

**STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

**STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Commission Officials	1
Management Assertion Letter	2
State Compliance Report	
Summary	3
Independent Accountant’s Report on State Compliance and on Internal Control over Compliance	4
<i>Disclosures Accompanying a State Compliance Examination Report</i>	<u>Page</u>
Summary	7
Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report	8
Fiscal Schedules and Analysis:	
Schedule of Appropriations, Expenditures, and Lapsed Balances:	
Fiscal Year 2021	9
Fiscal Year 2020	10
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	11
Comparative Schedule of Net Expenditures by Major Activity	12
Analysis of Significant Variations in Expenditures	13
Analysis of Significant Lapse Period Spending	14
Schedule of Changes in Property	15
Analysis of Operations:	
Functions and Planning	17
Number of Employees	20

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

COMMISSION OFFICIALS

Executive Director (02/01/21 - Current)	Mr. Tyler Hunt
Interim Executive Director (01/01/21 – 01/31/21)	Mr. Andrew Morrison
Executive Director (04/16/99 – 12/31/20)	Ms. E. Jane Stricklin
Fiscal Officer (01/16/18 - Current)	Mr. Andrew Morrison
Fiscal Officer (Acting) (01/01/21 – 01/31/21)	Ms. Mary Dunne

COMMISSION OFFICE

The Commission's office is located at:

William G. Stratton Building
401 S. Spring Street, Room 622
Springfield, Illinois 62706



Legislative Audit Commission

622 WILLIAM G. STRATTON BUILDING • SPRINGFIELD, ILLINOIS 62706 • 217/782-7097 • FAX 217/524-9030

MANAGEMENT ASSERTION LETTER

June 23, 2022

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

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, Legislative Audit Commission (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, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, 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.

Yours truly,

State of Illinois, Legislative Audit Commission

SIGNED ORIGINAL ON FILE

Tyler Hunt, Executive Director

SIGNED ORIGINAL ON FILE

Andrew Morrison, Fiscal Officer

**STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

EXIT CONFERENCE

The Commission waived an exit conference in a correspondence from Andrew Morrison, Fiscal Officer, on June 22, 2022.

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CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
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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, *Legislative Audit Commission*

Report on State Compliance

We have examined compliance by the State of Illinois, Legislative Audit Commission (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, 2021. 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.

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 meet our other ethical responsibilities in accordance with relevant ethical requirements related 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, 2021, in all material respects.

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. Given these limitations, during our examination we did not

identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

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
June 23, 2022

**STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT
For the Two Years Ended June 30, 2021**

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the State of Illinois, Legislative Audit Commission (Commission) was performed by staff of the Office of the Auditor General.

ACCOUNTANT'S REPORT

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

The Commission waived an exit conference in a correspondence from Andrew Morrison, Fiscal Officer, on June 22, 2022.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT
ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, *Legislative Audit Commission*

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, Legislative Audit Commission (Commission) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Commission's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Commission, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Commission we obtained as part of the Commission's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
June 23, 2022

STATE OF ILLINOIS
 LEGISLATIVE AUDIT COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2021

For the Fifteen Months Ended September 30, 2021

Public Acts 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to September 30, 2021	Total Expenditures 15 Months Ended September 30, 2021	Balances Lapsed September 30, 2021
FISCAL YEAR 2021					
APPROPRIATED FUND(S)					
General Revenue Fund - 001					
Operational Expenses	\$ 275,600	\$ 259,055	\$ 16,133	\$ 275,188	\$ 412
Subtotal, Fund 001	<u>\$ 275,600</u>	<u>\$ 259,055</u>	<u>\$ 16,133</u>	<u>\$ 275,188</u>	<u>\$ 412</u>
NONAPPROPRIATED FUND(S)					
Subtotal - Nonappropriated Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
GRAND TOTAL - ALL FUNDS	<u>\$ 275,600</u>	<u>\$ 259,055</u>	<u>\$ 16,133</u>	<u>\$ 275,188</u>	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
 LEGISLATIVE AUDIT COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Acts 101-0007	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
		Expenditures Through June 30, 2020	Expenditures July 1 to September 30, 2020		
FISCAL YEAR 2020					
<u>APPROPRIATED FUND(S)</u>					
General Revenue Fund - 001					
Operational Expenses	\$ 426,900	\$ 408,916	\$ 4,945	\$ 413,861	\$ 13,039
Subtotal, Fund 001	\$ 426,900	\$ 408,916	\$ 4,945	\$ 413,861	\$ 13,039
<u>NONAPPROPRIATED FUND(S)</u>					
Subtotal - Nonappropriated Funds	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL - ALL FUNDS	\$ 426,900	\$ 408,916	\$ 4,945	\$ 413,861	\$ 13,039

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	2021	2020	2019
<u>APPROPRIATED FUND(S)</u>			
General Revenue Fund - 001			
Expenditure Authority	\$ 275,600	\$ 426,900	\$ 273,000
Expenditures:			
Operating Expenses	\$ 275,188	\$ 413,861	\$ 257,303
Total Expenditures	\$ 275,188	\$ 413,861	\$ 257,303
Balances Lapsed	\$ 412	\$ 13,039	\$ 15,697
<u>TOTAL NONAPPROPRIATED FUNDS</u>			
Expenditures	\$ -	\$ -	\$ -
<u>GRAND TOTAL - ALL FUNDS</u>			
Expenditures	\$ 412	\$ 13,039	\$ 15,697

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2020 and September 30, 2021.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note 3: The Commission received appropriations during Fiscal Year 2020 from Public Acts 101-0637. In addition, the Commission received appropriations during Fiscal Year 2020 from Public Act 101-0007.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY

For the Fiscal Year Ended June 30,

	2021	2020	2019
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 275,188	\$ 413,861	\$ 257,303
Percentage of Total Expenditures:	100.0%	100.0%	100.0%
Personal Services	227,706	221,703	222,996
Other Payroll Costs	23,921	24,490	25,292
All Other Operating Expenditures	23,561	167,668	9,015
GRAND TOTAL - ALL EXPENDITURES:	\$ 275,188	\$ 413,861	\$ 257,303

Note 1: Expenditures were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021, September 30, 2020 and September 30, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Fiscal Years Ended June 30, 2021

(NOT EXAMINED)

Fiscal Year 2021 Compared to Fiscal Year 2020

General Revenue Fund - 001

Operational Expenses

The decrease was due to the Commission paying for two contracts in Fiscal Year 2020 for the audits of the Office of the Auditor General and the General Assembly. The Commission did not experience this type of activity during Fiscal Year 2021.

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund - 001

Operational Expenses

The increase was due to the Commission paying for two contracts in Fiscal Year 2020 for the audits of the Office of the Auditor General and the General Assembly. The Commission did not experience this type of activity during Fiscal Year 2019.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

FISCAL YEAR 2021

There were no instances of significant Lapse Period spending noted during Fiscal Year 2021.

FISCAL YEAR 2020

There were no instances of significant Lapse Period spending noted during Fiscal Year 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
SCHEDULE OF CHANGES IN PROPERTY
For the Year Ended June 30, 2021

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2021					
Property					
Land and Land Improvements	\$ -	\$ -	-	-	-
Site Improvements	-	-	-	-	-
Buildings and Building Improvements	-	-	-	-	-
Equipment	32,506	497	590	-	32,413
Total	<u>\$ 32,506</u>	<u>\$ 497</u>	<u>\$ 590</u>	<u>\$ -</u>	<u>\$ 32,413</u>

Note 1: These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2021.

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
SCHEDULE OF CHANGES IN PROPERTY
For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2020					
Property					
Land and Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-	-
Buildings and Building Improvements	-	-	-	-	-
Equipment	29,583	3,360	-	(437)	32,506
Total	\$ 29,583	\$ 3,360	\$ -	\$ (437)	\$ 32,506

Note 1: These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2020.

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

The Legislative Audit Commission (Commission) was created as a legislative support services agency subject to the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/7-1). The Commission's primary duty is to review reports received from the Auditor General and take action thereon and make recommendations to the General Assembly. The Commission is also to determine what remedial measures, if any, are needed; determine whether special studies and investigations are necessary; and, if deemed necessary, direct the Auditor General to undertake such studies or investigations. The Commission is to report its activities to the General Assembly not less than annually and not later than March 1 each year.

The Commission is composed of 12 members, and the membership is equally divided between the House of Representatives and the Senate and the two primary political parties. The appointed Commission members as of June 30, 2021, were as follows:

SENATE MEMBERS

Sen. Jason Barickman, Co-Chair
Sen. Neil Anderson
Sen. Cristina Castro
Sen. Rachele Crowe
Sen. Laura Ellman
Sen. Chapin Rose

HOUSE MEMBERS

Rep. Fred Crespo, Co-Chair
Rep. Jaime Andrade Jr.
Rep. Mark Batinick
Rep. Marcus Evans Jr.
Rep. Randy Frese
Rep. Tony McCombie

The Joint Committee on Legislative Support Services provides the foundation for the Commission's goals. The Commission supplements these goals by establishing policy and direction for the staff which are documented in the minutes of the Commission meetings.

During Fiscal Years 2020 and 2021, the Commission's planning continued to emphasize the following:

- A. Timely review of financial audits and compliance examinations;
- B. Support and enactment of remedial and other legislation;
- C. Action to eliminate repetition of prior findings from audits of State agencies;
- D. Review of emergency purchases, travel reports, and awards to other than the lowest bidder made by State agencies;
- E. Resolutions requesting additional audits to be performed by the Office of the Auditor General; and

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

- F. Maintenance of a web page as a source of up-to-date information about the Commission's activities, which includes reports and forms associated with the Commission.

As a result of P.A. 86-336, the LAC was tasked with approving guidelines for internal control review purposes used at each state agency. These guidelines were established by the IOC in conjunction with the Director of CMS. The LAC approved the first publication of the guidelines (or checklist) at its meeting on April 23, 1990. According to the statute, the guidelines "may be modified, as needed, with the Commission's approval" (30 ILCS 10/3002).

CMS in conjunction with the IOC created an updated version of the guidelines that more specifically meets the needs of the State's various, diverse agencies while also making them more applicable for the present day needs of internal control at the agencies. The LAC approved these updates at its meeting on May 5, 2021.

Tyler W. Hunt, Executive Director, serves at the direction of the Commission and operates the Commission with a staff of two, guided by the *Operating Rules for Legislative Support Service Agencies*.

The Commission's daily operations are funded from the General Revenue Fund.

PLANNING PROGRAM

The Commission's objectives are defined by statute and its main activity is to review reports received from the Auditor General and take action thereon and make recommendations to the General Assembly. Its statutory duties necessarily serve as the Commission's goals and are the framework of the Commission's planning function.

The Commission is mandated by the Legislative Audit Commission Act (25 ILCS 150) to review all audits conducted by the State's Auditor General. The primary responsibilities of the Commission are to:

- Conduct public hearings on all major audits of State agencies to review problems, assess agency stewardship, and secure remedial action;
- Initiate and review management and program audits and investigations;
- Make recommendations to the General Assembly and agency management for corrective legislation and other measures to remedy weaknesses disclosed through audits or at Commission hearings; and,
- Monitor agency progress in implementing corrective action

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

The LAC reviewed the following in FY20 (July 1, 2019 – June 30, 2020) in two meetings:

- 84 overall audit reports;
- 3 financial;
- 6 compliance;
- 4 single; and
- 71 reports on the consent calendar.

The LAC reviewed the following in FY21 (July 1, 2020 – June 30, 2021) in six meetings:

- 291 overall audit reports;
- 3 financial;
- 9 compliance;
- 3 single;
- 3 performance;
- 267 reports on the consent calendar.

The total number also includes 6 resolutions adopted by the Legislative Audit Commission.

STATE OF ILLINOIS
LEGISLATIVE AUDIT COMMISSION
NUMBER OF EMPLOYEES
For the Fiscal Year Ended June 30,

(NOT EXAMINED)

	2021	2020	2019
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
Executive Director	1	1	1
Administrative Assistants	2	2	2
Total Full-Time Equivalent Employees	3	3	3

Note 1: This schedule presents the average number of employees, by function, at the Commission.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.