

Legislative Audit Commission

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Legislative Audit Commission

Duties of the Audit Commission:

- Review all compliance examinations, financial audits and studies conducted by the Auditor General
- Hold public hearings on all major audits to review problems and secure remedial action
- Initiate and review management and program audits and investigations
- Make recommendations to the General Assembly and agency management to remedy weaknesses disclosed through audits or at Commission meetings
- Monitor agency progress in implementing corrective action

Members of Legislative Audit Commission

Senators

- Senator Bill Brady, Bloomington
- Senator Dan Duffy, Barrington
- Senator Dan Kotowski, Park Ridge
- Senator Chris Lauzen, Aurora*
- Senator Iris Martinez, Chicago
- Senator John Mulroe, Chicago

Representatives

- Representative Rich Brauer, Springfield
- Representative Linda Chapa LaVia, Aurora
- Representative Sidney Mathias, Arlington Heights
- Representative Frank Mautino, Spring Valley*
- Representative Sandra Pihos, Glen Ellyn
- Representative Robert Rita, Blue Island

*Commission Co-Chair

The Commission has 12 members—all legislators

Commission's public work takes the form of meetings held several times a year in Springfield or Chicago

Every published report is acted upon by the Commission

- Audit is reviewed at an LAC meeting; or**
- Audit is placed on a Consent Calendar**

LEGISLATIVE AUDIT COMMISSION
Tuesday, November 27, 2012
9:30 a.m., Room C-1
Stratton Building
Springfield, Illinois

I. Review of Audits

- A. Department of Central Management Services
Financial/Compliance – Review #4380
- B. Performance Audit of the Department of Central Management Services' Operation of
State Vehicle Fleet, November 2011
- C. Management Audit of Workers' Compensation Program as it Applies to State
Employees, April 2012
- D. Workers' Compensation Commission
Financial/Compliance – Review #4382

II. Consent Calendar

III. Financial Statements

IV. Other Items

- E. Auditor General's Quarterly Report for the lapse period of FY2012 ending August 30,
2012 and the first quarter FY2013 ending September 30, 2012.
- F. Emergency Purchases for the period of July 1, 2012 through September 30, 2012.

LEGISLATIVE AUDIT COMMISSION



Review of University of Illinois
Year Ended June 30, 2011
demonstration use only

The Review of an audit heard at a meeting includes the following elements:

- Background
- Number of employees
- Overview and comparison of fiscal and financial information, service efforts, and agency items
- Updated responses to the recommendations
 - Implemented
 - Accepted
 - Partially Accepted
 - Not Accepted
 - Under Study
- Emergency Purchases report
- Employee Headquarter report
- Appendices

Items legislators usually cover at a meeting:

- Cooperation with the auditors
- Why repeat findings are not fixed and when they will be fixed
- Timeline for implementation of new recommendations
- If an agency disagrees with a recommendation, why, and is an opinion from the Attorney General needed
- Reasons for high dollar emergency purchases
- Reasons for dramatic changes in any financial information
- Why confidential information is not well protected

Notable Problems

- Repeat Findings and Recommendations
- Late and erroneous financial statements
- Lack of an Audit Plan
- IT Findings and IT Responsibility
- Monitoring and Oversight
- Statutory Compliance
- Internal Control

Other Audit Commission items:

- Legislative Program
- Headquarter Reports and Travel Control Board Reports
- Awards to Other than Lowest Bidder
- Annual Report
- Purchasing Laws
- University Guidelines

Website: www.ilga.gov (Legislative Support Services)