

**STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2022

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**STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

OFFICE OFFICIALS

Legislative Inspector General (02/23/22 – Present)	Michael P. McCuskey
Legislative Inspector General (01/07/22 – 02/22/22)	Vacant
Legislative Inspector General (07/01/20 – 01/06/22)	Carol Pope

Chief Administrative Officer* (03/21/22 – Present)	Dana Bostwick
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*Position was newly created effective March 21, 2022.

The Office of the Legislative Inspector General’s office is located at:
420 Stratton Office Building
Springfield, Illinois 62706



OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL

MICHAEL P. MCCUSKEY

420 Stratton Building
Springfield, IL 62706
217-558-1560

MANAGEMENT ASSERTION LETTER

October 30, 2023

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, Office of the Legislative Inspector General (Office). 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 Office's compliance with the following specified requirements during the two-year period ended June 30, 2022. Based on this evaluation, we assert that during the years ended June 30, 2021, and June 30, 2022, the Office has materially complied with the specified requirements listed below.

- A. The Office 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 Office 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 Office 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, Office of the Legislative Inspector General

SIGNED ORIGINAL ON FILE

Michael McCuskey, Legislative Inspector General

SIGNED ORIGINAL ON FILE

Dana Bostwick, Chief Administrative Officer

**STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

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	1
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	1	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
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Prior Findings Not Repeated

A	8	2020/2020	Noncompliance with the State Officials and Employees Ethics Act	
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EXIT CONFERENCE

The Office waived an exit conference in a correspondence from Dana Bostwick, Chief Administrative Officer, on October 30, 2023.

SPRINGFIELD OFFICE:

400 W. MONROE

SUITE 306 • 62704

PHONE: 217/782-6046 • FAX: 217/785-8222

TTY: 888/261-2887

FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900

160 NORTH LASALLE • 60601-3103

PHONE: 312/814-4000

FAX: 312/814-4006

FRAUD HOTLINE: 1-855-217-1895

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

Report on State Compliance

We have examined compliance by the State of Illinois, Office of the Legislative Inspector General (Office) 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, 2022. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Office 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 Office 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 Office 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 Office complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Office 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 Office's compliance with the specified requirements.

In our opinion, the Office complied with the specified requirements during the two years ended June 30, 2022, 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 Office 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 Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office'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
October 30, 2023

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED
For the Two Years Ended June 30, 2022

A. **FINDING** (Noncompliance with the State Officials and Employees Ethics Act)

During the prior examination, the Office of the Legislative Inspector General (Office) did not comply with the State Officials and Employees Ethics Act (Act). Specifically, the Office did not file reports with the Legislative Ethics Commission (LEC) relating to investigations which were not concluded within six months after initiation, and quarterly activity reports did not contain all the required information relating to ongoing investigations that remained open at the end of the quarter.

During the current examination, our testing indicated all investigations were concluded within six months of initiation. In addition, our testing indicated all quarterly reports contained all required information. (Finding Code No. 2020-001)