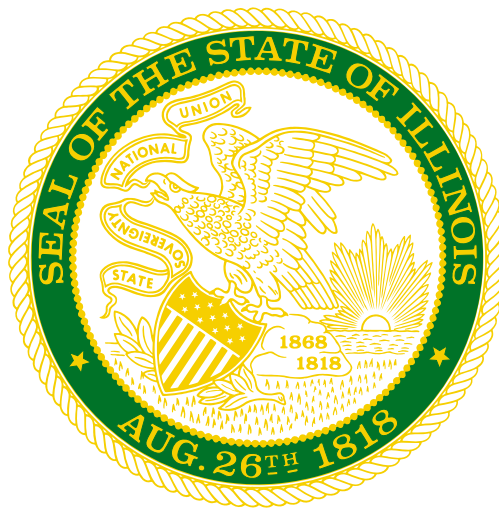
# 1999

Annual Report

## STATE OF ILLINOIS

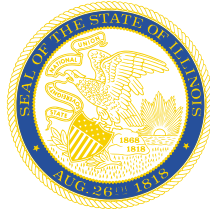
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### OFFICE OF THE AUDITOR GENERAL



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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

March 1, 2000

Honorable Members of the General Assembly  
The Legislative Audit Commission  
The Honorable George Ryan, Governor  
Citizens of Illinois

Ladies and Gentlemen:

In compliance with Section 3-15 of the Illinois State Auditing Act, I submit the Annual Report of the Office of the Auditor General for the year ended December 31, 1999.

I have always believed the audit process cannot have value unless it is fair. With this in mind, my goal has been to present objective, balanced and unbiased audits. I believe this annual report reflects the success of my office in meeting that goal during 1999. It will continue to be my goal during the coming year.

I thank all those who made possible the results reported including, in particular, members of the General Assembly, members and staff of the Legislative Audit Commission, and the staff of this office.

Yours truly,

A handwritten signature in black ink, appearing to read "William G. Holland", with a long, sweeping flourish extending upwards and to the right.

WILLIAM G. HOLLAND  
Auditor General

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## OVERVIEW

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Since August 1992, William G. Holland has served as Auditor General of the State of Illinois. He was appointed by the General Assembly to a ten-year term on July 2, 1992.

As a constitutional officer, the Auditor General audits public funds of the State and reports findings and recommendations to the General Assembly and to the Governor. The establishment of the Auditor General under the Legislature is important. It ensures that the Legislature, which grants funds and sets program goals, will ultimately review program expenditures and results. Thus, agencies are accountable to the people through their elected representatives.

The Auditor General's office performs several types of audits to review State agencies. Financial and Compliance audits are mandated by law. They disclose the obligation, expenditure, receipt, and use of public funds. They also provide agencies with specific recommendations to ensure full compliance with State and federal statutes, rules, and regulations.

Performance audits are conducted at the request of legislators to assist them in overseeing government. Programs, functions, and activities are reviewed according to the direction of the audit resolution or law directing the audit. The General Assembly may then use the audit recommendations to develop legislation for the improvement of government.

Information Systems audits are performed on the State's computer networks. They determine whether appropriate controls and recovery procedures exist to manage and protect the State's financial and confidential information.

Copies of all audits are made available to members of the Legislature, the Governor, the media, and the public. Findings include areas such as accounts receivable, contracts, expenditure control, leases, misappropriation of funds, personnel and payroll, property control, purchasing, reimbursements, computer security, telecommunications, and travel.

Audit reports are reviewed by the Legislative Audit Commission in a public hearing which includes the agency's officials. Testimony is taken from the agency regarding the audit findings and the plans the agency has for corrective action. In some cases, the Commission may decide to sponsor legislation to correct troublesome fiscal problems brought to light by the audit. All outstanding recommendations are reviewed during the next regularly scheduled audit of the agency; or, if the Commission requests, a special interim audit may be conducted. •

## ***PUBLIC INFORMATION***

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An audit and its supporting workpapers, unless confidential by, or pursuant to, law or regulation, are public documents once the report has been officially released to the Legislature, the public, and the press. These documents are available for review in our Springfield and Chicago offices.

The following information is also available by request:

- Late Filing Affidavits
- Emergency Purchase Affidavits
- Professional or Artistic Services Affidavits
- Contractual Services Certifications

Information about the Auditor General is now available on a Home Page on the Internet.

This information includes current digests of financial/compliance audits and the year each Illinois state agency is audited. Also available is information on our performance and information systems audits.

We believe a presence on the Internet enhances the public's access to our audits.

***OUR INTERNET ADDRESS IS:***

**<http://www.state.il.us/auditor>**

***OUR E-MAIL ADDRESS IS:***

**[auditor@mail.state.il.us](mailto:auditor@mail.state.il.us)**

***PUBLIC INFORMATION IS AVAILABLE BY WRITING:***

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# *THE COMPLIANCE AUDIT PROGRAM*

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The Auditor General is required by the Illinois State Auditing Act to conduct a financial and compliance audit of every State agency at least once every two years. These audits inform the public, the Legislature, and State officers about the obligation, expenditure, receipt, and use of public funds and provide State agencies with specific recommendations to ensure full compliance with State and federal statutes, rules, and regulations.

The Compliance Audit Division conducted 138 compliance, financial, federal, and special audits in 1999. Staff auditors conducted 9 of these audits. The remainder were performed by public accounting firms under the general direction and management of the Auditor General's audit managers.

The Illinois Constitution of 1970 revised and expanded the traditional financial audits conducted of State agencies to focus on compliance with legislative intent and proper performance of governmental operations, as well as financial accountability.

The compliance audit program has a positive impact on the operations of State government because agencies implement many of the recommendations made in these audits. Compliance audits are also reviewed by the Legislative Audit Commission where legislators question agency directors about audit findings and the corrective action they plan to take. Legislators and their staffs also use compliance audits during appropriation hearings in the spring legislative session. To maximize the usefulness of audit information, the Office attempts to deliver audits as early as possible in the legislative session. •

# NEED FOR BETTER MANAGEMENT CONTROLS

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Although many audits conducted by the Office of the Auditor General show that State agencies are making good progress in developing necessary management controls, serious deficiencies are still found in this important area.

Management controls include the plan of organization, methods, and procedures established to ensure that resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable data is obtained, maintained, and fairly disclosed. They include the processes for planning, organizing, directing, and controlling program operations, and the systems for measuring, reporting, and monitoring program performance [see inset on next page].

Significant problem areas identified in audits completed in the past year include the following:

## PLANNING, RECORDKEEPING, AND MONITORING

Our audits found instances where even the most basic management controls were lacking:

- there was no reliable and functioning system for keeping management informed of all laws and regulations that affect agency operations – **Farm Development Authority**;
- recordkeeping procedures did not allow complete, accurate, and timely presentation of financial statements – **Department of Public Aid**;
- proper segregation of duties had not been achieved – **Joint Committee on Administrative Rules**;
- executive signature authority had been inappropriately delegated to lower level staff – **Department of Commerce & Community Affairs**;
- an effective internal audit function was not in place – **Department of Children & Family Services**.

## CONTRACTS AND EXPENDITURES

Proper controls over the spending of resources are essential to proper public accountability. Significant audit findings documented cases where:

- appropriated funds were expended from the wrong year's appropriation or for purposes not directly related to the appropriation – **State Fire Marshal**;
- controls were not present to safeguard against overpayments and duplicate payments – **Environmental Protection Agency**;
- reimbursement was sought from federal programs for unallowable expenditures – **Department of Public Aid**;
- federal funds were drawn down in excess of immediate expenditure needs in violation of federal cash management requirements – **Department of Public Aid**;
- salaries were paid for employees who had been assigned to work for other agencies – **Property Tax Appeal Board**;
- stringing of purchases was used to avoid the need for competitive procurement processes; and – **Capital Development Board**;
- contractual services began prior to having a signed contract in place – **Legislative Information Systems**.

## INVENTORIES AND EQUIPMENT

Since property is a resource that can be readily converted for personal use, management needs a sound control system to limit loss risks. Our audits found that:

- not all equipment items purchased or transferred in were recorded or tagged – **Metropolitan Water Reclamation District of Greater Chicago**;
- a complete physical inventory of property and

equipment was not conducted, which could lead to failure to detect the loss of property – **State Appellate Defender**;

- valuable equipment items could not be located – **State Board of Education**; and
- overstocking of inventory occurred which unnecessarily restricted availability of State resources – **State Police**.

### ACCOUNTS RECEIVABLE

Collection of amounts due to the State is essential to provide adequate resources to support State operations. Our audit findings showed cases in which:

- timely collection attempts were not made – **Office of Banks and Real Estate**;
- eligible past due accounts were not placed into the Comptroller’s Offset System – **State Police**; and
- adequate skiptracing and litigation procedures were not employed when necessary – **Chicago State University**.

### PERSONAL SERVICES AND PAYROLL

Personal Services account for a large portion of overall State expenditures, and human resources are one of the most important State assets. Management is responsible for ensuring that the correct wages and benefits are paid to eligible employees. Our auditors found that control weaknesses resulted in the following:

- unemployment benefits were paid to employees who were still receiving a paycheck – **Department of Transportation**; and
- employee evaluations were not performed on a timely basis, resulting in delays in salary adjustments, inadequate performance feedback, and possible postponement of necessary training – **Department of the Lottery**.

### GENERAL AND SPECIFIC CONTROL STANDARDS

- Control systems should provide *reasonable assurance* that the system objectives will be accomplished.
- Managers and employees need to demonstrate a positive and *supportive attitude* toward management controls at all times.
- *Competent personnel*, with professional integrity, are needed to accomplish their assigned duties.
- For each major agency activity, management should develop *control objectives*, which are goals to eliminate or reduce the risks of adverse results to an acceptable level, and *control techniques*, which are specific methods or procedures to ensure that control objectives are accomplished.
- Controls systems, all transactions, and other significant events are to be clearly *documented*.
- *Transactions and other significant events* are to be authorized and executed only by persons acting within the scope of their authority and should be promptly *recorded* and classified.
- Management should ensure *separation of duties* in authorizing, processing, recording, and reviewing transactions.
- Qualified and continuous *supervision* is to be provided to ensure control objectives are achieved.
- *Access to and accountability for records and resources* should be limited to authorized individuals.

Source: Comptroller General of the United States



## FEDERAL AUDITING

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In 1999, our Office distributed 29 audits which were designed to meet both federal and State compliance audit requirements. Such combined purpose audits are mandated by the federal Single Audit Act. Reimbursements to the State's General Revenue Fund for the federal share of these audits released by our Office in 1999 should exceed \$852,967.

Audits for federal compliance purposes disclosed a number of questioned costs in federal programs which could result in the need for repayment to the federal government.

### STATEWIDE SINGLE AUDIT PROCESS

Audits of federal grant programs, known as "single audits", will be conducted on a statewide basis rather than a departmental basis starting at June 30, 2000.

Unless a biennial audit is required by law, the federal Single Audit Act and OMB Circular A-133 now require each non-federal entity expending federal awards of \$300,000 or greater to undergo a single audit annually. The Illinois State Auditing Act mandates the Auditor General to conduct a financial audit of each State agency at least once during every biennium, but the statute does not require a biennial audit. Consequently, starting in 1999, federal audits must be conducted annually to comply with federal law and regulations.

However, to increase efficiency and decrease the cost that would be associated with performing annual departmental single audits, the State is converting to a Statewide Single Audit as of June 30, 2000. For FY 2000 all larger (or Type A) federal programs for the State will be audited. Subsequent years will use a risk-based approach, so that certain higher risk smaller federal programs (Type B programs) will be audited in place of any low risk larger programs that are identified.

There are definite cost savings with a statewide approach. For example, the size cut off for a Type A program at the statewide level is \$3 million or 0.3% of federal awards expended, whereas the cut

off is \$300,000 or 3% on the Department level. Based on the FY 97 statewide Schedule of Expenditures of Federal Awards, there were only 34 Type A programs that would have to be audited, whereas 140 were identified and audited on a department by department basis in FY 97.

Another advantage of a statewide approach is that financial statement presentation for shared and possibly non-shared funds may not be required for some agencies who now have to prepare financial statements because of federal single audit requirements.

### PEER REVIEW

Peer review is an external quality control review conducted every three years by audit professionals from across the United States who are selected by the National State Auditors Association. The peer review helps to ensure that our procedures meet all required professional standards, comply with Government Auditing Standards and produce reliable products for the agencies we audit.

The July 1999 peer review of the Auditor General's audit processes resulted in an unqualified (clean) opinion. Additionally, the peer review team did not note any deviations from professional standards that would have required a written letter of comments. Our prior peer reviews, conducted in 1993 and 1996, likewise resulted in an unqualified opinion.

### OTHER AUDIT RESPONSIBILITIES

The Auditor General is required by law to annually review the Comptroller's Statewide accounting system. This review is accomplished through the Office's audit of the State Comptroller, and by ensuring that all agency audits are performed in accordance with the Auditor General's Audit Guide.

In addition, the Auditor General annually reviews the State Comptroller's pre-audit function which is required by law. Pre-audit is the primary control over expenditure voucher processing. The State Comptroller pre-audits financial transactions to determine if they are proper and legal. •

# THE PERFORMANCE AUDIT PROGRAM

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Performance audits are conducted at the request of legislators to assist them in their oversight function. Based on the scope specified in the resolution or the law requesting the audit, State agencies' programs, functions, and activities are reviewed. The audits determine if resources are used efficiently, economically, and effectively to provide services which the General Assembly intended. These audits are important to furthering public accountability.

The General Assembly uses performance audit information to develop legislation, to deal with budgetary issues, and to direct agencies to change and improve programs.

Some audits produce immediate changes. In other instances, significant changes may not be seen for several years. The length of time it takes to see change is due to the process of transforming the audit findings and recommendations into legislative bills, converting bills into law, and the passing of time to see the effect of change.

For example, Public Act 91-0503, approved and effective August 1999, amended the School Code to clarify the number of ROTC scholarships available at State universities each year. The amendment was requested by the State Board of Higher Education as a way to address an audit recommendation in our Management Audit of Tuition and Fee Waivers released in April 1998.

In addition, Public Act 91-0467 amended The Nursing Home Care Act to specify that persons age 18 and older, who seek admission to a nursing facility, are required to be screened. This legislation was the result of a recommendation in our Program Audit of Illinois' Universal Screening Program released in June 1998.

Performance audits also directly impact and improve agency operations. The Auditor General released six major performance audits in 1999 which contained a total of 51 recommendations. State agencies generally accepted all of the audit recommendations to correct or improve operations. Additionally, in July 1999, the Management

Audit of Tuition and Fee Waivers received a Recognition of Impact on Policy award from the National Conference of State Legislatures. The award was based on the following criteria:

- Public Impact
- Legislative Impact
- Program Improvement
- Cost Savings; and
- Impact on Other Organizations. •

# AUDITS COMPLETED IN 1999

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## FIRE INVESTIGATIONS

House Resolution Number 486 directed a management audit of the State Fire Marshal's role in fire investigations, including a review of the investigation policy, timeliness of investigations, and overtime compensation. The Fire Marshal assists local fire departments to determine the origin and cause of fires, and may help apprehend suspected arsonists. This service is requested mainly by rural or volunteer fire departments who lack trained investigators.

On December 15, 1997, the agency merged arson investigators into another division and published a policy on responding to requests for arson investigators. The audit determined that the agency's response was quicker before the new policy, called the protocol.

- Median arrival time was 3½ hours before the protocol versus 5½ hours after the protocol.
- Suspicious fires, the main responsibility of arson investigators, were made third-priority under the protocol and did not require an immediate response.

Over 75 percent of fire chiefs who responded to our survey were either highly or mostly satisfied with OSFM arson investigations. However, 30 percent said they were dissatisfied with OSFM's policy protocol because it slowed response which chiefs indicated could have several effects:

- Fewer arrests and prosecution of suspected arsonists.
- Increased local cost to keep the fire scene secure.
- Keep people from returning to their homes and businesses until after the investigation.

Controls over the arson investigation program were strengthened after the December 1997 reorganization but they could be improved further:

- Annual caseload varied significantly by investigator from 8 to 91 investigations in

Fiscal Year 1998.

- Many investigations we sampled did not document they collected physical evidence (37%), conducted interviews (24%), or reported arson/undetermined fires (18%) to police.
- Investigation reports were not reviewed by supervisors.
- New supervisors were not certified arson investigators as they were before 1995.

The audit made seven recommendations, including that the Fire Marshal should review its protocol, method of assigning cases, and procedures. In addition, the audit recommended management controls be implemented to ensure reports conform with agency standards and are reviewed by a trained supervisor. The agency concurred with the recommendations and said it had begun implementing them.

## COST SURVEY OF ILLINOIS HEALTH AND HUMAN SERVICE PROVIDERS

House Resolution Number 504 directed the Auditor General to collect information on selected health and human services providers' costs, and to summarize how State agencies set, review, and update reimbursement rates. The report reviewed 15 programs at 4 State agencies.

As directed by the Resolution, this was not an audit of providers' cost reporting. We relied upon the accuracy of the information provided by State agencies and providers. There were several limitations in our collection and analysis of provider cost information, including:

- Cost information was limited or not available for certain programs.
- Providers did not report costs in the same way.
- Some agency and provider data did not reconcile.

This cost survey found that:

- State agencies generally did not use cost reports to update rates; rather, many increases were given based on across-the-board cost-of-living increases. All 15 programs surveyed received a rate increase in Fiscal Year (FY) 1997, as well as an increase in FY98 and/or FY99.
- Some providers' programs sampled were funded almost entirely by the State program surveyed. Other programs received a large portion of their funding from other sources, such as other State, federal, or local agencies, or private contributions.

In a comparison of cost and revenue from all sources, we found that 90 of 244 (37%) providers reported costs which exceeded revenue for the program surveyed, 131 (54%) reported revenues which exceeded costs for the program surveyed, and 23 (9%) reported costs and revenue to be equal.

## ILLINOIS MATHEMATICS AND SCIENCE ACADEMY

Legislative Audit Commission Resolution 115, adopted March 2, 1999, directed the Auditor General to conduct a management and program audit of the Illinois Mathematics and Science Academy's (IMSA) admissions process.

IMSA is a public, residential school serving 10th through 12th grade students. There are approximately 650 students enrolled in the Academy. Our review of the Academy's admissions process found the following:

- State law requires IMSA to establish eligibility criteria which ensures "adequate geographic, sexual and ethnic representation." An IMSA official stated the ultimate goal of the selection process is to have admissions which approximate the demographics of the State. However, IMSA's admissions policy directs that admissions reflect the diversity of the applicant pool. IMSA's applicant pool, mainly in the area of ethnicity, is not

representative of statewide demographics.

- One result of IMSA's attempt to comply with its statutory requirement to admit a class with adequate demographic representation is that applicants with lower total composite scores are admitted to IMSA over applicants with higher scores but whose demographics are adequately represented. The total composite score is a combination of 1/3 GPA, 1/3 SAT I, and 1/3 Review Committee Rating.
- IMSA had written admissions policies and procedures that were originally approved by the Board of Trustees in 1986 when the Academy opened. Although IMSA's admissions practices have been modified, the formal policy was not updated and approved by the IMSA Board of Trustees until January 1999. Therefore, IMSA's actual admissions practices have deviated from Board of Trustees' approved policy for a number of years.
- Many key terms used in the current admissions process are not defined in the newly approved policy. In addition, some criteria used during the selection of the second half of the class were not clearly outlined in policy.

The audit had two recommendations. The agency agreed with both recommendations.

## PUBLIC AID'S CONTRACTS WITH THE DELTA DENTAL PLAN OF ILLINOIS

Legislative Audit Commission Resolution Number 113, adopted April 20, 1998, directed the Auditor General to conduct a management audit of the Department of Public Aid's contracts with the Delta Dental Plan of Illinois. During this audit, Public Aid awarded a new three-year contract for dental services to Doral Dental Services of Illinois. A prior audit of Public Aid's contract with Delta was released by the Auditor General's Office in January 1990.

The audit, released in September 1999, found that

the most recent contract with Delta, for the period May 1, 1996 through February 28, 1999, contained adequate controls to effectively manage the contractor's performance. Although the contract contained adequate controls, we found that the Department did not adequately monitor Delta's performance. Specifically, we found that:

- The Department did not track whether required reports were submitted;
- The Department did not monitor denied claims or the timeliness of claims processing;
- The Department did not use enforcement provisions in the contract, such as liquidated damage clauses, to ensure contractor performance or sanction non-compliance;
- Reviews of Delta's compliance with contract provisions were not timely and were limited in scope; and
- The Department did not approve cost allocation plans in a timely manner.

We also reported the following:

- Administrative expenses charged by Delta were excessive when compared to typical programs and exceeded the anticipated amount for administration in the contract. For every dollar spent on the program in 1998, about 60 cents was spent for claims while 40 cents was spent for administration; and
- Public Aid's manner for soliciting and evaluating proposals for the new dental contract, effective March 1, 1999 generally conformed with applicable legal requirements and prudent business practices. However, there are practices that could be improved.

The audit made 15 recommendations to improve the management of Public Aid's contract for dental services. These recommendations included improving monitoring of denied claims, timeliness of claims processing, complaints and grievances, EPSDT requirements, and providers and provider participation ratios. The audit further

recommended that Public Aid track whether financial reports are being submitted in a timely manner, approve cost allocation plans in a more timely manner, monitor and collect excess surplus when due, and enforce contract provisions. The Department should also conduct audits and other reviews in a timely manner and should ensure that the contractor document expenses and adjustments related to the calculation of excess surplus. Finally, the audit also recommended ways that the Department could improve the solicitation and evaluation process and that the Department implement recommendations from the previous audit that were not fully implemented.

## MEDICAID HOME HEALTH CARE

Legislative Audit Commission Resolution Number 114 directed the Auditor General's Office to conduct an audit of the State's Medicaid expenditures for home health care and the State's regulatory control over home health care agencies.

In Fiscal Year 1998, the Department of Public Aid spent almost \$52 million for home health care services for 21,095 clients in the Medicaid program. The Department of Human Services spent an additional \$5 million for home health care for 998 clients in its Medicaid waiver program for people with disabilities.

The audit found that the Department of Public Aid had not established adequate management controls to assure that home health services billed for Medicaid clients by providers are properly authorized, approved, allowable, and provided. Weaknesses included lacking computer edits and lacking management analysis and oversight.

We found good controls over care provided in the Katie Beckett waiver program, which is jointly administered by Public Aid and the Division of Specialized Care for Children at the University of Illinois, and over home health care provided to people with disabilities in the Home Services Program, which is jointly administered by the Departments of Human Services and Public Aid.

Regarding the regulatory controls over home health agencies, we found that the Department of Public Health has generally done a good job. However, we found that complaints against home health agencies were not always taken care of in a timely manner.

The audit report includes 10 recommendations including three recommendations to the Department of Public Aid and four recommendations to Public Health which are shown in the exhibit below. One recommendation was made to the Department of Human Services to assure that a client's care plans are reviewed and approved by a physician whenever the client's condition changes.

Public Aid recommendations:

- Use computer edits which are available and develop additional edits.
- Use management analysis to identify irregularities in provider billing practices.
- Assure that expenditures are made only for the purposes directed by the home health care appropriation.

Public Health recommendations:

- Complete the process to allow home health agencies to be Medicare Certifiable.
- Consider sanctioning home health agencies that have substandard Medicare survey results.
- Consider making available to the general public information on survey results of home health agencies.
- Assure that complaint allegations are investigated in a timely manner.

In addition two recommendations were made to multiple agencies: to the Departments of Public Aid, Human Services, and Public Health to continue and increase their working relationships and their information sharing to improve the management of home health care paid or regulated by

State Agencies; and to the Departments of Public Aid and Human Services to pursue federal reimbursement based on the Medicaid 50 percent federal share match. Agencies generally agreed with the recommendations.

### **PILSEN-LITTLE VILLAGE COMMUNITY MENTAL HEALTH CENTER, INC.**

House Resolution Number 385 directed the Auditor General to conduct an audit of Pilsen-Little Village Community Mental Health Center, Inc. to determine whether funds received by Pilsen have been spent according to applicable State law, regulations, contracts, and grants. While State agencies have conducted reviews of Pilsen's operations, none of the agencies had conducted a detailed review of expenditures.

Pilsen provides social and mental health services to the primarily Hispanic community of Pilsen-Little Village and to the Chicago Metropolitan area at large. Pilsen received 91 percent of its grant funding from the State in Fiscal Year 1998, primarily from the Department of Human Services. Pilsen also received funding from the Departments of Children and Family Services and Public Aid.

Our audit identified findings that ranged from a lack of supporting documentation, to non-compliance, to unauthorized use of grant funds. The pervasiveness of problems raised the possibility that there may be additional areas of non-compliance. Specifically, we found:

- Over \$57,000 in property taxes paid on Pilsen-owned buildings were charged primarily to State-funded programs in Fiscal Years 1997 and 1998. Pilsen has been exempt from paying property taxes since 1995.
- Pilsen's inconsistent allocation of indirect costs resulted in overcharges to State-funded programs totaling almost \$108,000 during Fiscal Years 1997 and 1998.
- Pilsen made \$800 in political contributions

and failed to disclose the contributions on its federal Internal Revenue Service (IRS) return. As a 501(c)(3) not-for-profit organization, IRS regulations prohibit such organizations from making political contributions.

- Pilsen's payroll administration was the subject of numerous findings. The allocation of salaries was not consistently applied to both State and non-State-funded programs resulting in State-funded programs being overcharged payroll expenses. Pilsen paid over \$16,000 in wages to an employee who was apparently on unauthorized absence. An undetected error in processing the payroll resulted in a contractual psychiatrist receiving both a payroll check and a contractual services check. Further, 31 percent of our sample of instances where employees were away from work on agency business lacked proper support. Finally, we found that Pilsen classified nearly \$21,000 in bonuses as Office Expense and did not report it on employee W-2 forms as income.
- Almost \$31,000 in business expense reimbursements to Pilsen administrators was questioned due to a misclassification of expenses or a lack of documentation to support the expenditure.
- Nearly \$11,400 in travel expenditures was questioned due to unsubstantiated necessity of the travel or payments made for unallowable costs. Additionally, we questioned the appropriateness of expenditures for a cellular telephone account (\$8,232) and recreation and crafts (\$4,063.50).
- Cash management practices need to be strengthened. Pilsen regularly made payments to employees who then paid vendors for goods and services, which is contrary to State guidelines. Lack of support, including receipts dated ten months after a check was issued to an employee, caused us to question \$6,488. Also, the agency granted a \$15,000 interest free loan to an employee. The employee

repaid the loan and then issued himself a \$17,500 bonus four days after repayment.

- Pilsen has not performed a physical inventory of all its property and equipment, some purchased with State funds. Without maintaining an accurate inventory of all its property and equipment, Pilsen is not in a position to exercise adequate control over its equipment to prevent its loss from abuse or misappropriation.
- Pilsen purchased and leased buildings from an entity with which Pilsen's Chief Executive Officer also had a relationship. If such relationships constitute related party transactions, they need to be disclosed in Pilsen's financial statements, as required by auditing standards. The Office of Attorney General will be reviewing these real estate transactions.

The audit report contained 16 recommendations to Pilsen; Pilsen concurred with all recommendations. Additionally, we recommended the funding State agencies follow up on this audit's findings and undertake an evaluation of Pilsen financial practices to determine if funds received from the State have been appropriately expended and to seek recovery of any inappropriately expended funds. The State agencies concurred with the recommendation. •

# PERFORMANCE AUDITS IN PROGRESS

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## CHICAGO AIRPORTS

Public Act 89-386, effective August 18, 1995, directs the Auditor General to "conduct a compliance and management audit of the City of Chicago and any other entity with regard to the operation of Chicago O'Hare International Airport, Chicago Midway Airport and Merrill C. Meigs Field." The law specifies that the audit shall include "an examination of revenues, expenses, and transfers of funds; purchasing and contracting policies and practices; staffing levels; and hiring practices and procedures."

On September 9, 1996, the City of Chicago filed a lawsuit against the Auditor General seeking to enjoin our efforts to carry out the audit required by Public Act 89-386.

The Auditor General's Office is represented in this lawsuit by the Illinois Attorney General's Office.

## DHS OFFICE OF THE INSPECTOR GENERAL

Public Act 91-0169 amended the Long Term Care Facility Residents Reporting Act to extend the repeal of the biennial program audit of the Office of the Inspector General until January 2002.

The program audit will evaluate the Office of the Inspector General's compliance with the Long Term Care Facility Residents Reporting Act. Statute requires that the audit specifically include the Inspector General's effectiveness in investigating reports of alleged neglect or abuse of residents in any facility operated by the Department and in making recommendations for sanctions to the departments of Human Services and Public Health. The results of the audit will be reported to the General Assembly by January 1, 2001.

## MUNICIPAL ECONOMIC DEVELOPMENT FUND

### DISTRIBUTIONS

Public Act 90-813 requires the Auditor General to conduct a financial and compliance and program audit of the distributions from the Municipal

Economic Development Fund during the immediately preceding calendar year pursuant to Section 8-403.1 of the Public Utilities Act.

Section 8-403.1 requires that solid waste energy facilities selling electricity to an electric utility shall report to the Treasurer monthly the number of kilowatt-hours of electricity from which it received payment. The facility must also submit payment of a portion of the funds received to be deposited into the Municipal Economic Development Fund. Money from the Fund is to be distributed to cities, villages, or incorporated towns that have within their boundaries an incinerator that uses municipal waste as its primary fuel to generate electricity, were determined by the Illinois Commerce Commission to qualify as a solid waste energy facility, and began operating prior to January 1, 1998. •



# THE INFORMATION SYSTEMS AUDITS PROGRAM

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Computers are an integral part of State government, processing billions of dollars in financial transactions each year and helping control the operations of State agencies. Since financial transactions and confidential information are processed using computers, audits of information system activities are necessary to ensure that computer processing is secure and accurate.

## TESTING CONTROLS AND SYSTEMS

The Auditor General's office plans to review the information system controls of all the State agencies. In 1999, we reviewed the following agencies:

**Office of Banks & Real Estate, Department of Children & Family Services, Office of the Comptroller, Department of Corrections, Environmental Protection Agency, Health Care Cost Containment Council, Legislative Information System, Liquor Control Commission, State Board of Education, State Employees' Retirement System, University of Illinois, Department of Veterans' Affairs, and the State Fire Marshal.**

As end-user computing and access to external entities proliferated in State government, the Auditor General has increased audit efforts in these areas. To enhance the control environment early in the implementation of statewide end-user computing, the Auditor General has emphasized the review of local and wide area networks, as well as telecommunications security. These reviews have focused on the necessity of establishing consistent and effective security policies and programs on all computer systems.

The information systems audit staff also reviewed and tested the systems and procedures at the State's central computer facility operated by the **Department of Central Management Services**. Through its facilities, the Department provides data processing services to approximately 104 user entities throughout State of Illinois governmental agencies. Auditors tested the facility's controls and the application systems used by

many State agencies, such as accounting, payroll, inventory, and timekeeping.

Additional emphasis was placed on the use of Computer Assisted Audit Techniques (CAATs) in the application reviews. Computer programs were developed and executed to verify the integrity and validity of data. No major problems were identified with the data.

Controls at the central computer facility were generally adequate. However, we did recommend that the Department of Central Management Services ensure that disaster contingency resources and procedures are adequate for resumption of data processing following a disaster, and review controls and procedures over systems development, software changes, and the billing system. •

## ISA FINDINGS

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Three agencies, **Northeastern Illinois University, State Fire Marshal, and the Department of Corrections** experienced problems in developing computer systems.

**Northeastern Illinois University** did not adequately plan the selection and implementation of its new academic and administrative computer system. Although the project was originally targeted to be completed by November 1996, it was still incomplete at the conclusion of our audit fieldwork.

The University purchased a software package that did not meet its needs, and required extensive modifications. Also, the University's software package was not adequately tested before implementation. The University paid the vendor \$804,170 for the new academic and administrative computer system, but the vendor could not deliver the finance and purchasing modules in the negotiated time frame. When the new system did not perform as expected, the University was without a working financial package. As a result, the University was relying on an old system that was not Year 2000 compliant.

We recommended the University develop a planning framework that ensures all required components of computer system development projects are adequately addressed.

The **Department of Corrections** and the **State Fire Marshal** did not have a structured systems development methodology or standards to ensure that new computer systems were properly approved, adequately tested, and thoroughly documented.

Several agencies, including the **State Board of Education, State Police** and the **Office of the Comptroller** did not have effective computer security controls for computer systems. Some of the available security features to safeguard information assets and to protect the integrity of information were not fully utilized by the agencies. Some of the significant control deficiencies were: available security features and monitoring tools

were not used, unique passwords were not always required, and passwords were not always required to be changed, or were not of sufficient length.

Agency officials generally concurred with our recommendations concerning these issues.

Information systems audit staff also reviewed the Generally Accepted Accounting Principles (GAAP) System at the **Office of the Comptroller**. This system is used to accumulate fiscal information from all State agencies into the State's comprehensive financial report. No significant problems were identified in the computational portion of the automated GAAP System.

The Information Systems Audit Division also provides audit staff and management with data processing and reference support, and with professional training to supplement job skills and to comply with Government Auditing Standards.

### Y2K

If appropriate action had not been taken, the State was vulnerable to failures of computer systems that supported mission critical applications. The Office of the Auditor General worked closely with the Governor's office, the Department of Central Management Services, and other states' audit offices to ensure that governmental agencies were aware of the need to remediate computer systems to avoid problems. Besides auditing the Y2K problem, the Auditor General and Director of Information Systems Audits were members of the Year 2000 Technology Task Force for the State of Illinois.

The office coordinated the development and distribution of a report entitled: *"Year 2000 State Compliance Efforts"* for the National State Auditors Association. The original report was released in January 1999 and a follow-up was issued in September 1999. The reports contained information gathered from a state-by-state survey to: "provide a snapshot of Year 2000 compliance activities in states, and provide opportunities for the sharing of information and solutions." •

## CONTINUING EDUCATION AND TRAINING REQUIREMENTS

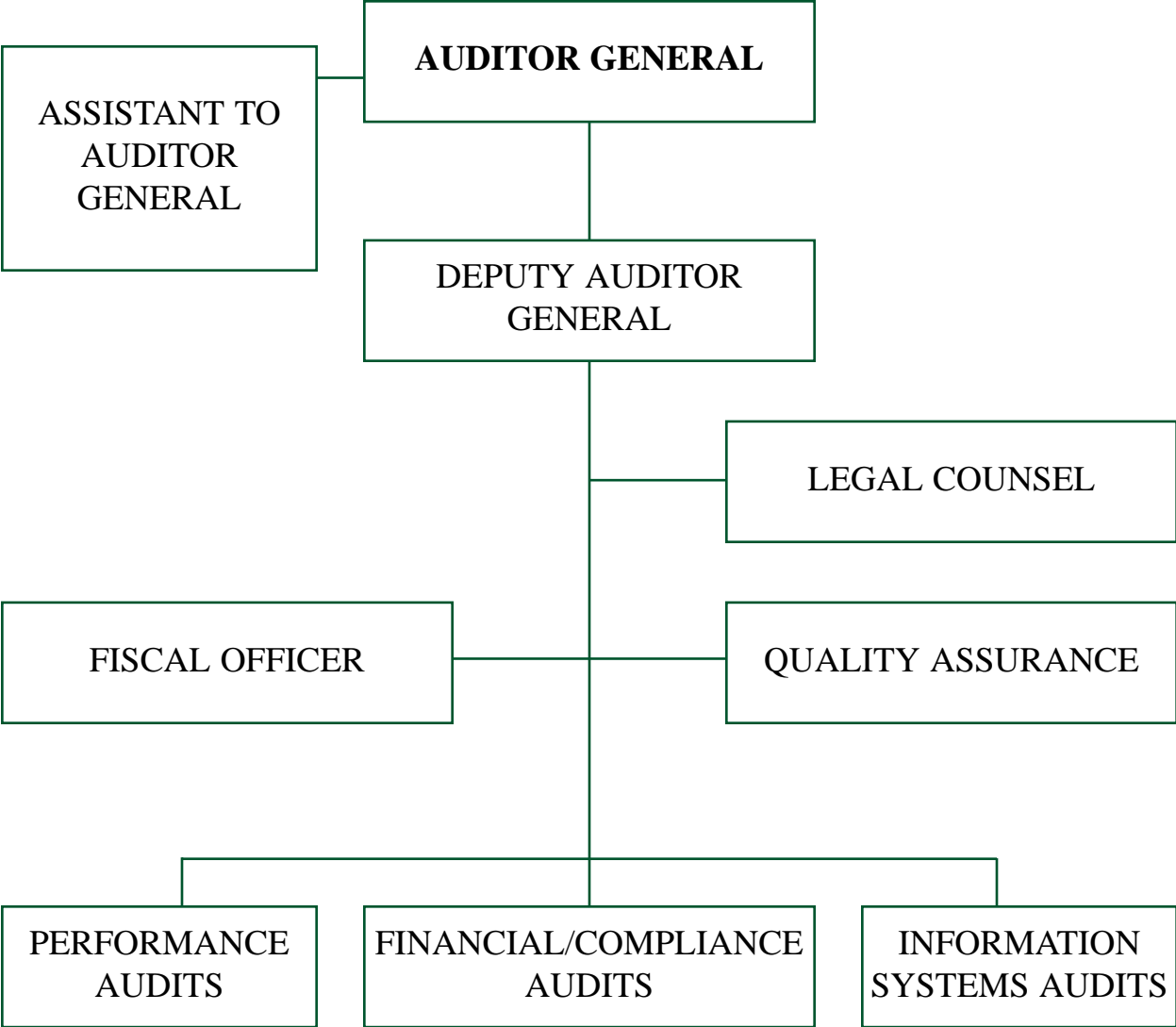
The U.S. General Accounting Office (GAO) has established the Yellow Book which contains standards for audits of governmental organizations, programs, activities, and functions. The first general standard in the Yellow Book requires that auditors should collectively possess adequate professional proficiency for the tasks required. This standard establishes continuing education requirements for those auditors who are responsible for planning, directing, conducting, or reporting on governmental audits performed in accordance with Yellow Book Standards.

This training requirement first became effective January 1, 1989 and states that auditors must complete 80 hours of Continuing Education and Training every 2 years, with a minimum of 20 hours in any one year. Additionally, at least 24 of the 80 hours should be in subjects directly related to the government environment and to government auditing. The most recent completed two-year period for training requirements as measured by the Office of the Auditor General was January 1, 1998 through December 31, 1999. All required auditors, audit directors, and information specialists were in compliance with the training requirements for that two year measuring period.

Additionally, the Office of the Auditor General is a registered sponsor with the Department of Professional Regulation and complies with the rules of the Illinois Public Accounting Act. •

# ORGANIZATIONAL CHART

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**As of December 1999, there were 76 employees. Sixty seven were located in the Springfield office and nine in the Chicago office.**

## CLAIMS DUE THE STATE AND METHODS OF COLLECTION

As required by law (30 ILCS 205/2 (k)), the Office of the Auditor General is reporting that the total amount of claims administered by the Office that were due and payable to the State as of December 31, 1999, was \$200,685.00. This represents one account receivable. The accounts receivables generated by our Office primarily represent billings to other State agencies for reimbursement of audit costs. Reimbursements for federal single audits are deposited into the General Revenue Fund. Reimbursements for audits not associated with federal single audits are deposited or transferred to the Audit Expense Fund. If normal collection methods fail, we request assistance from the Office of the Attorney General. To date we have never used the services of a private collection agency.

## SUMMARY OF APPROPRIATIONS AND EXPENDITURES

The Office of the Auditor General was funded by appropriations from the General Revenue Fund and Audit Expense Fund for fiscal year 1999 (July 1, 1998 to June 30, 1999).

<i><b>FY 1999 - FINAL</b></i>			
	<i><b>Appropriation</b></i>	<i><b>Expended</b></i>	<i><b>Balance</b></i>
Personal Services	\$ 3,157,500	\$ 3,071,879	\$ 85,621
Employee Retirement (Employer)	126,300	117,562	8,738
State Retirement	303,100	292,920	10,180
Social Security	231,600	227,275	4,325
Contractual Services	516,400	483,509	32,891
Travel	85,000	72,998	12,002
Commodities	11,800	11,058	742
Printing	14,200	13,723	477
Equipment	84,100	81,642	2,458
Electronic Data Processing	106,600	105,807	793
Telecommunications	80,000	66,867	13,133
Operation of Automotive Equipment	4,100	2,213	1,887
Audits/Studies/Investigations*	<u>11,409,600</u>	<u>9,810,559</u>	<u>1,599,041</u>
<b>TOTAL</b>	<b>\$16,130,300</b>	<b>\$14,358,012</b>	<b>\$1,772,288</b>
*Audit Expense Fund			

# FINANCIAL AND COMPLIANCE AUDITS

FOR THE PERIOD ENDING JUNE 30, 1998

F = Financial

C= Compliance

<i>AGENCY</i>	<i>F</i>	<i>C</i>	<i>DATE RELEASED</i>
Aging	x	x	03-25-99
Anna Veterans Home		x	04-15-99
Attorney General	x	x	09-02-99
Big Muddy River Correctional Center		x	04-15-99
Capital Development Board	x	x	03-05-99
Central Management Services & Revolving Funds		x	03-10-99
Centralia Correctional Center		x	04-21-99
Chicago Metro. - Close Out		x	03-18-99
Chicago State University	x		05-20-99
Chicago State University Foundation	x	x	05-20-99
Children and Family Services	x	x	05-05-99
CMS - Deferred Compensation Plan	x		06-30-99
Commerce and Community Affairs	x	x	03-18-99
Community College Board	x	x	03-05-99
Community College System Foundation	x	x	03-05-99
Comptroller - Fiscal Officer	x	x	05-25-99
Comptroller - Non-Fiscal Officer	x	x	05-25-99
Conservation Foundation	x	x	02-11-99
Correctional Industries	x	x	04-21-99
Corrections - General Office	x	x	04-21-99
Danville Correctional Center		x	04-21-99
Development Finance Authority	x	x	04-27-99
Dixon Correctional Center		x	04-21-99
DuQuoin State Fair		x	03-10-99
Dwight Correctional Center		x	04-21-99
East Moline Correctional Center		x	04-21-99
East St. Louis Financial Advisory Authority	x	x	03-18-99
Eastern Illinois University	x	x	05-20-99
Eastern Illinois University Alumni Association	x		05-20-99
Eastern Illinois University Foundation	x		05-20-99
Employment Security	x		03-25-99
Environmental Protection Agency	x	x	05-05-99
EPA Trust Fund Commission	x	x	05-05-99
Farm Development Authority	x	x	04-27-99
Financial Institutions	x	x	03-18-99
General Assembly Retirement System	x	x	01-27-99
Governors State University	x	x	05-20-99
Governors State University Alumni Association	x		05-20-99
Governors State University Foundation	x		05-20-99
Graham Correctional Center	x		04-21-99
Health Care Cost Containment Council	x	x	05-13-99

<b>AGENCY</b>	<b>F</b>	<b>C</b>	<b>DATE RELEASED</b>
Health Facilities Authority	x	x	04-27-99
Hill Correctional Center		x	04-21-99
Historic Preservation Agency	x	x	03-25-99
Housing Development Authority	x	x	04-27-99
Human Services - Central Office	x		05-13-99
Illinois River Correctional Center		x	04-21-99
Illinois State Fair		x	03-10-99
Illinois State University	x	x	05-20-99
Illinois State University Foundation	x	x	05-20-99
Illinois Youth Center - Harrisburg		x	04-21-99
Illinois Youth Center - Joliet		x	04-21-99
Illinois Youth Center - Murphysboro		x	04-21-99
Illinois Youth Center - Pere Marquette		x	04-21-99
Illinois Youth Center - St. Charles		x	04-21-99
Illinois Youth Center - Valley View		x	04-21-99
Illinois Youth Center - Warrenville		x	04-21-99
IMSA Fund	x		03-18-99
Industrial Commission - Self Insurers Fund	x		03-25-99
Insurance - Special Deputy			03-19-99
ISAC- Designated Account Purchase	x		03-18-99
Jacksonville Correctional Center		x	04-21-99
Joint Committee on Administrative Rules		x	04-15-99
Joliet Correctional Center		x	04-21-99
Judges Retirement System	x	x	01-27-99
Judicial Inquiry Board		x	06-17-99
Kankakee River Valley Area Airport Authority	x	x	06-17-99
LaSalle Veterans Home		x	04-15-99
Law Enforcement Training & Stand. Board	x	x	03-10-99
Legislative Information System		x	04-15-99
Lincoln Correctional Center	x	x	04-21-99
Liquor Control Commission	x	x	02-24-99
Logan Correctional Center		x	04-21-99
Lottery	x	x	02-24-99
Manteno Veterans Home		x	04-15-99
Mathematics & Science Academy	x	x	03-18-99
Medical District Commission	x	x	09-02-99
Menard Correctional Center		x	04-21-99
Metro Water Reclamation District (for year ended 12/31/97)	x	x	03-05-99
Military Affairs		x	03-10-99
Natural Resources	x	x	03-25-99
Northeastern Illinois University	x	x	05-20-99
Northeastern Illinois University Foundation	x		05-20-99
Northern Illinois University	x	x	05-20-99
Northern Illinois University Foundation	x	x	05-20-99
Office of Banks and Real Estate	x	x	03-18-99

<b>AGENCY</b>	<b>F</b>	<b>C</b>	<b>DATE RELEASED</b>
Pollution Control Board	x	x	03-25-99
Pontiac Correctional Center		x	04-21-99
Prairie State 2000 Authority	x		05-05-99
Prisoner Review Board		x	03-10-99
Property Tax Appeal Board		x	03-05-99
Public Aid	x	x	06-17-99
Quincy Veterans Home	x	x	04-15-99
Racing Board	x	x	02-24-99
Revenue	x		03-10-99
Robinson Correctional Center		x	04-21-99
Rural Bond Bank	x	x	04-27-99
Secretary of State	x		05-25-99
Shawnee Correctional Center		x	04-21-99
Sheridan Correctional Center		x	04-21-99
SIU Carbondale - Alumni	x		02-11-99
SIU Carbondale - Foundation	x		02-11-99
SIU Edwardsville - Alumni	x		02-11-99
SIU Edwardsville - Foundation	x		02-11-99
SIU Physicians & Surgeons, Inc.	x		02-11-99
SIU University Park	x		02-11-99
Southern Illinois University	x	x	05-20-99
Southwestern Illinois Correctional Center		x	04-21-99
State Appellate Defender	x	x	02-24-99
State Board of Education	x	x	05-05-99
State Board of Investment	x	x	01-27-99
State Employees Retirement System	x	x	01-27-99
State Fire Marshal	x	x	06-30-99
State Police	x	x	04-15-99
State Police Merit Board		x	04-15-99
State Universities Retirement System	x	x	01-27-99
State's Attorneys Appellate Prosecutor	x	x	02-24-99
Stateville Correctional Center		x	04-21-99
Student Assistance Commission	x	x	03-05-99
Tamms Correctional Center		x	04-21-99
Taylorville Correctional Center		x	04-21-99
Teachers Retirement System	x	x	01-27-99
Toll Highway Authority (for year ended 12-31-98)	x	x	09-02-99
Transportation	x	x	04-15-99
Treasurer - Fiscal Officer	x	x	05-25-99
Treasurer - The Illinois Funds	x		02-11-99
University of Illinois	x	x	05-20-99
University of Illinois Alumni Association	x	x	05-20-99
University of Illinois Foundation	x	x	05-20-99
University of Illinois HMO - 97		x	05-20-99
University of Illinois HMO - 98	x		05-20-99



<i><b>AGENCY</b></i>	<i><b>F</b></i>	<i><b>C</b></i>	<i><b>DATE RELEASED</b></i>
Vandalia Correctional Center		x	04-21-99
Veterans Affairs - General Office	x	x	04-15-99
Vienna Correctional Center		x	04-21-99
Violence Prevention Authority	x	x	09-02-99
Western Illinois Correctional Center		x	04-21-99
Western Illinois University	x	x	05-20-99
Western Illinois University Foundation	x		05-20-99

# PERFORMANCE AUDITS, INQUIRIES, & SPECIAL REPORTS

## AUDITS IN PROGRESS

<ul style="list-style-type: none"> <li>• Chicago Airports</li> <li>• DHS Office of the Inspector General</li> <li>• Municipal Economic Development Fund Distributions</li> </ul>			
11/99	Illinois Math & Science Academy	4/93	Early Intervention Services System
9/99	Department of Public Aid's Contracts with Delta Dental	4/93	User Fees
8/99	Pilsen-Little Village Community Mental Health Center	11/92	DMHDD: Abuse & Neglect
7/99	Medicaid Home Health Care & Regulation of Home Health Agencies	7/92	St. Anne's Lease
6/99	State Fire Marshal's Fire Investigations	6/92	State Police I-SEARCH Program
5/99	Illinois Health & Human Service Providers	5/92	Privatizing Weigh Stations
12/98	DHS: Inspector General	4/92	Henry Horner's Children's Care
9/98	Comptroller's Offset System	3/92	Governor's Council on Health & Physical Fitness
6/98	Nursing Home Prescreening	3/92	Case Management Practices
5/98	IDOT's Road Construction Program	1/92	State Legal Services
4/98	Tuition & Fee Waivers	11/91	State Regulation of Insurer Solvency
5/97	Professional Regulation - Physicians Regulated Under the Medical Practices Act	8/91	High Education "Systems of Systems"
12/96	DMHDD - Office of the Inspector General	7/91	Eastern Illinois University Coal Conversion Project
6/96	IHSA - Site Selection for Boys Basketball Finals	6/91	Special Analysis: Build Illinois
4/96	DMHDD - Reporting of Resident Abuse & Neglect	5/91	Availability of Obstetric Care
5/95	Summer Unemployment at State Universities	5/91	Collection of Sales & Taxes Receivable
2/95	Laws Considered Obsolete	5/91	Property Forfeited Under the Illinois Controlled Substances Act
1/95	Public Aid's Child Support Program	3/91	Illinois Competitive Access & Reimbursement Equity Program
12/94	Office of the Inspector General	3/91	Nutritional Services Paid by the Department of Children & Family Services
6/94	Toll Highway: Helicopters	2/91	Illinois Multi-Year Fixed Contractual Obligations
6/94	DMHDD: Abuse & Neglect	2/91	Administrative Citations: Environmental Protection Agency
5/94	Correctional Industries	10/90	Project Chance Evaluation Contract
5/94	Central Management Services: Telecommunications	10/90	Frequent Flyer Programs
3/94	Collection of Money from Circuit Clerks	8/90	Parents Too Soon Program
1/94	State Housing Benefits	7/90	State University Tuition & Fee Policies & Practices
5/93	Public Aid: Property Transfers	7/90	Debt Collection Practices of Illinois & Other States
4/93	Office of the Inspector General	5/90	DMHDD: Abuse & Neglect
		4/90	Veterans' Affairs Field Office Closures
		3/90	Illinois Competitive Access & Reimbursement Equity Program
		1/90	Public Aid's-Delta Dental
		12/89	Regional Transportation Auth.

11/89	Illinois Sports Facilities Authority & the Chicago White Sox	11/85	Data Security Practices
11/89	Five State Retirement Systems' Financial Status	11/85	Hazardous Waste Management
10/89	Feasibility of Consolidating State Revenue Bond Agencies	9/85	Management & Collection of Claims Receivable
7/89	Commerce & Community Affairs' Economic Development Programs	3/85	Perinatal Medical Care
5/89	EPA's Hazardous Waste Management Program	10/84	State Employee Travel
4/89	Selected Auditor Comparability: Jobs & Pay	10/84	Feasibility Study: Rock Island Co. Facility
2/89	AIDS Testing: Statutory Requirements & Costs	9/84	Employment Security Unemployment Insurance
1/89	Public Univ. Instructional Costs	8/84	Salaried Non-working Time Benefits
1/89	Vehicle Emissions Testing Program	8/84	Responsible Relative Requirements
10/88	U of I Athletic Association	5/84	Bd. of Investment: 5 State Retirement Systems
8/88	JTPA	10/83	Commerce Comm.: Management Audits of Public Utilities
7/88	Audit Status of Circuit Courts	5/83	Contractual Legal Services
6/88	Dept. of Revenue - Corporate Income Tax	4/83	Industrial Commission
5/88	State Program of Internal Auditing	12/82	Procurement Policies & Procedures
7/87	Computer Acquisition & Use in Higher Education	7/82	Criminal History Components
6/87	Chicago Housing Authority	4/82	Financing of Improvements of Rock Island State Park
6/87	Cash Management Practices	1981	Chicago Road Fund
4/87	State Laboratory Services	12/81	DMHDD: Region 2
4/87	U of I Hospital & Affiliated Clinics	11/81	Procurement of Real Property
4/87	Chicago's Use of State Appropriated Funds	10/81	Registration & Education: Investigation & Enforcement Functions
10/86	State Pensions Assets Investment Performance	1/81	Licensing & Regulation of Bingo
10/86	CMS - Lottery Building Lease	1/81	Chicago Bd. of Education
10/86	Property Management Problems - Mental Health Centers	12/80	Nursing Home Reimbursement System
5/86	Illinois Preferential Procurement Programs	12/80	DCFS Day Care Activities
4/86	State Toxicology Lab	11/80	Dept. of Personnel Management
4/86	Engineering Programs in Illinois - NIU	10/80	Public Aid's Local Office Management
3/86	Claims & Accounts Receivable	9/80	Licensing of Grain Dealers
3/86	Capitol Development Board: Construction of the State of Illinois Center	7/80	Illinois Fair Employment Practices Commission
2/86	Illinois Commerce Commission	6/80	Sect of State Vending Services
2/86	Advisory Boards & Commissions	5/80	Coastal Zone Management
		1/80	Court of Claims
		1/80	Cook Co. Health & Hospitals •