# Legislative Audit Commission

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www.ilga.gov (legislative support services)

Legislative Audit Commission

### **Legislative Audit Commission**

### **Duties of the Audit Commission:**

- -Review all compliance examinations, financial audits, other audits, and studies conducted by the Auditor
- -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

## Members of Legislative **Audit Commission**

### Senators

- Senator Jason Barickman, Bloomington\*
  Senator Jason Barickman, Bloomington\*
  Senator Thomas Cullerton, Villa Park
  Senator Linda Holmes, Aurora
  Senator Iris Martinez, Chicago
  Senator Jim Oberweis, Sugar Grove
  Senator Dale Righter, Mattoon

- Representatives
  Representative Mark Batinick, Plainfield
  Representative Fred Crespo, Hoffman Estates
  Representative Barbara Flynn Currie, Chicago
- Representative Sheri Jesiel, Winthrop Harbor Representative Robert Rita, Blue Island\*
- Representative Joe Sosnowski, Belvidere

\*Commission Co-Chair

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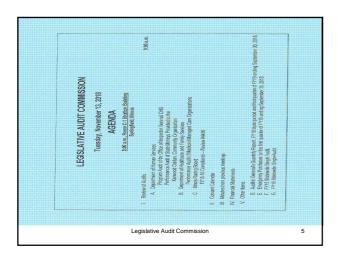
The Commission has 12 members—all legislators.

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

Every published report is acted on by the Commission

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

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# LEGISLATIVE AUDIT COMMISSION Review of Department of Transportation Two Years Ended June 30, 2016

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# 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

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### LEGISLATIVE AUDIT COMMISSION



Performance Audit of the Department of Children and Family Services' Placement of Children September 2016

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### 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/fiscal information
- IT problems: why confidential information is not well protected; why are laptops missing; or whether DoIT and your agency are working cooperatively

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### **Notable Problems**

- Repeat Findings and Recommendations
- Staffing problems and policy deficiencies
- Late and erroneous financial statements
- Internal audits not performed
- IT Findings, IT Security, and IT Responsibility
- Monitoring and Oversight
- Statutory Compliance
- Adverse Opinions

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### **Other Audit Commission items:**

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

Website: <u>www.ilga.gov</u> (Legislative Support Services)

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