



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**

Compliance Examination  
 For the Two Years Ended June 30, 2020

Release Date: September 21, 2021

FINDINGS THIS AUDIT: 1	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:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

**SYNOPSIS**

- (20-01) The Office did not comply with the State Officials and Employees Ethics Act.

**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.

**OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020**

EXPENDITURE STATISTICS	2020	2019	2018
<b>Total Expenditures.....</b>	\$ 190,217	\$ 238,227	\$ 131,249
OPERATIONS TOTAL.....	\$ 190,217	\$ 238,227	\$ 131,249
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	170,361	107,437	37,736
Other Payroll Costs (FICA, Retirement).....	10,991	5,243	544
All Other Operating Expenditures.....	8,865	125,547	92,969
<b>Total Receipts.....</b>	\$ -	\$ -	\$ -
<b>Average Number of Employees.....</b>	<b>4</b>	<b>4</b>	<b>3</b>

\*Note: The Office of the Legislative Inspector General and the Legislative Ethics Commission shared an appropriation and expenditure data. In Fiscal Year 2018, Fiscal Year 2019, and Fiscal Year 2020, both entities were reported under the Legislative Ethics Commission's agency code.

**AGENCY DIRECTOR**

During Examination Period: Ms. Julie Porter (Acting) (7/1/18 - 2/28/19), Ms. Carol Pope (effective 3/1/19)  
Currently: Ms. Carol Pope

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE STATE OFFICIALS  
AND EMPLOYEES ETHICS ACT**

The Office of the Legislative Inspector General (Office) did not comply with the State Officials and Employees Ethics Act (Act).

During testing, we noted the following:

**Did not file reports with the Commission**

- The Office did not file reports with the Legislative Ethics Commission (Commission) relating to investigations which were not concluded within six months after initiation. There were six cases which were not concluded within six months during the examination period.

**Reports did not include a brief statement of the general nature of the allegation or allegations**

- Two of two (100%) quarterly activity reports tested did not contain all of the required information relating to ongoing investigations that remained open at the end of the quarter. Specifically, the reports did not include a brief statement of the general nature of the allegation or allegations. (Finding 1, pages 9-10)

We recommended the Office file complete and accurate reports with the Commission as required by the State Officials and Employees Ethics Act or seek a legislative remedy.

**Office agreed**

The Office agreed with our recommendation and indicated corrective action will be taken.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Office for the two years ended June 30, 2020, as required by the Illinois State Auditing Act. The accountants stated the Office complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

**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

FJM:SW