

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

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STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

AGENCY OFFICIALS

Interim Director (7/1/15 - Present)	Mr. Mark Flowers
Architect of the Capitol (7/1/15 - Present)	Vacant
Architect of the Capitol (7/1/13 - 6/30/15)	Mr. J. Richard Alsop III
Senior Project Manager	Mr. Mark Flowers
Fiscal Officer	Ms. Sue Friedrich

Agency office is located at:

William G. Stratton Office Building, Suite 602
Springfield, IL 62706

BOARD MEMBERS

Co-Chair	Timothy D. Mapes, Chief Clerk of the House of Representatives
Co-Chair	Tim Anderson, Secretary of the Senate
Member	Scott Kaiser, Assistant Secretary of the Senate
Member	Brad Bolin, Assistant Clerk of the House of Representatives



Mark W. Flowers
Interim Director

THE OFFICE OF THE ARCHITECT OF THE CAPITOL

401 S. Spring Street, Suite 602 Stratton Bldg., Springfield, Illinois 62706
Telephone: 217.782.7863 Facsimile: 217.524.1873

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

November 30, 2015

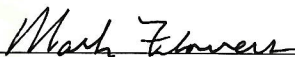
Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash Street
Springfield, IL 62703-3154

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 Office of the Architect of the Capitol (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 assertions during the two-year period ended June 30, 2015. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2015, the Office has materially complied with the assertions 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.
- D. State revenues and receipts collected by the Office 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,

Office of the Architect of the Capitol



Mark Flowers, Interim Director



Sue Friedrich, Fiscal Officer

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	1	2
Repeated findings	1	1
Prior recommendations implemented or not repeated	1	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2015-001	8	Noncompliance with Legislative Commission Reorganization Act of 1984	Significant Deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	10	Noncompliance with Construction Evaluation Act	

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

EXIT CONFERENCE

The Office of the Architect of the Capitol waived an exit conference in correspondence dated November 23, 2015. The response to the recommendation was provided by Sue Friedrich in correspondence dated November 23, 2015.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Office of the Architect of the Capitol's (Office) compliance with the 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, 2015. The management of the Office is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Office's compliance based on our examination.

- 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.
- D. State revenues and receipts collected by the Office 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 as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Office's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the

circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Office's compliance with specified requirements.

In our opinion, the Office complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 2015-001.

Internal Control

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Office's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as item 2015-001, 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 Office's response to the finding identified in our examination is described in the accompanying schedule of findings. We did not examine the Office's response and, accordingly, we express no opinion on the response.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2015 and June 30, 2014 in Schedules 1 through 8 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Office management, and the Board of the Office of the Architect of the Capitol, and is not intended to be and should not be used by anyone other than these specified parties.



Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

Springfield, Illinois

November 30, 2015

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-001. **FINDING** (Noncompliance with Legislative Commission Reorganization Act of 1984)

The Illinois Office of the Architect of the Capitol (Office) did not comply with provisions of the Legislative Commission Reorganization Act of 1984 (Act).

The Office has not implemented a long-range master plan of development for the State Capitol building and the remaining portions of the legislative complex that addresses the improvement, construction, historic preservation, restoration, maintenance, repair, and landscaping needs of the State Capitol Building and the remaining portions of the legislative complex.

The Act (25 ILCS 130/8A-15(b)) requires the Architect of the Capitol to prepare and implement a long-range master plan of development that addresses the improvement, construction, historic preservation, restoration, maintenance, repair, and landscaping needs of the State Capitol Building and legislative complex. The Architect of the Capitol is also required to submit the master plan to the Capitol Historic Preservation Board for its review and comment.

During the prior examination, Office personnel stated although the Architect of the Capitol is solely charged with the implementation of a long-range master plan, its completion requires funding, and funding is controlled by the sale of bonds by the Executive Branch. Office personnel further stated they had requested the funding required to complete the master plan, but it had not been released and was therefore out of their control. During the current examination, Office personnel stated the budget authority to complete the master plan was reallocated to the Office from the Capital Development Board in Fiscal Year 2012, and expenditure of those funds was contingent on Governor approval as well as approval from the Office's Board, neither of which the Office was able to obtain. Office personnel stated in Fiscal Year 2015, State statute gave the Office the authority to expend bond funds for the master plan without the Governor's approval. However, the master plan was not implemented in Fiscal Year 2015 due to not having Board approval to move forward.

Failure to implement a long-range master plan is noncompliance with State statute and could result in unforeseen problems relating to the improvement, construction, historic preservation, restoration, maintenance, repair, and landscaping needs of the State Capitol Building and the legislative complex. (Finding Code No. 2015-001, 2013-001, 11-1, 09-2).

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

RECOMMENDATION

We recommend the Office take the appropriate actions to implement a long-range master plan as required by State statute.

OFFICE RESPONSE

OAC will continue to take action to implement a long-range master plan when a Capital budget is passed and OAC has Board approval to move forward.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2015

A. **FINDING** (Noncompliance with Construction Evaluation Act)

During the prior examination, the Construction Evaluation Council (Council) failed to meet or perform duties as required by the Illinois Construction Evaluation Act (Act) (20 ILCS 3015).

During the current examination, we noted the Council met and performed duties as required by the Act. (Finding Code No. 2013-002)

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances - 2015
 - Schedule of Appropriations, Expenditures and Lapsed Balances - 2014
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Interagency Agreements (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Reappropriated 7/01/15	Balances Lapsed
Public Acts 98-0679, 98-0675, 98-0050						
GENERAL REVENUE FUND - 001						
Operational Expenses	\$ 1,669,500	\$ 938,361	\$ 237,622	\$ 1,175,983	\$ -	\$ 493,517
Subtotal - Fund 001	\$ 1,669,500	\$ 938,361	\$ 237,622	\$ 1,175,983	\$ -	\$ 493,517
CAPITAL DEVELOPMENT FUND - 141						
Capital Upgrades and Improvements	\$ 31,957,504	\$ 73,832	\$ 516,824	\$ 590,656	\$ -	\$ 31,366,848
State Capitol Rehabilitation - 20	548,180	-	-	-	-	548,180
State Capitol Rehabilitation - 21	3,883	-	-	-	-	3,883
Capitol Building - Springfield	10,038,463	30,010	-	30,010	-	10,008,453
HVAC upgrades and renovations						
Equipment, remodeling, and all						
other costs	99,547	37,900	119	38,019	-	61,528
All costs related to asbestos and						
environmental abatement	1	-	-	-	-	1
Stone restoration	323,373	-	-	-	-	323,373
Demolition of 222 S. College and landscaping						
of Capitol Complex	963,567	-	-	-	-	963,567
Demolition of 222 S. College Building and						
landscaping of Capitol Complex	585,151	-	-	-	-	585,151
William G. Stratton Building - Springfield						
Planning, design, reconstruction, and						
construction to renovate or replace the						
Stratton Office Building	6,685,662	-	-	-	-	6,685,662
Subtotal - Fund 141	\$ 51,205,331	\$ 141,742	\$ 516,943	\$ 658,685	\$ -	\$ 50,546,646
GRAND TOTAL - ALL FUNDS	\$ 52,874,831	\$ 1,080,103	\$ 754,565	\$ 1,834,668	\$ -	\$ 51,040,163

Note 1: Appropriations, expenditures, and lapsed balances were obtained from Office records and have been reconciled to the State Comptroller's records.

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

Note 3: Unspent Capital Development Fund appropriations are typically reappropriated to the Office for ongoing and multi-year projects. However, no reappropriations have been made at this time.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balance Reappropriated 7/01/14	Balances Lapsed
Public Acts 98-0064, 98-0050, 97-0725						
GENERAL REVENUE FUND - 001						
Operational Expenses	\$ 1,669,500	\$ 787,944	\$ 362,329	\$ 1,150,273	\$ -	\$ 519,227
Subtotal - Fund 001	\$ 1,669,500	\$ 787,944	\$ 362,329	\$ 1,150,273	\$ -	\$ 519,227
CAPITAL DEVELOPMENT FUND - 141						
Capital Upgrades and Improvements	\$ 39,863,569	7,906,065	-	7,906,065	31,957,504	-
State Capitol Rehabilitation - 20	548,180	-	-	-	548,180	-
State Capitol Rehabilitation - 21	3,883	-	-	-	3,883	-
Capitol Building - Springfield						
HVAC upgrades and renovations	10,038,463	-	-	-	10,038,463	-
Upgrades to life safety protection systems	799,120	799,120	-	799,120	-	-
Equipment, remodeling, and all other costs	204,136	104,589	-	104,589	99,547	-
All costs related to asbestos and environmental abatement	21,599	21,598	-	21,598	1	-
Capital upgrades	250,000,000	-	-	-	-	250,000,000
Stone restoration	323,373	-	-	-	323,373	-
Demolition of 222 S. College and landscaping of Capitol Complex	963,567	-	-	-	963,567	-
Demolition of 222 S. College Building and landscaping of Capitol Complex	585,151	-	-	-	585,151	-
William G. Stratton Building - Springfield Planning, design, reconstruction, and construction to renovate or replace the Stratton Office Building	6,685,662	-	-	-	6,685,662	-
Subtotal - Fund 141	\$ 310,036,703	\$ 8,831,372	\$ -	\$ 8,831,372	\$ 51,205,331	\$ 250,000,000
GRAND TOTAL - ALL FUNDS	\$ 311,706,203	\$ 9,619,316	\$ 362,329	\$ 9,981,645	\$ 51,205,331	\$ 250,519,227

Note 1: Appropriations, expenditures, and lapsed balances were obtained from Office records and have been reconciled to the State Comptroller's records.

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

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2015, 2014 and 2013

	Fiscal Year		
	2015	2014	2013
	P.A. 98-0675	P.A. 98-0064	P.A. 97-0726
	P.A. 98-0050	P.A. 98-0050	P.A. 97-0725
	P.A. 98-0679	P.A. 97-0725	P.A. 97-0076
General Revenue Fund - 001			
Appropriations (Net After Transfers)	\$ 1,669,500	\$ 1,669,500	\$ 1,669,500
<u>Expenditures</u>			
Operational Expenses	\$ 1,175,983	\$ 1,150,273	\$ 1,241,170
Total Expenditures	\$ 1,175,983	\$ 1,150,273	\$ 1,241,170
Lapsed Balances	\$ 493,517	\$ 519,227	\$ 428,330
Capital Development Fund - 141			
Appropriations (Net of Transfers)	\$ 51,205,331	\$ 310,036,703	\$ 343,781,070
<u>Expenditures</u>			
Capital Upgrades and Improvements	\$ 590,656	\$ 7,906,065	\$ 3,880,328
State Capitol Rehabilitation - 20	-	-	-
State Capitol Rehabilitation - 21	-	-	-
Capitol Building - Springfield			
HVAC upgrades and renovations	30,010	-	29,262,542
Upgrades to life safety protection systems	-	799,120	-
Equipment, remodeling, and all other costs	38,019	104,589	399,920
All costs related to asbestos and environmental abatement	-	21,598	201,577
Capital upgrades	-	-	-
Stone restoration	-	-	-
Demolition of 222 S. College and landscaping of Capitol Complex	-	-	-
Demolition of 222 S. College Building and landscaping of Capitol Complex	-	-	-
William G. Stratton Building - Springfield			
Planning, design, reconstruction, and construction to renovate or replace the Stratton Office Building	-	-	-
Total Expenditures	\$ 658,685	\$ 8,831,372	\$ 33,744,367
Reappropriated Balances	\$ -	\$ 51,205,331	\$ 310,036,703
Lapsed Balances	\$ 50,546,646	\$ 250,000,000	\$ -
GRAND TOTAL - ALL FUNDS			
Appropriations (Net of Transfers)	\$ 52,874,831	\$ 311,706,203	\$ 345,450,570
Total Expenditures and Reappropriated Balances	\$ 1,834,668	\$ 61,186,976	\$ 345,022,240
Lapsed Balances	\$ 51,040,163	\$ 250,519,227	\$ 428,330

Schedule 4

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2015

	Equipment
Balance at July 1, 2013	\$ 242,923
Additions	51,479
Deletions	(18,680)
Net Transfers	(20,071)
Balance at June 30, 2014	\$ 255,651
Balance at July 1, 2014	\$ 255,651
Additions	22,637
Deletions	(1,560)
Net Transfers	(18,438)
Balance at June 30, 2015	\$ 258,290

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION SCHEDULE
OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2015, 2014 and 2013

Capital Development Fund - 141	<u>2015</u>	<u>2014</u>	<u>2013</u>
Prior year refund	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>
Total cash receipts per Office	<u>-</u>	<u>500</u>	<u>-</u>
 Total cash receipts per State Comptroller's Records	 <u><u>\$ -</u></u>	 <u><u>\$ 500</u></u>	 <u><u>\$ -</u></u>
 Capitol Restoration Trust Fund - 149			
Construction administration	<u>\$ 944</u>	<u>\$ -</u>	<u>\$ -</u>
Total cash receipts per Office	<u>944</u>	<u>-</u>	<u>-</u>
 Total cash receipts per State Comptroller's Records	 <u><u>\$ 944</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>
 GRAND TOTAL - ALL FUNDS			
Total cash receipts per Office	<u>\$ 944</u>	<u>\$ 500</u>	<u>\$ -</u>
Total cash receipts per State Comptroller's Records	<u><u>\$ 944</u></u>	<u><u>\$ 500</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014

Capital Development Fund - 141

Capital Upgrade and Improvements; Upgrades to life safety protection systems; Equipment, remodeling, and all other costs; All costs related to asbestos and environmental abatement

The decrease in expenditures was due to the Phase II upgrade of the State Capitol Building's West Wing HVAC system nearing completion during Fiscal Year 2014. The State Capitol Building's West Wing project was a multiyear project, and the majority of it was completed during Fiscal Years 2014, 2013, and 2012.

HVAC Upgrades and Renovations

The increase in expenditures was due to an architect and engineering contract on file with the Office in Fiscal Year 2014. The contract was for asbestos work related to Phase II of the State Capitol Building's West Wing HVAC project. The work was not completed until Fiscal Year 2015, and payment was made upon completion.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

Capital Development Fund - 141

Capital Upgrades and Improvements; Upgrades to life safety protection systems

The increase in expenditures was due to work being performed during Phase II of the State Capitol Building's West Wing HVAC project. The Office had a vendor contract for upgrades and improvements to the Capitol Building's West Wing. A larger portion of the vendor's work was completed in Fiscal Year 2014 than was completed in Fiscal Year 2013.

HVAC upgrades and renovations; Equipment, remodeling, and all other costs; All costs related to asbestos and environmental abatement

The decrease in expenditures was due to the Phase II upgrade of the State Capitol Building's West Wing HVAC system as the project comes to an end. The State Capitol Building's West Wing project was a multiyear project, and the majority of it was completed during Fiscal Years 2014, 2013, and 2012. A larger portion of the project was completed during Fiscal Year 2013 than was completed during Fiscal Year 2014.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2015

The Office receives minimal receipts. During Fiscal Year 2014, the Office received one refund for an overpayment. During Fiscal Year 2015, the Office received two receipts. One was for Landmark Illinois' Richard H. Driehaus Foundation Preservation Award and one was for coins collected from two fountains on the east lawn of the State Capitol.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2015

FISCAL YEAR 2015

General Revenue Fund - 001

Operational Expenses

Lapse expenditures, totaling \$237,622, were primarily due to payments for projects in process at the end of the Fiscal Year. Due to the legislative session schedule, the Office is unable to start some projects until after May 31. This causes projects to be completed late in the Fiscal Year, which results in billings received and payments processed during the lapse period.

Capital Development Fund - 141

Capital Upgrades and Improvements

Lapse expenditures, totaling \$516,824, were primarily due to the absence of a Fiscal Year 2016 Capital Budget. Normally, there is no lapse period for the Capital Development Fund. In absence of a Capital Budget, these expenditures were allowed to be processed during the Fiscal Year 2015 lapse period.

FISCAL YEAR 2014

General Revenue Fund - 001

Operational Expenses

Lapse expenditures, totaling \$362,329, were primarily due to payments for projects in process at the Capitol Complex. Due to the legislative session schedule, the Office is unable to start some projects until after May 31. This causes projects to be completed late in the Fiscal Year, which results in billings received and payments processed during the lapse period.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2015

FUNCTIONS AND PLANNING PROGRAM

The Office of the Architect of the Capitol (Office) was established by Public Act 93-0632 as the successor agency to the Legislative Space Needs Commission (LSNC), effective February 1, 2004.

The Office is mandated by statute:

- To prepare and implement a long-range master plan of development for the State Capitol Building and the remaining portions of the legislative complex that addresses the improvement, construction, historic preserving, restoration, maintenance, repair and landscaping needs of the State Capitol Building and remaining portions of the legislative complex;
- To review, approve and monitor contracts for construction, preservation, restoration, maintenance, repair and landscaping work in the legislative complex, and all other activities that alter the historic integrity of the legislative complex;
- To make space allocations in facilities provided for use of the General Assembly and its related agencies;
- To maintain an inventory and registry of all historic items in the legislative complex;
- To acquire land in the City of Springfield, within the area bounded by Washington, Third, Cook, and Pasfield Streets for the purpose of providing space for operation and expansion of the legislative complex or other State facilities; and
- To annually report to the Board of the Office of the Architect of the Capitol, the Capitol Historic Preservation Board, and the appointing authorities of the Capitol Historic Preservation Board.

The Office is subject to the Legislative Commission Reorganization Act of 1984 (Act) (25 ILCS 130/1-1 et seq.). The Joint Committee on Legislative Support Services is responsible for establishing general policy and coordinating activities among the legislative support services agencies, including the Office.

The Board of the Office of the Architect of the Capitol (Board) is composed of the Secretary of the Senate, Assistant Secretary of the Senate, Clerk of the House of Representatives and Assistant Clerk of the House of Representatives. The Secretary and Clerk of the House are the Co-Chairs of the Board. The Board members do not receive any compensation and their term length is indefinite.

The Capitol Historic Preservation Board was established to serve as an advisory body to the Office. As of the end of the examination fieldwork, nine of the ten members have been appointed while one position remains vacant. The Capitol Historic Preservation Board held no meetings in Fiscal Year 2014 or Fiscal Year 2015.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2015

Planning Program

The Capitol Master Plan contract was executed by the Capitol Development Board (CDB) for a complete assessment of the Stratton Building in conjunction with preparation of a comprehensive long range plan for the entire Capitol Complex. The assessment of the Stratton Building has been completed by the contractors and a draft report was submitted for review. The master planning effort has concluded an extensive data gathering phase and is currently 75% complete. The schedule for completion of the final draft of the Capitol Master Plan is currently unknown pending resolution between legislative and executive branches. Once complete, the Capitol Master Plan will set long-term goals for the improvement, construction, capital repairs, and landscaping needs within the Capitol Complex.

The Board met periodically to consider proposed and ongoing projects.

The Office worked in conjunction with CDB and the Secretary of State's Office (SOS) to develop projects necessary to maintain the State Buildings in the legislative complex. The planning process began with building surveys, architect and engineer studies, facility analysis, and proposed costs. The Office, CDB, and SOS scheduled planning meetings and discussed bid proposals. The Office was required to approve all construction contracts for the legislative complex.

Monitoring

The Architect of the Capitol and the Senior Project Manager routinely monitored the progress on individual projects. The Office staff met regularly to review the status of the projects and to approve work in process payments to the contractors. The projects were monitored from planning to completion.

The Board held meetings on an intermittent basis to monitor the status of on-going projects and review and approve contracts for new projects.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
For the Years Ended June 30,

The following table, prepared from Office records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

<u>Position</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Architect of the Capitol	1	1	1
Senior Project Manager	1	1	1
Administrative Assistant/Fiscal Officer	1	1	1
Total Average Full-Time Employees	<u>3</u>	<u>3</u>	<u>3</u>

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
INTERAGENCY AGREEMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2015

The Office of the Architect of the Capitol (OAC) entered into an interagency agreement with the Illinois Capital Development Board (CDB) in September 2011. The agreement establishes a partnership between CDB and OAC whereby CDB acts as a cooperating agency to assist OAC by providing design and construction assistance for the renovation of the west wing of the State Capitol Building for specified contracts to the extent that they relate to the renovation of the west wing of the State Capitol Building. This agreement includes project management assistance provided by CDB, including but not limited to assignment of a project manager to these contracts, day-to-day project oversight, and professional expertise in the review of services.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2015

The Office of the Architect of the Capitol (Office) continues to oversee the improvements, construction, historical preservation, restoration, maintenance, repairs and landscaping for the Capitol Complex. The Office of the Architect of the Capitol reported the following accomplishments during the examination period:

Fiscal Year 2014

During Fiscal Year 2014, the following projects were completed or continued:

Capital Development Fund (CDF)

- Provide for a new HVAC, electrical, IT, and plumbing systems in the west wing of the State Capitol Building,
- Asbestos abatement of sprayed-on fireproofing and associated decontamination of affected surfaces from the west quadrant attic, thermal system insulation, acoustical ceiling tile and floor tile throughout the basement, first floor, second floor, second floor mezzanine, third floor of the west quadrant of the building, and miscellaneous material and debris from various locations throughout the Illinois State Capitol Building, and
- Development and implementation of Capitol Master Plan and Stratton Building Replacement Plan.

General Revenue Fund (GRF)

- Provide labor, tools, materials and equipment required to maintain the two fountains on the east Lawn of the State Capitol Building,
- Repair, touch-up and install historical woodwork and hardware throughout the Legislative Complex,
- Design and supply roof anchors complying with OSHA standards,
- Lay out and create a hole for installation of roof anchor and clean up at determined locations, remove fireproofing for roof anchor attachment at determined locations, patch back roof at lead-coated copper locations and EPDM locations,
- Provide general contracting assistance to design professionals for existing infrastructure assessment within the Capitol Complex,
- Provide a strategic assessment that presents a correction plan with estimates of probable construction cost of all major utility systems at 20 buildings in the Capitol Complex,
- Evaluate existing railing system at second, third, and fourth levels of the Illinois Capitol Rotunda,
- Provide for an exterior lighting concept design, pattern, sculpt, molds, and exterior light fixtures,
- Install fire extinguisher/AED cabinets in various locations in the south wing similar to the west wing,

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2015

Fiscal Year 2014 (Continued)

- Fabricate, install and paint steel arches and braces in the Capitol Building basement's four corners,
- Provide design for fall protection between the lead coated copper roofs of the wings and the observatory level at the Illinois State Capitol Building,
- Rough in and core drill stone in preparation for installation of light fixtures at the west entrance of the State Capitol Building,
- Repair, touch-up and install historical woodwork and hardware throughout the Legislative Complex, and
- Re-glaze third floor windows on the south and west elevations of the State Capitol Building.

Fiscal Year 2015

During Fiscal Year 2015, the following projects were completed or continued:

Capital Development Fund (CDF)

- Provide for a new HVAC, electrical, IT, and plumbing systems in the west wing of the State Capitol Building,
- Asbestos abatement of sprayed-on fireproofing and associated decontamination of affected surfaces from the west quadrant attic, thermal system insulation, acoustical ceiling tile and floor tile throughout the basement, first floor, second floor, second floor mezzanine, third floor of the west quadrant of the building, and miscellaneous material and debris from various locations throughout the Illinois State Capitol Building,
- Development and implementation of Capitol Master Plan and Stratton Building Replacement Plan, and
- Modify toilet room hardware in the Capitol building.

General Revenue Fund (GRF)

- Evaluate existing railing system at second, third, and fourth levels of the Illinois Capitol Rotunda,
- Provide for an exterior lighting concept design, pattern, sculpt, molds, and exterior light fixtures,
- Install fire extinguisher/AED cabinets in various locations in the south wing similar to the west wing,
- Provide design for fall protection between the lead coated copper roofs of the wings and the observatory level at the Illinois State Capitol Building,
- Rough in and core drill stone in preparation for installation of light fixtures at the west entrance of the State Capitol Building,

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2015

Fiscal Year 2015 (Continued)

- Repair, touch-up and install historical woodwork and hardware throughout the Legislative Complex,
- Design a solution for removing existing exterior west wing stairs, ramp and landing, recommend an appropriate snow system, design the installation of approved snow melt system including management of future Capitol systems, and design new handicapped ramp, stairs and stone landing over new snow melt system,
- Design a solution to remove all existing fire hose cabinets throughout the Capitol building and all non-code compliant outboard handrails shall be modified to comply with all applicable codes,
- Sign design for the Capitol Complex and the exterior and interior of the Capitol building,
- Structural engineering services to examine the feasibility of removing the bolsters in the basement of the State Capitol under the main rotunda,
- Conduct a conditions assessment for the public artwork at the Illinois State Capitol building which include 15 paintings and murals applied to canvas and plaster,
- Prepare and submit updated floor plans of all floors with current and accurate base drawings, room names and numbers for the entire Capitol building including the recently completed renovations to the west wing,
- Remove the electrical junction box and associated overhead conduit from the four corners,
- Remove existing gravel, rubble and debris. Re-grade area to provide smooth/level transition from existing sidewalk and grass on north and new means of egress sidewalk on the south and cultivate existing topsoil (as needed to meet grade) and install sod,
- Obtain methods used by several other capitol architects, museums or other historic structures to inventory their collection and how they maintain the data. Develop a strategy for collection and assembling the inventory,
- Provide digital imaging services on all agency documents picked up and return all financial related documents,
- Re-hone and re-polish marble floors in the south wing, north wing, east wing, and center rotunda on all floors of the Capitol building,
- Modify and/or provide new handrails and related components in the four stair towers at the Capitol building. Remove existing fire hose cabinets and all related piping and fire extinguisher cabinets. Relocate fire extinguishers, remove existing water fountain and related piping. Patch and paint walls with like materials,
- Renovation of the windows on the third floor of the Capitol building,
- Renovation of the Office of the Architect of the Capitol Lobby in the Stratton building, and
- Work on the fourth floor terrazzo in the Capitol building.