



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

LEGISLATIVE PRINTING UNIT

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2013**

Release Date: December 12, 2013

Summary of Findings:

Total this audit:	2
Total last audit:	3
Repeated from last audit:	2

SYNOPSIS

- The Legislative Printing Unit did not exercise adequate control over the recording of State property.
- The Legislative Printing Unit did not approve vouchers timely.

{Expenditures and Activity Measures are summarized on the reverse page.}

**LEGISLATIVE PRINTING UNIT
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

EXPENDITURE STATISTICS	2013	2012	2011
Total Operating Expenditures.....	\$ 1,981,650	\$ 1,949,216	\$ 1,992,961
Average Number of Employees.....	25	26	27

SELECTED ACTIVITY MEASURES (Not Examined)	2013	2012	2011*
Total number of jobs completed.....	1,104	2,671	3,257
Total number of impressions.....	15,335,168	29,265,128	17,407,104

*Fiscal Year 2011 numbers differ from the prior year examination report due to a reporting error.

EXECUTIVE DIRECTOR	
During Examination Period:	Mr. Ronald Rhone
Currently:	Mr. Ronald Rhone

FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS

INADEQUATE CONTROLS OVER THE RECORDING OF STATE PROPERTY

The Legislative Printing Unit (LPU) did not exercise adequate control over the recording of State property. We noted the following:

Equipment transactions not recorded timely

- Seven of 9 (78%) equipment additions tested, totaling \$6,444, were recorded on the property records 18 to 104 days late.
- Two of 20 (10%) equipment deletions tested, totaling \$3,259, were removed from the property records 20 days late.
- Six of 80 (8%) items tested, totaling \$3,899, were not found in the location indicated in the property records. (Finding 1, pages 9-10)

Incorrect location information

We recommended LPU strengthen controls over the recording of State property by ensuring all equipment transactions are timely recorded on LPU's property records. Further, we recommended LPU adjust property records as necessary to account for location changes.

LPU agreed with auditors

LPU agreed with our recommendation and stated they are taking corrective action.

INADEQUATE CONTROLS OVER VOUCHER PROCESSING

LPU did not approve vouchers timely.

Vouchers approved late

We noted 12 of 146 (8%) vouchers tested, totaling \$20,362, were approved for payment from 1 to 53 days late. (Finding 2, page 11)

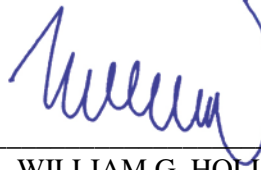
We recommended LPU comply with the Illinois Administrative Code and ensure vouchers are approved timely.

LPU agreed with auditors

LPU agreed with our recommendation and stated they will try to complete the voucher process more timely in the future.

AUDITORS' OPINION

We conducted a compliance examination of the Legislative Printing Unit as required by the Illinois State Auditing Act. The Legislative Printing Unit has no funds that require an audit leading to an opinion of financial statements.



WILLIAM G. HOLLAND
Auditor General

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AUDITORS ASSIGNED

The compliance examination was performed by the Auditor General's staff.