



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**GUARDIANSHIP AND ADVOCACY COMMISSION**

State Compliance Examination  
 For the Two Years Ended June 30, 2023

Release Date: June 25, 2024

FINDINGS THIS AUDIT: 7				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>
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2021		7	
<b>Category 2:</b>	1	6	7	2019		2, 5, 6	
<b>Category 3:</b>	<u>0</u>	<u>0</u>	<u>0</u>	2017		4	
<b>TOTAL</b>	<b>1</b>	<b>6</b>	<b>7</b>	2009		3	
<b>FINDINGS LAST AUDIT: 6</b>							

**SYNOPSIS**

- (23-01) The Commission did not maintain adequate controls over personnel files and time reporting.
- (23-02) The Commission did not have adequate controls over voucher processing.

**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 PERSONNEL FILES**

The Commission did not maintain adequate controls over personnel files and time reporting.

During testing, we noted the following:

#### **Form I-9s not completed timely**

- One of three (33%) new employees' Section 1 of the Form I-9 was not completed by the end of their first employment date. The employee signed the form six days late.
- One of three (33%) new employees' Section 2 of the Form I-9 was not completed and signed within 3 business days of the employee's first day of employment. The employer's authorized representative signed the form one day late.

#### **Form I-9 not maintained**

- One of four (25%) terminated employees tested did not have Form I-9 in the employee's personnel files.

#### **Federal income taxes withheld at an incorrect rate**

- The Commission withheld federal income taxes at an incorrect rate for three of 15 (20%) employees tested based upon the employees' *Federal W-4 Employee's Withholding Certificate*, resulting in an underpayment of \$33 to an overpayment of \$118 from the employees' pay.

#### **W-4s not maintained**

- Three out of 15 (20%) employees tested did not have the *Federal W-4 Employee's Withholding Certificate* and/or the *Illinois W-4 Employee's Illinois Withholding Allowance Certificate* form supporting the withholding taxes. (Finding 1, pages 10-12).

We recommended the Commission strengthen its controls over personal services to ensure personnel files and time reporting documents are properly maintained and employee performance evaluations are performed on a timely basis.

#### **Commission agreed**

The Commission agreed with the recommendation.

### **INADEQUATE CONTROLS OVER VOUCHER PROCESSING**

The Commission did not have adequate controls over voucher processing.

During testing, we noted the following:

**General vouchers not timely approved**

- The Commission did not timely approve five of 1,566 (0.32%) general vouchers processed during the examination period, totaling \$54,805. We noted these late vouchers were approved between 36 and 219 days late.

**Travel vouchers not timely submitted by the traveler**

- Four out of 25 (16%) travel vouchers tested, totaling \$4,977, were submitted by the traveler between 10 and 46 days late. (Finding 2, pages 13-14) **This finding has been reported since 2019.**

We recommended the Commission strengthen its controls over voucher processing to ensure timely review, approval, and submission of vouchers.

**Commission agreed**

The Commission agreed with the recommendation.

**OTHER FINDINGS**

The remaining findings pertain to noncompliance with the Guardianship and Advocacy Act, inadequate controls over the Agency Workforce Report and service providers, and weaknesses regarding electronic data processing and cybersecurity programs and practices. We will review the Commission'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 Commission for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Commission 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**

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JANE CLARK  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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