

**STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES**

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2022

**STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

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STATE OF ILLINOIS
Joint Committee on Administrative Rules
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022

BOARD OFFICIALS

| | |
|--------------------|-----------------|
| Executive Director | Kim Schultz |
| Deputy Director | Kevin Kulavic |
| Staff Analyst III | Elaine Spencer |
| Office Manager | Crystal Woolard |
| Support Staff I | Peyton Bernot |

GOVERNING BOARD MEMBERS

| | | |
|----------------|----------------------|------------|
| Senator | Bill Cunningham | (Co-Chair) |
| Representative | Ryan Spain | (Co-Chair) |
| Senator | Christina Castro | |
| Senator | Donald P. DeWitte | |
| Senator | Dale Fowler | |
| Senator | Napoleon Harris, III | |
| Senator | Sue Rezin | |
| Representative | Eva-Dina Delgado | |
| Representative | Jackie Haas | |
| Representative | Steven Reick | |
| Representative | Curtis J. Tarver, II | |
| Representative | Dave Vella | |

BOARD OFFICES

The Board's primary administrative offices are located at:

700 Stratton Office Building
401 South Spring Street
Springfield, Illinois 62706

JOINT COMMITTEE ON ADMINISTRATIVE RULES

ILLINOIS GENERAL ASSEMBLY

CO-CHAIR:
SEN. BILL CUNNINGHAM

CO-CHAIR:
REP. RYAN SPAIN



700 STRATTON BUILDING
SPRINGFIELD, ILLINOIS 62706
(217) 785-2254

SEN. CRISTINA CASTRO
SEN. DONALD P. DeWITTE
SEN. DALE FOWLER
SEN. NAPOLEON HARRIS, III
SEN. SUE REZIN
REP. EVA-DINA DELGADO
REP. JACKIE HAAS
REP. STEVEN REICK
REP. CURTIS J. TARVER, II
REP. DAVE VELLA

MANAGEMENT ASSERTION LETTER

April 1, 2024

Honorable Frank J. Mautino
Auditor General
State of Illinois
400 W. 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 Joint Committee Administrative Rules (Committee). 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 Committee'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 Committee has materially complied with the specified requirements listed below.

- A. The Committee 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 Committee 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 Committee has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Committee are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Yours truly,

State of Illinois, Joint Committee on Administrative Rules

SIGNED ORIGINAL ON FILE

Kimberly Schultz, Executive Director

SIGNED ORIGINAL ON FILE

Crystal Woolard, Office Manager

**STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
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 | 3 | 3 |
| Repeated Findings | 3 | 1 |
| Prior Recommendations Implemented or Not Repeated | 0 | 1 |

SCHEDULE OF FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Last/First Reported</u> | <u>Description</u> | <u>Finding Type</u> |
|-------------------------|--------------------|-----------------------------------|--|--|
| Current Findings | | | | |
| 2022-001 | 9 | 2022/2018 | Voucher Processing Weaknesses | Significant Deficiency and Noncompliance |
| 2022-002 | 11 | 2022/2020 | Inadequate Controls over Employee Records | Significant Deficiency and Noncompliance |
| 2022-003 | 15 | 2022/2020 | Inadequate Controls over Information Systems | Significant Deficiency and Noncompliance |

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Committee personnel at an exit conference on March 27, 2024.

Attending were:

Joint Committee on Administrative Rules

Kim Schultz, Executive Director
Crystal Woolard, Office Manager

Office of the Auditor General

Stephanie Wildhaber, Audit Manager
Evan Johnson, Audit Supervisor
Leah Borntreger, Auditor
Raymond Horn, Auditor
Tarryn Link, Auditor

The responses to the recommendations were provided by Crystal Woolard, Office Manager, in a correspondence dated April 1, 2024.

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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, Joint Committee on Administrative Rules

Report on State Compliance

We have examined compliance by the State of Illinois, Joint Committee on Administrative Rules (Committee) 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 Committee is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Committee's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Committee 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 Committee 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 Committee has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Committee are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

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

In our opinion, the Committee complied with the specified requirements during the two years ended June 30, 2022, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2022-001 through 2022-003.

The Committee's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Committee's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

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 Committee 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 Committee's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Committee's compliance with the specified requirements and to test and report on the Committee's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Committee's internal control. Accordingly, we do not express an opinion on the effectiveness of the Committee'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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2022-001 through 2022-003, that we consider to be significant deficiencies.

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

The Committee's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Committee's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

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
April 1, 2024

STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-001. **FINDING** (Voucher Processing Weaknesses)

The Joint Committee on Administrative Rules (Committee) did not exercise adequate control over voucher processing.

During testing of 27 non-payroll and non-travel vouchers, we noted the following:

- Two (7%) vouchers tested, totaling \$445, were not approved within 30 days of receipt of a proper bill. The vouchers were approved 137 and 261 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70(b)) requires the Committee to approve proper bills or deny bills with defects, in whole or in part, within 30 days of receipt.

- One (4%) voucher tested, totaling \$219, did not include the invoice date on the voucher.

The Statewide Accounting Management System Manual (SAMS) (Procedure 17.20.20) requires the Committee include the invoice number and date be included on the voucher as a means of payment identification to the vendor.

During testing of 18 travel vouchers, we noted the following:

- Three of 18 (17%) vouchers tested, totaling \$393, were approved 3 to 21 days late.

The Code (74 Ill. Admin. Code 900.70(b)) requires the Committee to approve proper bills or deny bills with defects, in whole or in part, within 30 days of receipt.

- Two of 18 (11%) vouchers tested, totaling \$279, had an improper mileage reimbursement rate. This resulted in an underpayment to Committee personnel of \$127.

The Code (80 Ill. Admin. Code 3000.300.f.2) states that reimbursement for use of a private vehicle shall be on a mileage basis and shall be in accordance with the rate promulgated pursuant to 5 USC 5707(b)(2)(A)(i) and 41 CFR 301-10.303.

- One of 18 (6%) travel vouchers tested, totaling \$69, did not have supporting documentation such as an invoice, contract or travel slip.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-001. **FINDING** (Voucher Processing Weaknesses) – Continued

The State Records Act (5 ILCS 160/8) states the head of each agency shall cause to be made and preserved records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Agency's activities.

- One of 18 (6%) vouchers tested, totaling \$94, was reimbursed mileage that deviated from the most direct route of 94 miles. The deviation added 74 additional miles for an increase in reimbursement of \$41.

The Code (80 Ill. Admin. Code 3000.310) states all travel shall be by the most direct route. Expenses due to deviations for convenience shall be borne by the employee. Distances between destinations shall be as shown on the Illinois Highway Map published by the Secretary of State.

Finally, this finding was first noted in the Committee's State Compliance Examination for the two years ended June 30, 2018. Committee officials have been unsuccessful in implementing a corrective action plan to remedy this condition.

During the previous and current examination, Committee officials indicated the issues noted above were due to staff error and lack of training/knowledge.

Failure to timely approve and pay vouchers may subject the State to unnecessary fees or interest charges. In addition, failure to properly complete vouchers represents noncompliance with the SAMS Manual. Lastly, failure to properly complete a travel voucher is noncompliance with the Code and State Records Act. (Finding Code No. 2022-001, 2020-001, 2018-001)

RECOMMENDATION

We recommend the Committee strengthen controls over voucher processing to ensure invoices are timely paid and vouchers are properly completed and fully supported.

COMMITTEE RESPONSE

The Committee agrees with the finding and will work to implement the recommendation.

STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-002. **FINDING** (Inadequate Controls over Employee Records)

The Joint Committee on Administrative Rules (Committee) did not maintain adequate control over employee records.

During testing, we noted the following:

Timesheets

During testing of the timesheets for five employees, we noted the following:

- We were unable to test the timeliness of timesheet submissions as the Committee’s timesheet form does not require employees to indicate when it was submitted.
- Eight of 72 (11%) timesheets tested had incorrect weekly totals. The discrepancies totaled between 30 minutes and 10 hours.

The State Officials and Employees Ethics Act (5 ILCS 430/5-5) requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative control, which shall prevent waste and abuse and to maintain accountability over the State’s resources.

- Eight of 72 (11%) timesheets tested reported the employee working between 0.5 and 5 hours less than the daily requirement of 7 hours, and there were no leave slips submitted for the time not worked.

The Committee’s *Personnel Procedures* (Article 9.1a) states the Committee’s hours of operation will be Monday through Friday from 8:30 A.M. until 4:30 P.M. The State Officials and Employees Ethics Act (5 ILCS 430/5-5) requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.

Leave Slips

During testing of the leave slips for five employees, we noted the following:

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JOINT COMMITTEE ON ADMINISTRATIVE RULES
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-002. **FINDING** (Inadequate Controls over Employee Records) – Continued

- Five of 38 (13%) leave slips tested were not signed by the employee prior to submission.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative control, which shall prevent waste and abuse and to maintain accountability over the State’s resources.

- Five of 38 (13%) leave slips tested were not approved by a supervisor.

The Committee's *Personnel Procedures* (Article 11.1a) states leave slips must be approved by the employee's supervisor and the Executive Director. Good business practices would require another employee to review the Director's leave slips for accuracy.

- Four of 38 (11%) leave slips tested did not have the initials and date of the payroll clerk when they recorded the leave. The Committee’s leave slip includes an area for the payroll clerk to initial and date once the leave time has been entered into the payroll system.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative control, which shall prevent waste and abuse and to maintain accountability over the State’s resources.

- Two of 38 (5%) leave slips tested were submitted 13 and 94 days after the leave occurred.
- Three of 38 (8%) leave slips tested were approved between 12 and 466 days after the leave occurred.

Good business practices require employees to timely submit leave slips to ensure payroll and employee records are properly updated. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative control, which shall prevent waste and abuse and to maintain accountability over the State’s resources.

- Four of 38 (11%) leave slips for sick leave were submitted 1 to 11 days after their return.

STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-002. **FINDING** (Inadequate Controls over Employee Records) – Continued

The Committee's *Personnel Procedures* (Article 11.4) states leave slips must be submitted immediately upon return to the office.

- Three of five (60%) employees tested had accrued leave balances that did not agree to leave slips, which resulted in differences of between -1 to 4 hours.

The Illinois Administrative Code (80 Ill. Admin. Code 303.340) states each operating agency shall maintain accurate, daily attendance records.

Employee Payroll Files

- One of five (20%) employees tested did not timely complete a U.S. Citizenship and Immigration Services (USCIS) I-9 Employment Eligibility Verification Form (Form I-9). The form was completed 437 days after the start of employment.

The Immigration Reform and Control Act of 1986 requires an entity hiring an individual for employment in the United States to attest, under penalty of perjury and on a form designated or established by the Attorney General by regulation, that it has verified the individual is not an unauthorized alien. Such attestation is required to be made by completing Form I-9. USCIS instructions for Form I-9 requires Section 1 to be completed by the employee no later than the first day of employment. The employer is also required to retain each employee's completed I-9 form for as long as the individual remains employed for the employer and for a specified period after employment has ended. Once the individual's employment ends, the employer must retain the I-9 form and attachments for either three years after the date of hire or one year after the date employment ended; whichever is later.

Employee Training Files

- For one of five (20%) employees tested, the Committee was unable to provide documentation supporting an employee completed the required Sexual Harassment training within 30 days of employment.

State Officials and Employees Ethics Act (5 ILCS 430/5-10.5) states a person who fills a vacancy in an elective or appointed position that requires training under this Section must complete his or her initial sexual harassment training program within 30 days after commencement of his or her office or employment. Good business practices require sufficient and proper records be

STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
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For the Two Years Ended June 30, 2022

2022-002. **FINDING** (Inadequate Controls over Employee Records) – Continued

maintained to adequately document compliance with laws, rules, and regulations.

During the previous and current engagement, Committee officials indicated the issues noted were due to staff error.

Failure to maintain accurate attendance records increases the risk of the Committee paying for services not rendered by employees. In addition, failure to establish and maintain adequate internal controls over attendance increases the risk that errors or other irregularities could occur and not be found within the normal course of operations, increases the risk of litigation to the State, and represents noncompliance with laws, rules, and regulations. Also, failure to complete and maintain I-9 is a violation of USCIS requirements. Also, failure to document the completion of sexual harassment prevention training of all employees hinders employees from being informed of their rights and responsibilities in the workplace and increases the Committee’s risk of liability. (Finding Code No. 2022-002, 2020-002)

RECOMMENDATION

We recommend the Committee strengthen controls over personal services to ensure records and documentation are accurately maintained.

COMMITTEE RESPONSE

The Committee accepts the I-9 form was not timely completed; however, it should be acknowledged that this form was completed as soon as the Office of the Auditor General brought this issue to our attention during the previous audit cycle. All new employees complete this form upon hire.

The Committee agrees with the remaining finding and recommendation and will retrain employees on how to properly complete timesheets and leave slips as well as how to properly document completion of annual trainings.

STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-003. **FINDING** (Inadequate Controls over Information Systems)

The Joint Committee on Administrative Rules (Committee) had inadequate control over its information systems.

During testing, we noted the following:

- Risk assessments were not performed by the Committee or on behalf of the Committee. As a result, the Committee could not form a mitigation plan.
- The Committee did not review its Active Directory accounts that have been dormant for 60 or more days.
- The Committee did not conduct or document annual reviews of access rights to the Central Payroll System (CPS).

Generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide safeguarding, securing, and controlling access to hardware, software, and the information stored in the computer system. The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

The Committee is responsible for the design, implementation, and maintenance of internal controls related to information systems to ensure resources and data are adequately protected. This responsibility is not limited due to the process being outsourced.

Committee officials indicated the issues noted above were due to conflicting responsibilities.

Without documentation of a risk assessment, the Committee is at risk of noncompliance. In addition, there is a risk that Committee systems and information could be vulnerable to attacks or intrusions, and these attacks may not be detected in a timely manner. Further, failure to periodically review access to information systems, including its Active Directory and CPS, exposes the Committee to the risk of undetected or unauthorized access that could result in incorrect or erroneous transactions. (Finding Code No. 2022-003, 2020-003)

STATE OF ILLINOIS
JOINT COMMITTEE ON ADMINISTRATIVE RULES
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-003. **FINDING** (Inadequate Controls over Information Systems) – Continued

RECOMMENDATION

We recommend the Committee perform the following:

- Ensure risk assessments are performed,
- Review its Active Directory accounts that have been dormant for 60 or more days; and,
- Conduct or document annual reviews of access rights to CPS.

COMMITTEE RESPONSE

The Committee disagrees that risk assessments were not performed. Risk assessments were performed on behalf of the Committee by the Legislative Information System (LIS). LIS supplies all of the Committee's computers and supports the Committee in all of its technology needs, including the development and maintenance of Committee applications and databases.

The Committee agrees that it did not document its review of Active Directory accounts that have been dormant for 60 or more days and access rights to CPS. The Committee will make reasonable efforts to document its requests to review Active Directory accounts and access rights to CPS.

ACCOUNTANT'S COMMENT

Although we agree LIS provides the Committee with IT services and equipment, the Committee is responsible for conducting a risk assessment of their applications, data, processes, and environment to ensure proper controls are in place. The risk assessments conducted by LIS were based on LIS controls and applications, not the Committee's.