



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**

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

Release Date: November 7, 2024

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2021			<b>23-2</b>
Category 2:	1	0	1				
Category 3:	<u>0</u>	<u>1</u>	<u>1</u>				
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>2</b>				
<b>FINDINGS LAST AUDIT: 4</b>							

**SYNOPSIS**

- **(23-1)** The Commission on Government Forecasting and Accountability (Commission) 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 Commission did not maintain adequate controls over personal services.

During our testing of Employment Verification Forms (Form I-9) for six employees, we noted the following:

**Form I-9s were not signed by employees timely**

- Two (33%) employees tested did not sign Section 1 of the Form I-9 by the end of their first day of employment. The employees signed the forms 22 and 28 days late.

**Form I-9s were not signed by the Commission timely**

- For two (33%) employees tested, Section 2 of the Form I-9 was signed by the Commission 19 and 23 days late.

During our testing of Statements of Economic Interests, we noted the following:

**Employee omitted from the Commission's certifications of persons required to file Statements of Economic Interest**

- The Commission did not include one employee in its certification of persons required to file Statements of Economic Interests to the Secretary of State during Fiscal Year 2022 or Fiscal Year 2023.

**Failed to timely certify persons required to file Statements of Economic Interests with the Secretary of State**

- The Commission did not certify the names and mailing addresses of persons required to file Statements of Economic Interests with the Secretary of State on or before February 1 during Fiscal Year 2022.

During our performance of payroll recalculations for six employees, we noted the following:

**Illinois W-4 Form not on file**

- One (17%) employee tested did not have an *Illinois W-4 Employee's Illinois Withholding Allowance Certification* form on file supporting their withholding taxes.

**Federal income taxes withheld at an incorrect rate**

- The Commission withheld federal income taxes at an incorrect rate for three (50%) employees tested based upon the employees' *Federal W-4 Employee's Withholding Certification*, resulting in an overpayment of \$43 from each employees' pay.

We also noted:

**Harassment and discrimination training not completed timely**

- One of two (50%) newly hired employees tested, did not timely complete their initial harassment and discrimination prevention training as required. (Finding 1, pages 10-13)

We recommended the Commission ensure Sections 1 and 2 of the Form I-9 are signed timely. We also recommended the Commission ensure all employees required to file Statements of Economic Interest are included on the Commission's certification to the Secretary of State and ensure the certification is submitted by February 1 of each year. In addition, we recommended the Commission ensure all employees have an *Illinois W-4 Employee's Illinois Withholding Allowance Certification* form on file and that information is entered into the Central Payroll System correctly in order for taxes to be accurately withheld. Lastly, we recommended the Commission ensure all newly hired employees complete their initial harassment and discrimination prevention training.

**Commission agreed**

The Commission agreed and indicated it has updated agency administrative procedures to address this finding.

**OTHER FINDING**

The remaining finding pertains to untimely appointments to the Commission's governing board. We will review the Commission's progress towards the implementation of our recommendation in our next State compliance examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements describe in the report.

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

**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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