



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

LEGISLATIVE INFORMATION SYSTEM

State Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: October 11, 2023

FINDINGS THIS AUDIT: 3				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>
Category 1:	0	0	0	No Repeat Findings			
Category 2:	3	0	3				
Category 3:	0	0	0				
TOTAL	3	0	3				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (22-1) The Legislative Information System (System) did not have adequate controls over personal services.
- (22-2) The System did not maintain adequate controls over their census data reconciliations.

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 Legislative Information System (System) did not have adequate controls over personal services.

During testing of seven employees, we noted the following:

Leave requests not approved prior to absence

- For seven (100%) employees tested, we noted 41 instances where leave requests were not approved by the employee's supervisor prior to the employee's absence. The leave requests were approved between 1 and 34 days after the absence.

Weekly timesheets not submitted timely

- For six (86%) employees tested, we noted 29 instances where weekly timesheets were not submitted timely. The timesheets were submitted between 1 and 61 days late. We deemed 1 week after the end of the week being reported as timely.

Leave request not submitted to supervisor prior to absence

- For three (43%) employees tested, we noted 14 instances where leave requests were not submitted to the employee's supervisor prior to the employee's absence. The leave requests were submitted between 1 and 11 days late.

Taxable life insurance withholding amount did not agree to auditor's recalculation

- For one (14%) employee tested, we noted their taxable life insurance withholding amount did not agree to our calculated amount. (Finding 1, pages 9-10)

We recommended the System improve controls to ensure leave requests are submitted and approved prior to employee absences, timesheets are submitted timely, and life insurance withholding amounts are calculated accurately. Additionally, we recommended the System update their Policy to define timeliness for submission of weekly timesheets.

System partially agreed with the recommendation

The System partially agreed with the recommendations. The System indicated inconsistencies referenced occurred during the previous administration and controls have been put in place to prevent these discrepancies in the future. The System disagreed with the recommendation that it is their responsibility to verify the calculations for taxable life insurance withholding as this is a function performed by an agency outside of the System.

INADEQUATE INTERNAL CONTROLS OVER CENSUS DATA

The System did not maintain adequate controls over their census data reconciliations.

Documentation to support completion of reconciliation was not maintained

During testing, we noted the System did not maintain documentation to support the completion of the reconciliation of its census data recorded by SERS to its internal records for Fiscal Year 2021 and Fiscal Year 2022. Due to the lack of documentation, we were unable to determine the information submitted was accurate. (Finding 2, pages 11-12)

We recommended the System retain documentation to support the completion of future reconciliations of its census data as recorded by SERS to its internal records.

System accepted the recommendation

The System accepted the recommendation and will implement changes to address reconciling Census Data.

OTHER FINDINGS

The remaining finding pertains to inadequate controls over monthly reconciliations. We will review the System'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 System for the two years ended June 30, 2022, as required by the Illinois State Auditing Act. The accountants stated the System 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.

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

FJM:cgc