



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

OFFICE OF COMPTROLLER – NONFISCAL OFFICER RESPONSIBILITIES

Compliance Examination
 For the Two Years Ended June 30, 2020

Release Date: June 23, 2021

FINDINGS THIS AUDIT: 4	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	4	0	4				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	4	0	4				
FINDINGS LAST AUDIT: 0							

SYNOPSIS

- (20-01) The Office included inaccurate information in its Agency Workforce Report filed for fiscal years 2018 and 2019.
- (20-02) The Office did not maintain adequate internal controls over personnel files.

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.

OFFICE OF THE COMPTROLLER - NONFISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

EXPENDITURE STATISTICS	2020	2019	2018
Total Expenditures.....	\$ 317,375,412	\$ 297,614,978	\$ 308,318,440
OPERATIONS TOTAL.....	\$ 248,162,729	\$ 250,588,205	\$ 244,096,491
% of Total Expenditures.....	78.2%	84.2%	79.2%
Personal Services.....	90,334,661	86,855,088	87,255,210
Other Payroll Costs (FICA, Retirement).....	43,146,806	41,596,193	41,602,998
All Other Operating Expenditures.....	114,681,262	122,136,924	115,238,283
AWARDS AND GRANTS.....	3,079,758	547,826	117,756
% of Total Expenditures.....	1.0%	0.2%	0.0%
REFUNDS.....	\$ 66,132,925	\$ 46,478,947	\$ 64,104,193
% of Total Expenditures.....	20.8%	15.6%	20.8%
Total Receipts (in thousands).....	\$ 70,793,159	\$ 63,316,736	\$ 68,023,794
Average Number of Employees.....	233	230	226

STATE COMPTROLLER	
During Examination Period:	Susana A. Mendoza
Currently:	Susana A. Mendoza

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE STATE
EMPLOYMENT RECORDS ACT**

**Agency Workforce Reports were
inaccurate**

The Illinois Office of Comptroller (Office) included inaccurate information in its Agency Workforce Report (Report) filed for fiscal years 2018 and 2019. In addition, the Office was unable to provide documentation supporting when the fiscal year 2019 Report was submitted to the Governor's office.

During testing, auditors noted the Office did not accurately complete the fiscal year 2018 and fiscal year 2019 Reports filed during the engagement period. Some of the errors noted in the 2018 and 2019 Reports are as follows:

**Errors in the total number and
percentage in four categories**

- Errors in the number of employees caused the total number and calculated percentage in four categories (total female professionals, total minority professionals, total female new hires, and total minority new hires) to be incorrect.

55 errors in calculating percentages

- 55 errors were made in calculating percentages reported, not related to the number of employees already noted.

**Nine employee categories were
incorrectly reported**

- The Office incorrectly reported the number of employees and related calculated percentages in nine categories (disabled males with income between \$60,000-\$69,999, disabled male professionals, Hispanic male contractors, Caucasian male contractors, Caucasian female contractors, African American male promotions, African American female promotions, Caucasian male promotions, and Caucasian female promotions).

**Total number and calculated
percentage in four categories were
incorrect**

- Errors in the number of employees caused the total number and calculated percentage in four categories (total disabled males, total female contractors, total minority contractors, total female promotions) to be incorrect.

The Governor's office did not have record of the fiscal year 2019 report being filed, and the Office was unable to provide documentation to demonstrate the fiscal year

2019 report was submitted to the Governor's office.
(Finding 1, pages 9-10)

We recommended the Office implement procedures to ensure the Agency Workforce Report is prepared accurately, including a review process prior to the submission of the Report to the applicable parties. Further, we recommended the Office file corrected Reports for fiscal years 2018 and 2019 with the Office of the Governor and the Office of the Secretary of State within 30 days after the release of this examination report as required by the Illinois State Auditing Act.

Office agreed with the auditors

Office officials agreed with the finding and recommendation.

PERSONNEL FILE DEFICIENCIES

The Office did not maintain adequate internal controls over personnel files.

During our testing of 40 personnel files, we noted the following:

10 employees did not have a timely evaluation

- Ten (25%) employees did not have a timely performed evaluation in their personnel file. Nine of the ten late evaluations were performed between seven and 196 business days after the performance evaluation was required. One of the ten employees did not receive an evaluation during fiscal year 2019.

Five employees' I-9s were completed between 2 and 226 days late

- Five (13%) employees tested did not have an Employment Eligibility Verification form (I-9) completed timely. The I-9 forms were completed between 2 and 226 days late.

Six employees' I-9s were not dated and/or signed

- Six (15%) employees tested did not have an Employment Eligibility Verification forms (I-9) completed correctly. Specifically, we noted the I-9 forms were not dated and/or signed. (Finding 2, pages 11-12)

We recommended the Office implement internal controls to timely perform evaluations. We also recommended the Office review its personnel files to ensure all required documentation is contained therein and is accurate, including a completed Form I-9.

Office agreed with the auditors

Office officials agreed with the finding and recommendation.

OTHER FINDINGS

The remaining findings pertain to weaknesses in cybersecurity programs and practices and a lack of controls over the review of internal controls over service providers. We will review the Office's progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2020, 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 compliance examination was conducted by Sikich LLP.

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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