



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE ARCHITECT OF THE CAPITOL**

State Compliance Examination  
 For the Two Years Ended June 30, 2023

Release Date: October 31, 2024

FINDINGS THIS AUDIT: 3	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	<b>No Repeat Findings</b>			
Category 2:	3	0	3				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>3</b>				
<b>FINDINGS LAST AUDIT: 1</b>							

**SYNOPSIS**

- (23-1) The Office of the Architect of the Capitol (Office) did not exercise adequate controls over the recording and reporting of State property.
- (23-3) The Office did not comply with the Legislative Commission Reorganization Act of 1984.

**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 STATE PROPERTY**

The Office of the Architect of the Capitol (Office) did not exercise adequate controls over the recording and reporting of State property.

During testing, we noted the following:

**Supporting documentation was not provided for equipment transfers out**

- For two of three (67%) equipment transfers out tested, totaling \$21,164, the Office was unable to provide supporting documentation. As a result, the auditors were unable to determine if necessary information was reported to the receiving agency or if the items were timely removed from property records.

**Supporting documentation was not provided for equipment additions**

- For 7 of 28 (25%) equipment additions tested, totaling \$29,874, the Office was unable to provide supporting documentation. As a result, the auditors were unable to determine if the items were timely added to the Office's property records at the correct value.

**Equipment additions recorded at incorrect value on property records**

- Five of 28 (18%) items selected for additions testing were recorded on the Office's property records at an incorrect value resulting in an understatement of assets totaling \$6,919.

**Equipment items appeared to be obsolete**

- Two of 26 (8%) items selected during list to floor testing, totaling \$2,604, appeared to be obsolete to the needs of the Office. (Finding 1, Pages 8-9)

We recommended the Office ensure documentation is maintained to support the changes on its property records, ensure items are recorded at their proper value on property records, and evaluate obsolete items and remove them from the Office and its property records in a timely manner.

**Office accepted**

The Office accepted.

**NONCOMPLIANCE WITH THE LEGISLATIVE  
COMMISSION REORGANIZATION ACT OF 1984**

The Office did not comply with the Legislative Commission Reorganization Act of 1984.

During testing, we noted the following:

**Documentation was not provided for budget request**

- The Office was unable to provide documentation to substantiate the budget request for the implementation of the master plan was submitted to the Capitol Historic Preservation Board for review and comment.

**Documentation of approval not provided**

- The Office was unable to provide documentation to support the governing Board approved the final version of the Office’s Master Plan prior to the Plan being implemented.

**Contracts not reviewed**

- The Office did not review all contracts for the repair, rehabilitation, construction, or alteration of the Legislative Complex entered into during the period. (Finding 3, pages 12-13)

We recommended the Office strengthen controls over documentation and continue to reach out to the Illinois Secretary of State’s Office to obtain the listing of contracts as required by the Act.

**Office accepted**

The Office accepted.

**OTHER FINDINGS**

The remaining finding pertains to the Office’s inadequate controls over employee attendance records. We will review the Office’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 Office for the two years ended June 30, 2023, 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.

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

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JANE CLARK  
Division Director

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

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FRANK J. MAUTINO  
Auditor General

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