



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS GENERAL ASSEMBLY – SENATE

State Compliance Examination
 For the Two Years Ended June 30, 2021

Release Date: August 30, 2022

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	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

- (21-4) The Senate did not maintain adequate controls to ensure timely employee completion of mandatory trainings.

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.

**ILLINOIS GENERAL ASSEMBLY - SENATE
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

EXPENDITURE STATISTICS	2021	2020	2019
Total Expenditures.....	\$ 23,582,243	\$ 21,133,949	\$ 19,734,387
OPERATIONS TOTAL.....	\$ 23,578,621	\$ 21,133,949	\$ 19,734,387
% of Total Expenditures.....	99.98%	100.00%	100.00%
Personal Services.....	17,606,692	16,366,269	14,527,467
Other Payroll Costs (FICA, Retirement).....	1,362,056	1,176,124	1,036,704
All Other Operating Expenditures.....	4,609,873	3,591,556	4,170,216
PERMANENT IMPROVEMENTS.....	\$ 3,622	\$ -	\$ -
% of Total Expenditures.....	0.02%	0.00%	0.00%
Total Receipts.....	\$ 6,980	\$ 10,235	\$ 8,154
Average Number of Employees.....	258	252	237

AGENCY DIRECTOR
During Examination Period: President of the Senate: Senator John J. Cullerton (7-1-19 to 1-19-20), Senator Don Harmon (Effective 1-21-20) Minority Leader: Senator Bill Brady (7-1-19 to 12-31-20), Senator Dan McConchie (Effective 1-13-21) Currently: President of the Senate: Senator Don Harmon Minority Leader: Senator Dan McConchie

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER EMPLOYEE
TRAINING**

The Senate did not maintain adequate controls to ensure timely employee completion of mandatory trainings. We noted the following exceptions:

Ethics and harassment training was not completed timely or annually

- Three of 6 (50%) new employees tested did not complete ethics and/or sexual harassment trainings within 30 days of employment in the fall of 2019.
- Three of 14 (21%) existing employees tested did not complete the annual trainings for ethics and/or harassment in calendar year 2020. (Finding 4, pages 15-16)

We recommended the Senate to strengthen controls to ensure mandatory employee training is timely completed.

Agency implemented recommendation

The Senate stated this issue has been addressed.

OTHER FINDINGS

The remaining findings pertain to property control and information technology. We will review the Senate'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 Senate for the two years ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants stated the Senate complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

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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