

**STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2012

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

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STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

AGENCY OFFICIALS

Inspector General

Thomas J. Homer

Agency office is located at:

420 Stratton Building
Springfield, IL 62706



OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL

THOMAS J. HOMER
420 Stratton Building, Springfield, IL 62706
217/558-1560 Phone • 217/558-1566 Fax
E-Mail: tomh@ilga.gov

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

December 13, 2012

Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash Street
Springfield, IL 62703-3154

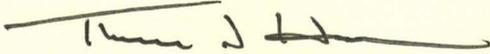
Dear Mr. Holland:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Office of the Legislative Inspector General (Office). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following assertions during the two-year period ended June 30, 2012. Based on this evaluation, we assert that during the years ended June 30, 2011 and June 30, 2012, the Office has materially complied with the assertions below.

- A. The Office has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.

C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas J. Homer", with a long horizontal flourish extending to the right.

Thomas J. Homer
Inspector General

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Repeated findings	1	1
Prior recommendations implemented or not repeated	1	0
	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
12-1	8	Procedural deficiencies	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Office of the Legislative Inspector General waived an exit conference in correspondence dated December 6, 2012. Responses to the finding and recommendation were provided by Mr. Thomas Homer, Inspector General, on December 6, 2012.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Office of the Legislative Inspector General's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2012. The management of the State of Illinois, Office of the Legislative Inspector General is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the Legislative Inspector General's compliance based on our examination.

- A. The State of Illinois, Office of the Legislative Inspector General has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Office of the Legislative Inspector General has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Office of the Legislative Inspector General has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about

the State of Illinois, Office of the Legislative Inspector General's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Office of the Legislative Inspector General's compliance with specified requirements.

In our opinion, the State of Illinois, Office of the Legislative Inspector General complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2012. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 12-1.

Internal Control

Management of the State of Illinois, Office of the Legislative Inspector General is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Office of the Legislative Inspector General's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the Legislative Inspector General's internal control over compliance.

A deficiency in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings as item 12-1. *A significant deficiency in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter.

The State of Illinois, Office of the Legislative Inspector General's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Office of the Legislative Inspector General's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2012 and June 30, 2011 in Schedules 1 through 6 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2012 and June 30, 2011 accompanying supplementary information in Schedules 1 through 6. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2010 accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management and is not intended to be and should not be used by anyone other than these specified parties.


BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

December 13, 2012

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2012

12-1. **FINDING** (Procedural deficiencies)

During our testing of the Office of the Legislative Inspector General (Office), we noted the following procedural deficiencies:

- The Office submitted 2 of 2 (100%) Fiscal Control and Internal Auditing Act (FCIAA) certifications for Fiscal Years 2011 and 2012 to the Office of the Auditor General 473 and 107 days late, respectively. FCIAA (30 ILCS 10/3003) requires each chief executive officer of each State agency to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1st of each year.
- The Office submitted 1 of 4 (25%) Travel Headquarters (TA-2) reports to the Legislative Audit Commission (LAC) 13 days late. The State Finance Act (30 ILCS 105/12-3) requires agencies to file semi-annual TA-2 reports with the LAC for all officers and employees where official headquarters are located other than where their official duties require them to spend the largest part of their working time by January 15th and July 15th each year.
- The Office did not timely submit 1 of 2 (50%) inventory certifications with the Department of Central Management Services (DCMS). The Office filed the report 48 days late. The Illinois Administrative Code (44 Ill. Adm. Code 5010.460) requires agencies to certify completion of annual physical inventory of State equipment and submit a complete property listing to DCMS on dates designated by DCMS.
- The Office submitted 1 of 8 (13%) Quarterly Reports of State Property (C-15 reports) to the Office of the Comptroller (Comptroller) 3 days late. Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires agencies to submit C-15 reports to the Comptroller no later than the last day of the month following the last day of the quarter.
- The Office submitted 2 of 2 (100%) Annual Real Property Utilization reports for Fiscal Years 2011 and 2012 to DCMS 388 and 22 days late, respectively. The State Property Control Act (30 ILCS 605/7.1(b)) requires agencies to submit an Annual Real Property Utilization Report, or an annual update of the report, on forms required by DCMS, by July 31st of each year.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2012

- The Office failed to prepare and file its 2008 Agency Workforce report with the Office of the Governor after auditors noted that the report was not filed during the previous compliance examination. The State Employment Records Act (5 ILCS 410 et seq.) requires State agencies to collect, classify, maintain, and report certain employment statistics for women, disabled, and minority groups. Annual reports summarizing the information in a prescribed format are required to be filed with the Office of the Governor and the Secretary of State by January 1st each year for the preceding fiscal year. In addition, the Illinois State Auditing Act (30 ILCS 5/3-2.2(b)) states that if the Auditor General determines that a State agency has materially failed to comply with the requirements of the State Employment Records Act, the State agency, within 30 days after release of the audit by the Auditor General, shall prepare and file with the Governor and the Secretary of State corrected reports covering the periods affected by the noncompliance.

Office management stated the delays and missing reports noted were due to management oversight.

Periodic evaluations of internal controls are necessary to determine whether existing measures are adequate to safeguard assets, ensure the accuracy and reliability of accounting data, and encourage adherence to legal requirements and prescribed management policy. Failure to file TA-2 reports reduces effective government oversight and is noncompliance with a statutory mandate. Untimely reporting of property transactions reduces the reliability of statewide property information. Failure to file accurate Agency Workforce reports reduces the accuracy and completeness of statewide employment diversity information. (Finding Code No. 12-1, 10-1)

During the prior examination, auditors noted the Office failed to timely record the purchase of equipment items on its property control listing. During the current examination, we noted no such instances during our sample testing. In addition, during the prior examination, the Office did not post quarterly reports to its website as required by statute. During the current examination, we noted the Office complied with the statutory requirement by making the quarterly reports available on its website.

RECOMMENDATION

We recommend the Office:

- Timely submit its Fiscal Control and Internal Auditing Act certification with the Office of the Auditor General;
- Submit its TA-2 reports to the LAC timely;

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2012

- Timely submit the required property reports in accordance with the Illinois Administrative Code, SAMS, and State statute; and
- File Agency Workforce reports with both the Governor and Secretary of State.

OFFICE RESPONSE

Accepted. With respect to the items listed, I have limited knowledge as the responsibility for those matters has been delegated to the Executive Director of the Legislative Ethics Commission pursuant to an Intergovernmental Agreement between his office and mine. I have spoken to the Executive Director relative to these matters, and believe that procedures have been put in place to correct the cited procedural deficiencies and avoid reoccurrence in the future.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the accompanying supplementary information for the years ended June 30, 2012 and June 30, 2011 in Schedules 1 through 6. However, the accountants do not express an opinion on the supplementary information. The accountants' report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

Schedule 1

STATE OF ILLINOIS
 LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2012

P.A. 97-0056	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
General Revenue Fund - 001					
Ordinary and Contingent Expenses of the Commission and the Office of the Legislative Inspector General	\$ 312,500	\$ 110,720	\$ 1,884	\$ 112,604	\$ 199,896
Total Fiscal Year 2012	\$ 312,500	\$ 110,720	\$ 1,884	\$ 112,604	\$ 199,896

Note A: Appropriations, expenditures, and lapsed balances were obtained from the Legislative Ethics Commission's records (Commission) and have been reconciled to records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor. Approximate lapse period expenditures do not include interest payments approved for payment by the Commission and submitted to the Comptroller for payment after August 31.

Note B: The Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In both Fiscal Years 2011 and 2012, both entities were reported under the Legislative Ethics Commission's agency code. Therefore, both Fiscal Years 2011 and 2012 appropriations, expenditures, and lapsed balances are reported in the Compliance Attestation Engagement reports for both agencies.

Schedule 2

STATE OF ILLINOIS
 LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Year Ended June 30, 2011

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 18 Months Ended December 31	Balances Lapsed December 31
		Expenditures Through June 30	Expenditures July 1 to December 31		
P.A. 96-0956					
General Revenue Fund - 001					
Ordinary and Contingent Expenses of the Commission and the Office of the Legislative Inspector General	\$ 312,455	\$ 98,188	\$ 1,722	\$ 99,910	\$ 212,545
Total Fiscal Year 2011	\$ 312,455	\$ 98,188	\$ 1,722	\$ 99,910	\$ 212,545

Note A: Appropriations, expenditures, and lapsed balances were obtained from the Legislative Ethics Commission's records and have been reconciled to records of the State Comptroller.

Note B: The Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In both Fiscal Years 2011 and 2012, both entities were reported under the Legislative Ethics Commission's agency code. Therefore, both Fiscal Years 2011 and 2012 appropriations, expenditures, and lapsed balances are reported in the Compliance Attestation Engagement reports for both agencies.

Schedule 3

STATE OF ILLINOIS
 LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Years Ended June 30,

	Fiscal Year		
	2012	2011	2010
General Revenue Fund - 001	P.A. 97-0056	P.A. 96-0956	P.A. 96-0042
Appropriations (Net of Transfers)	\$ 312,500	\$ 312,455	\$ 312,455
<u>Expenditures</u>			
Ordinary and Contingent Expenses of the Commission and the Office of the Legislative Inspector General	\$ 112,604	\$ 99,910	\$ 91,008
Lapsed Balances	\$ 199,896	\$ 212,545	\$ 221,447

Note A: Fiscal Years 2012 and 2010 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

Note B: The Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. In both Fiscal Years 2011 and 2012, both entities were reported under the Legislative Ethics Commission's agency code. See the Analysis of Significant Variations in Expenditures to see a comparison of expenditures in total and by detailed object code.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2012

	<u>Equipment</u>
Balance at July 1, 2010	\$ 9,087
Additions	211
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2011	<u><u>\$ 9,298</u></u>
Balance at July 1, 2011	\$ 9,298
Additions	-
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2012	<u><u>\$ 9,298</u></u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller. The Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. All equipment is reported under the Legislative Ethics Commission.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

<u>GENERAL REVENUE FUND – 001</u>	<u>2012</u>		<u>2011</u>
Regular Positions	\$ 66,542	(A)	\$ 54,825
Contractual Payroll Employees	35,400		35,400
State Contribution to Social Security	5,600		4,704
Contractual Services	1,063		911
Travel	2,187		1,923
Printing	0		76
Commodities	17		111
Equipment	5		291
Telecommunications	<u>1,790</u>		<u>1,669</u>
Total General Revenue Fund Expenditures	<u>\$ 112,604</u>		<u>\$ 99,910</u>

Explanations of significant variations in expenditures (fluctuations of 20% and \$500) for the two years ended June 30, 2012 are presented below:

- (A) The increase in regular positions expenditures in Fiscal Year 2012 was due to an increase in the Inspector General's caseload and an increase in the number of related hours.

Note: The Legislative Ethics Commission shared an appropriation with the Office of the Legislative Inspector General during Fiscal Years 2011 and 2012. The above expenditures include both the Office of the Legislative Inspector General's expenditures and the Legislative Ethics Commission's expenditures.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

<u>GENERAL REVENUE FUND – 001</u>	<u>2011</u>		<u>2010</u>
Regular Positions	\$ 54,825	(A)	\$ 45,204
Contractual Payroll Employees	35,400		35,400
State Contribution to Social Security	4,704		3,968
Contractual Services	911		1,044
Travel	1,923		1,760
Printing	76		121
Commodities	111		320
Equipment	291		591
Electronic Data Processing	0		36
Telecommunications	<u>1,669</u>	(B)	<u>2,564</u>
Total General Revenue Fund Expenditures	<u>\$ 99,910</u>		<u>\$ 91,008</u>

Explanations of significant variations in expenditures (fluctuations of 20% and \$500) for the two years ended June 30, 2011 are presented below:

- (A)** The increase in regular positions expenditures in Fiscal Year 2011 was due to an increase in the Inspector General's caseload and an increase in the number of related hours.
- (B)** The decrease in telecommunications expenditures in Fiscal Year 2011 was due to service being terminated to three phone lines in the office due to the lines not being used regularly.

Note: The Legislative Ethics Commission shared an appropriation with the Office of the Legislative Inspector General during Fiscal Years 2010 and 2011. The above expenditures include both the Office of the Legislative Inspector General's expenditures and the Legislative Ethics Commission's expenditures.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2012

<u>GENERAL REVENUE FUND – 001</u>	<u>2012</u>	<u>2011</u>
Regular Positions	\$ 0	\$ 0
Contractual Payroll Employees	1,475	1,475
Employee Retirement Contributions Paid by Employer	0	0
State Contribution to State Employees' Retirement System	0	0
State Contribution to Social Security	21	21
Contractual Services	120	38
Travel	0	0
Printing	0	0
Commodities	0	0
Equipment	0	0
Electronic Data Processing	0	0
Telecommunications	<u>268</u>	<u>188</u>
Total General Revenue Fund Expenditures	<u>\$ 1,884</u>	<u>\$ 1,722</u>

We noted no significant lapse period spending during the two years ended June 30, 2012.

Note: The Legislative Ethics Commission shared an appropriation with the Office of the Legislative Inspector General during Fiscal Years 2011 and 2012. The above lapse period expenditures include both the Office of the Legislative Inspector General's expenditures and the Legislative Ethics Commission's expenditures.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2012
(Not Examined)

FUNCTIONS

The Office of the Legislative Inspector General (Office) was created in December 2003 by the State Officials and Employees Ethics Act (Act) (5 ILCS 430/et seq.). The Legislative Inspector General is appointed by a joint resolution of the Senate and the House of Representatives.

By statute, the jurisdiction of the Legislative Inspector General is to investigate allegations of fraud, waste, abuse, mismanagement, misconduct, nonfeasance, misfeasance, malfeasance, or violations of the Act or violations of other related laws and rules.

The jurisdiction of the Office extends to members of the General Assembly and all state employees whose ultimate jurisdictional authority is a legislative leader, the Senate Operations Commission or the Joint Committee on Legislative Support Services.

The Act states the Legislative Inspector General shall have the following duties:

- To receive and investigate allegations of violations of the Act. The Legislative Inspector General may receive information through the Office of the Legislative Inspector General or through an ethics commission. An investigation may be conducted only in response to information reported to the Legislative Inspector General as provided in this Section and not upon his or her own prerogative. Allegations may not be made anonymously. The Legislative Inspector General has the discretion to determine the appropriate means of investigation as permitted by law.
- To request information relating to an investigation from any person when the Legislative Inspector General deems that information necessary in conducting an investigation.
- To issue subpoenas, with the advance approval of the Legislative Ethics Commission (Commission), to compel the attendance of witnesses for the purposes of testimony and production of documents and other items for inspection and copying and to make service of those subpoenas and subpoenas issued by the Commission.
- To submit reports as required by the Act.
- To file pleadings in the name of the Legislative Inspector General with the Commission, through the Attorney General.
- To assist and coordinate the ethics officers for State agencies under the jurisdiction of the Legislative Inspector General and to work with those ethics officers.
- To participate in or conduct, when appropriate, multi-jurisdictional investigations.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2012
(Not Examined)

- To request, as the Legislative Inspector General deems appropriate, from ethics officers of State agencies under his or her jurisdiction, reports or information on:
 1. The content of a State agency's ethics training program and
 2. The percentage of new officers and employees who have completed ethics training.

PLANNING PROGRAM

The Office is an investigative body with its powers and duties detailed in the State Officials and Employees Ethics Act. As a result, the Office does not have formal written goals and objectives, but instead operates to fulfill the statutory responsibilities in a timely and efficient manner.

STATE OF ILLINOIS
 LEGISLATIVE INSPECTOR GENERAL – LEGISLATIVE ETHICS COMMISSION
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2012
 (Not Examined)

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of employees for the Fiscal Years ended June 30,

<u>Division</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Inspector General *	1	1	1
Executive Director **	1	1	1
Total average employees	<u>2</u>	<u>2</u>	<u>2</u>

* The Inspector General is a part-time employee.

** The Executive Director of the Legislative Ethics Commission is a contractual payroll employee and is part-time.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SERVICE EFFORTS AND ACCOMPLISHMENTS

For the Two Years Ended June 30, 2012

(Not Examined)

The Office of the Legislative Inspector General (Office) maintained a website for State employees and the general public. This website outlines information about the Office, including its history, legislative authority, and purpose, as well as information about the types of complaints accepted, how complaints are processed, and how investigations are completed. In addition, the website provides contact information for the Office and a link to case initiation forms.

Pursuant to the State Officials and Employees Ethics Act (5 ILCS 430 et seq.), the Office submits quarterly reports summarizing investigation activity to the Legislative Ethics Commission (Commission). Listed below is a compilation of allegation and investigation information reported to the Commission for Fiscal Years 2011 and 2012.

	<u>Fiscal Year 2011</u>	<u>Fiscal Year 2012</u>
Number of allegations received	24	30
Number of investigations initiated	24	30
Number of investigations concluded	23	20
Number of total open investigations	5	15