

**STATE OF ILLINOIS  
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**

**STATE COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2023

**STATE OF ILLINOIS  
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

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**STATE OF ILLINOIS**  
**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**COMPLIANCE EXAMINATION**  
**For the Two Years Ended June 30, 2023**

**COMMISSION OFFICIALS**

Executive Director  
 Deputy Director  
 Fiscal Officer

Mr. Clayton Klenke  
 Ms. Laurie Eby  
 Ms. Victoria Copp

**GOVERNING BOARD OFFICERS**

Co-Chair  
 Co-Chair

Rep C.D. Davidsmeyer  
 Sen. David Koehler

**GOVERNING BOARD MEMBERS**

**FY 2022**

<b>Member</b>	<b>Date Appointed</b>	<b>Appointed By</b>	<b>Term</b>
Rep. C.D. Davidsmeyer	02/01/2021	House Republican Leader	102nd General Assembly
Rep. Amy Grant	02/01/2021	House Republican Leader	102nd General Assembly
Rep. Amy Elik	02/01/2021	House Republican Leader	102nd General Assembly
Sen. Darren Bailey	02/11/2021	Senate Republican Leader	102nd General Assembly
Sen. Donald DeWitte	02/11/2021	Senate Republican Leader	102nd General Assembly
Sen. Dave Syverson	02/11/2021	Senate Republican Leader	102nd General Assembly
Rep. Elizabeth Hernandez	02/11/2021	Speaker of the House	102nd General Assembly
Rep. Sonya Harper	02/11/2021	Speaker of the House	102nd General Assembly
Rep. Anna Moeller	02/11/2021	Speaker of the House	102nd General Assembly
Sen. Elgie Sims	02/19/2021	President of the Senate	102nd General Assembly
Sen. Omar Aquino	02/19/2021	President of the Senate	102nd General Assembly
Sen. David Koehler	02/19/2021	President of the Senate	102nd General Assembly

**FY 2023**

<b>Member</b>	<b>Date Appointed</b>	<b>Appointed By</b>	<b>Term</b>
Rep. C.D. Davidsmeyer	02/01/2023	House Republican Leader	103rd General Assembly
Rep. Martin McLaughlin	02/01/2023	House Republican Leader	103rd General Assembly
Rep. Joe Sosnowski	02/01/2023	House Republican Leader	103rd General Assembly
Sen. Win Stoller	01/31/2023	Senate Republican Leader	103rd General Assembly
Sen. Donald DeWitte	01/31/2023	Senate Republican Leader	103rd General Assembly
Sen. Dave Syverson	01/31/2023	Senate Republican Leader	103rd General Assembly
Rep. Elizabeth Hernandez	02/07/2023	Speaker of the House	103rd General Assembly
Rep. Sonya Harper	02/07/2023	Speaker of the House	103rd General Assembly

Rep. Anna Moeller	02/07/2023	Speaker of the House	103rd General Assembly
Sen. Elgie Sims	02/07/2023	President of the Senate	103rd General Assembly
Sen. Omar Aquino	02/07/2023	President of the Senate	103rd General Assembly
Sen. David Koehler	02/07/2023	President of the Senate	103rd General Assembly

**COMMISSION OFFICE**

The Commission's administrative office is located at:

William G. Stratton Building  
401 S. Spring Street, Room 802  
Springfield, Illinois 62706

**SENATE**  
David Koehler  
Co-Chair

Omar Aquino  
Donald DeWitte  
Elgie Sims  
Win Stoller  
Dave Syverson

**EXECUTIVE DIRECTOR**  
Clayton Klenke



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**COMMISSION ON GOVERNMENT**  
**FORECASTING AND ACCOUNTABILITY**  
802 Stratton Ofc. Bldg., Springfield, IL 62706  
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**HOUSE**  
C. D. Davidsmeyer  
Co-Chair

Sonya Harper  
Elizabeth Hernandez  
Martin McLaughlin  
Anna Moeller  
Joe Sosnowski

**DEPUTY DIRECTOR**  
Laurie Eby

## MANAGEMENT ASSERTION LETTER

October 22, 2024

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
400 West Monroe, Suite 306  
Springfield, Illinois 62704

Auditor General Mautino:

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 State of Illinois, Commission on Government Forecasting and Accountability (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022, and June 30, 2023, the Commission has materially complied with the specified requirements listed below.

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

- D. State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
  
- E. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Cordially,

State of Illinois, Commission on Government Forecasting and Accountability

**SIGNED ORIGINAL ON FILE**

Clayton Klenke  
Executive Director

**SIGNED ORIGINAL ON FILE**

Victoria Copp  
Fiscal Officer

**STATE OF ILLINOIS  
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY  
 STATE COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2023**

**STATE COMPLIANCE REPORT**

**SUMMARY**

The State compliance testing performed during this 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*.

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	2	4
Repeated Findings	1	1
Prior Recommendations Implemented or Not Repeated	3	1

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2023-001	10	New	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2023-002	14	2021/2021	Noncompliance with the Legislative Commission Reorganization Act of 1984	Noncompliance
<b>Prior Findings Not Repeated</b>				
A	15	2021/2019	Inadequate Control over State Property	
B	15	2021/2021	Inadequate Cybersecurity Controls	

**STATE OF ILLINOIS  
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Prior Findings Not Repeated</b>				
C	15	2021/2021	Failure to Exercise Powers and Duties Regarding the Advisory Committee on Block Grants	

**EXIT CONFERENCE**

The Commission waived an exit conference in a correspondence from Clayton Klenke, Executive Director, on October 21, 2024. The responses to the recommendations were provided by Clayton Klenke, Executive Director, in a correspondence dated October 21, 2024.



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OFFICE OF THE AUDITOR GENERAL

FRANK J. MAUTINO

**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Governing Board  
State of Illinois, Commission on Government Forecasting and Accountability

**Report on State Compliance**

We have examined compliance by the State of Illinois, Commission on Government Forecasting and Accountability (Commission) with the specified 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, 2023. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

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

- D. State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Commission's compliance with the specified requirements.

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2023, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2023-001 and 2023-002.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Report on Internal Control Over Compliance**

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Commission's internal control to determine the examination procedures

that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2023-001 that we consider to be a significant deficiency.

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

The Commission's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Commission's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

**SIGNED ORIGINAL ON FILE**

JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
October 22, 2024

**STATE OF ILLINOIS**  
**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-001.     **FINDING** (Inadequate Controls over Personal Services)

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

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

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

The Immigration Reform and Control Act of 1986 (8 U.S. Code § 1324a) requires an entity hiring an individual for employment in the United States to attest, under penalty of perjury and on a form designated or established by the Attorney General by regulation, that it has verified the individual is not an unauthorized alien. Such attestation is required to be made by completing Form I-9. Per the instructions for Form I-9, newly hired employees must complete and sign Section 1 of Form I-9 no later than the first day of employment. In addition, the instructions specify the employer must complete and sign Section 2 within three business days of the employee's first day of employment, attesting they physically examined the documents presented by the employee, the document(s) reasonably appear to be genuine and relate to the employee named, the employee is authorized to work in the United States, and the information entered in Section 2 is complete, true, and correct. The employer is responsible for ensuring all parts of Form I-9 are properly completed.

Further, the Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance State funds are safeguarded against waste, loss, unauthorized use, and misappropriation. Effective internal controls should include procedures to ensure the employer verification procedures of the Form I-9 are completed within the required timeframe.

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

- 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.

**STATE OF ILLINOIS**  
**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-001.     **FINDING** (Inadequate Controls over Personal Services) – Continued

The Illinois Governmental Ethics Act (5 ILCS 420/4A-101) states persons who are employed by any branch, agency, authority, or board of the government of this State and are compensated for services as employees and not as independent contractors and who have direct supervisory authority over, or direct responsibility for the formulation, negotiation, issuance, or execution of contracts entered into by the State in the amount of \$5,000 or more and who have responsibility with respect to the procurement of goods or services shall file verified written 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.

The Illinois Governmental Ethics Act (5 ILCS 420/4A-106) requires that on or before February 1 annually, the Commission's Chief Administrative Officer shall certify to the Secretary of State the names and mailing addresses of those persons required to file Statements of Economic Interests.

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

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

The FCIAA requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance State funds are safeguarded against waste, loss, unauthorized use, and misappropriation. Effective internal controls should include procedures to ensure each employee has an *Illinois W-4 Employee's Illinois Withholding Allowance Certificate* form on file.

- 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 Certificate*, resulting in an overpayment of \$43 from each employees' pay.

The Internal Revenue Service Publication 15 (Circular E), Employer's Tax Guide, requires employers to withhold federal income tax from each wage payment or supplemental unemployment compensation plan benefit payment according to the employee's Form W-4 and the correct withholding table.

**STATE OF ILLINOIS**  
**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Personal Services) – Continued

We also noted the following:

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

The State Officials and Employees Ethics Act (5 ILCS 430/5-10.5(a-5)) states each officer, member, and employee must complete, at least annually, a harassment and discrimination prevention training program. A person who fills a position in an elective or appointed position that requires training must complete an initial harassment and discrimination prevention training program within 30 days after the commencement of office or employment.

Commission management indicated the issues noted were due to employee and management oversight.

Failure to complete the Form I-9 timely could subject the State to unnecessary legal costs and penalties and represents noncompliance with the Immigration Reform and Control Act of 1986. Failure to properly identify all employees required to file Statements of Economic Interests could result in conflicts not being identified and compensating controls not being put into place. Failure to certify the names and mailing addresses of individuals required to file Statements of Economic Interests could result in inaccurate information being utilized and represents noncompliance with the Illinois Governmental Ethics Act. Failure to maintain employees' withholding certificates and failure to withhold the correct federal tax amount from employees could result in unnecessary legal risks. Failure to complete harassment and discrimination prevention training timely represents noncompliance with the State Officials and Employees Ethics Act. (Finding Code No. 2023-001)

**RECOMMENDATION**

We recommend the Commission ensure Sections 1 and 2 of the Form I-9 are signed timely. We also recommend the Commission ensure all employees required to file Statements of Economic Interests 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 recommend the Commission ensure all employees have an *Illinois W-4 Employee's Illinois Withholding Allowance Certificate* form on file and that information is entered into the Central Payroll System correctly in order for taxes to be accurately withheld. Lastly, we recommend the Commission ensure all newly hired employees complete their initial harassment and discrimination prevention trainings.

**STATE OF ILLINOIS**  
**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-001.     **FINDING** (Inadequate Controls over Personal Services) – Continued

**COMMISSION RESPONSE**

The Commission agrees and has updated agency administrative procedures to address the subparts of this finding.

A new position has been created with oversight to ensure compliance with items including I-9 forms and to maintain employee personnel files, which include W-4 withholding allowance certificates.

The Statement of Economic Interest process has already been updated to ensure the annual certification to the Secretary of State is completed by the statutory deadline. In addition, the Fiscal Officer will be added to the list of individuals required to submit a statement beginning in 2025.

The Commission will continue the current practice of notifying employees of the need to complete the required trainings within 30 days. In addition to the follow-up reminders the Commission already provides, additional verbal reminders from management will be provided to ensure trainings are completed.

**STATE OF ILLINOIS**  
**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Noncompliance with the Legislative Commission Reorganization Act of 1984)

Members of the governing board of the Commission on Government Forecasting and Accountability (Commission) were not appointed in accordance with the Legislative Commission Reorganization Act of 1984 (Act).

During testing, we noted two of four (50%) legislative leaders' appointment letters were not executed timely. As a result, 6 of the 12 (50%) Commission members were appointed 7 days late.

The Act (25 ILCS 130/1-5) requires each member to be appointed by the Joint Committee during the month of January in each odd numbered year for terms beginning February 1.

During the prior and current examinations, Commission management stated it does not have the authority to appoint members, as it is the legislative leaders' duty to appoint all members who serve on the Commission's governing board.

Failure to ensure appointments are made timely represents noncompliance with the Act. (Finding Code No. 2023-002, 2021-004)

**RECOMMENDATION**

We recommend the Commission continue to communicate with each legislative leader to ensure all board members are appointed timely.

**COMMISSION RESPONSE**

The Commission agrees. Commission management has communicated with each legislative leader in the past concerning the requirement for all board members to be appointed by the statutory deadline. Commission management will continue to provide this notification as suggested in this audit recommendation.



**STATE OF ILLINOIS**  
**COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
**For the Two Years Ended June 30, 2023**

A. **FINDING** (Inadequate Control over State Property)

During the previous examination, the Commission on Government Forecasting and Accountability (Commission) did not maintain adequate controls over its property listing and related reporting.

During the current examination, our testing found the Commission had created appropriate processes for timely adding and removing items from its property records. Thus, the Commission improved its controls over its property listing and related reporting. (Finding Code No. 2021-001, 2019-001)

B. **FINDING** (Inadequate Cybersecurity Controls)

During the previous examination, the Commission on Government Forecasting and Accountability (Commission) had not implemented adequate internal controls related to cybersecurity programs and practices. Specifically, the Commission had not developed a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements. In addition, the Commission had not established cybersecurity roles and responsibilities, had not performed a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack, and had not classified its data to identify and ensure adequate protection of information.

During the current examination, our testing indicated the Commission improved its internal controls related to cybersecurity programs and practices. Specifically, the Commission updated its policies, procedures, and processes to adequately manage and monitor the regulatory, legal, environmental, and operational requirements. In addition, the Commission established cybersecurity roles and responsibilities, implemented an annual risk assessment, and classified its data as part of the annual risk assessment. (Finding Code No. 2021-002)

C. **FINDING** (Failure to Exercise Powers and Duties Regarding the Advisory Committee on Block Grants)

During the prior examination, the Commission on Government Forecasting and Accountability (Commission) did not exercise its powers and duties with regard to the Advisory Committee on Block Grants (Advisory Committee) as required by the Legislative Commission Reorganization Act of 1984 (Act) (25 ILCS 130/4-4 through 4-5).

During the current examination, the Commission pursued legislative remedy to address this outdated requirement, and Public Act 103-0229 repealed the corresponding requirements. As such, this finding is considered not repeated. (Finding Code No. 2021-003)