

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2011**

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois



E.C. ORTIZ & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2011**

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**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

AGENCY OFFICIALS

Director	(02/14/11 to present) (05/01/10 to 02/13/11) (Through 04/30/10)	Mr. Jonathon Monken Mr. Joseph Klinger* Mr. Andrew Velasquez III
Assistant Director		Mr. Joseph Klinger
Chief of Staff - Administrative		Ms. Jennifer Ricker
Chief Legal Counsel	(05/23/11 to present) (04/02/11 to 05/22/11) (02/06/11 to 04/01/11) (11/20/10 to 02/05/11) (11/02/09 to 11/19/10) (Through 11/01/09)	Ms. Jenifer Johnson Vacant Ms. Mary Riordan Vacant Ms. Maureen Cunningham Mr. Kevin McClain
Legislative Liaison		Mr. Kevin Moore
Labor Administrator	(04/01/10 to present) (Through 03/31/10)	Mr. Miguel Calderon Mr. Kevin Sledge
Policy Advisor	(05/02/11 to present) (Through 05/01/11)	Vacant Mr. Mike Chamness
Bureau of Fiscal Management	(10/01/09 to present) (Through 09/30/09)	Mr. Todd Miller Mr. Dennis Miner
Bureau of Information Technology	(01/16/10 to present) (04/01/09 to 01/15/10) (Through 03/31/09)	Mr. Kirk Lonbom Vacant Mr. Kevin Noone*
Bureau of Disaster Assistance and Preparedness		Mr. Dave Smith
Bureau of Operations	(04/16/10 to present) (Through 04/15/10)	Mr. Trent Thompson Mr. Jim Watts
Bureau of Nuclear Facility Safety	(11/01/10 to present) (Through 10/31/10)	Ms. Kay Foster Mr. Frank Niziolek
Bureau of Environmental Safety		Mr. Gary McCandless
Bureau of Radiation Safety		Mr. Paul Eastvold
Chief Internal Auditor	(03/16/11 to present)	Ms. Staci Crane

* "Acting" official during the dates indicated.

Executive offices are located at:

James R. Thompson Center
100 West Randolph, Suite 11-818
Chicago, Illinois 60601

2200 S. Dirksen Parkway
Springfield, Illinois 62703

1035 Outer Park Drive
Springfield, Illinois 62704

March 21, 2012

E. C. Ortiz & Co., LLP
333 S. Des Plaines Street, Suite 2-N
Chicago, Illinois 60661


Ladies and Gentlemen:

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 Illinois Emergency Management Agency (IEMA). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements, except as disclosed to the auditors during the engagement. We have performed an evaluation of the IEMA's compliance with the following assertions during the year ended June 30, 2011. Based on this evaluation, we assert that during the years ended June 30, 2011, and June 30, 2010, the IEMA has materially complied with the assertions below.

- A. The IEMA 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 IEMA 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 IEMA 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 IEMA 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.
- E. Money or negotiable securities or similar assets handled by the IEMA on behalf of the State or held in trust by the IEMA have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Emergency Management Agency



Jonathon E. Monken
Director



R. Todd Miller
Bureau of Fiscal Management



Jenifer L. Johnson
Chief Legal Counsel



**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
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.

ACCOUNTANTS' REPORT

The Independent Accountants' 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

Number of	Current Report	Prior Report
Findings	12	17
Repeated findings	10	2
Prior recommendations implemented or not repeated	7	1

SCHEDULE OF FINDINGS

Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE)			
11-01	10	Incorrect GAAP Reporting	Noncompliance and Significant Deficiency
11-02	12	Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports	Material Noncompliance and Material Weakness
11-03	14	Inadequate Segregation of Duties	Noncompliance and Significant Deficiency
11-04	16	Inadequate Segregation of Duties	Noncompliance and Significant Deficiency
11-05	18	Voucher Processing Errors	Noncompliance and Significant Deficiency

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE REPORT**

SCHEDULE OF FINDINGS (CONTINUED)

Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE) (CONTINUED)			
11-06	21	Inadequate Contracting Procedures	Noncompliance and Significant Deficiency
11-07	23	Inadequate Internal Controls Over Cash Receipts and Refunds	Noncompliance and Significant Deficiency
11-08	25	Inadequate Controls Over Property and Equipment Records	Noncompliance and Significant Deficiency
11-09	28	Noncompliance with the Fiscal Control and Internal Auditing Act	Material Noncompliance and Material Weakness
11-10	30	Inadequate Documentation for Reporting to Local Emergency Planning Committees	Noncompliance and Significant Deficiency
11-11	32	Noncompliance with Nuclear Safety Law of 2004	Noncompliance
11-12	33	Employee Performance Evaluations Not Completed Timely	Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	35	Failure to Monitor Submission of Emergency Operation Plans	
B	35	Failure to Prepare Required Financial Reports	
C	35	Noncompliance with Radiation Protection Act of 1990	
D	35	Lack of Adequate Documentation Regarding Disaster Recovery	
E	36	Failure to Develop an Informational and Technical Assistance Program	
F	36	Noncompliance with Illinois Human Rights Act	
G	36	Exclusion of Conference Fees on the Agency Fee Imposition Report	

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE REPORT**

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on March 13, 2012. Attending were:

Illinois Emergency Management Agency

Jennifer Ricker, Chief of Staff - Administrative
Staci Crane, Chief Internal Auditor
Kirk Lonbom, Chief, Bureau of Information Technology
Jenifer Johnson, Chief Legal Counsel
Pam Thompson, Communications Manager
Michelle Brown, Internal Auditor

Public Safety Shared Services Center

Bryan Gleckler, Chief Fiscal Officer
Tara Kessler, Assistant Deputy Director of Fiscal Accounting Group

Office of the Auditor General

Jennifer Cicci, Audit Manager
Joseph Gudgel, Audit Manager

E. C. Ortiz & Co, LLP

Leilani N. Rodrigo, Partner
Maria Pia Pagtalunan, Manager

Responses to the recommendations were provided by Staci Crane, Chief Internal Auditor in a letter dated March 14, 2012.



**INDEPENDENT ACCOUNTANTS' 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

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Emergency Management Agency's 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, 2011. The management of the Illinois Emergency Management Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Emergency Management Agency's compliance based on our examination.

- A. The Illinois Emergency Management Agency 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 Illinois Emergency Management Agency 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 Illinois Emergency Management Agency 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 Illinois Emergency Management Agency 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.
- E. Money or negotiable securities or similar assets handled by the Illinois Emergency Management Agency on behalf of the State or held in trust by the Illinois Emergency Management Agency have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination 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 Illinois Emergency Management Agency'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 Illinois Emergency Management Agency's compliance with specified requirements.

As described in findings 11-02 and 11-09 in the accompanying schedule of findings, the Illinois Emergency Management Agency did not comply with applicable laws and regulations, including the requirements regarding State uniform accounting system in its financial and fiscal operations. Compliance with laws, regulations and such requirements is necessary, in our opinion, for the Illinois Emergency Management Agency to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Illinois Emergency Management Agency complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2011. However, the results of our procedures disclosed instances of noncompliance with those 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 findings 11-01, 11-03, 11-04, 11-05, 11-06, 11-07, 11-08, 11-10, 11-11, and 11-12.

Internal Control

The management of Illinois Emergency Management Agency 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 Illinois Emergency Management Agency's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Emergency Management Agency's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings we identified

certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in an entity's 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 a 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. We considered the deficiencies in internal control over compliance as described in the accompanying schedule of findings as items 11-02 and 11-09 to be material weaknesses.

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. We considered the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 11-01, 11-03, 11-04, 11-05, 11-06, 11-07, 11-08, and 11-10 to be significant deficiencies.

Additionally, the results of our procedures disclosed other matters involving internal control over compliance, 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 items 11-11 and 11-12.

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

The Illinois Emergency Management Agency's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Illinois Emergency Management Agency's responses and, accordingly, we express no opinion on them.

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 as listed in the table of contents as Supplementary Information for State Compliance Purposes 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 2011 and 2010 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2009 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

C. C. Grij & Co. LLP
Chicago, Illinois
March 21, 2012

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE

11-01. Finding (Incorrect GAAP Reporting)

The Illinois Emergency Management Agency (Agency) did not provide the auditors or the Office of the State Comptroller (Comptroller) with complete and accurate Interfund Activity-Grantor Agency (SCO-568) forms. The Agency prepares SCO-568 forms for seven funds and during our review, we noted the following:

- In one fund, the Catalog of Federal Domestic Assistance (CFDA) numbers for two programs were not correctly identified. The expenditures for these programs totaled \$104,000.
- In one fund, the Agency incorrectly reported the transaction type code as “R” instead of “P” for one transaction amounting to \$29,000. This transaction was considered a third party reimbursement and not internal reimbursement. Further, the CFDA number for this transaction was not reported.

Additionally, the GAAP forms and related Schedule of Expenditures of Federal Awards (SEFA) were not presented to the auditors in a timely manner. Auditors received the Grant/Contract Analysis (SCO-563) forms and the related SEFA two months after scheduled deadlines. Also, errors were noted during our review of the SEFA in which the expenditures and subrecipient amounts did not agree with the reported information on the SCO-563 forms. These errors were subsequently corrected by the Agency.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall 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. Effective internal controls should include a process that financial reports are accurately and timely completed.

Statewide Accounting Management System (SAMS) (Procedure 27.20.68) states that data collected on the SCO-568 form assists in the preparation of the SEFA for the primary government portion of the State of Illinois Reporting Entity in accordance with the Federal Single Audit Act. Therefore, information reported on the SCO-568 Form should be complete and accurate.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-01. Finding (Incorrect GAAP Reporting) (Continued)

Agency management stated inaccurate information on the forms was due to oversight. The \$29,000 transaction identified in the second bullet indicated the transaction type code was an "R" instead of a "P." This transaction was a Court of Claims transaction automatically entered on the IEMA SCO-568 as a result of Court of Claims' entry on their SCO-567. Neither the Agency nor Public Safety Shared Services Center (PSSSC) have the authority to change this information. Discussions were held between all entities and the Court of Claims, along with the Comptroller decided to leave the transaction type code as an "R." As the expenditure was an allowable federal expenditure, the Agency correctly recorded the activity as a Due To (in the SCO-568 Column) on the SCO-563, as though the SCO-568 reported the activity type as "P." Since the payment to Court of Claims will occur during fiscal year 2012, the expenditure will be reported on the fiscal year 2012 SEFA. Additionally, some GAAP forms and the SEFA were not submitted timely due to lack of staffing in fiscal area and the development of the PSSSC.

Failure to implement appropriate internal controls and provide timely and accurate financial information to the Comptroller increases the risk that the Statewide Financial Statements and the Schedule of Expenditures of Federal Awards will not be fairly stated. (Finding Code No. 11-01, 09-01 and 07-01)

Recommendation

We recommend the Agency comply with SAMS procedures to ensure accurate financial information is reported to the Comptroller. Further, we recommend that the Agency review its current process for the preparation and review of the SCO-563 and SCO-568 forms and allocate resources necessary to ensure a thorough review and timely submission of information to the Comptroller.

Agency Response

The Agency accepts this finding. The Agency and PSSSC will continue to work together to enhance the process and the timeliness of GAAP reporting.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-02. Finding (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports)

The Illinois Emergency Management Agency (Agency) did not perform timely reconciliations of Agency records to the Office of the State Comptroller (Comptroller) records. We noted the following reconciliations were not performed timely or not at all:

- The Agency did not perform a reconciliation between cash receipts collected by the Agency and the Comptroller's Monthly Revenue Report (SB04) for nine funds requiring SB04 reconciliations by the Agency, during fiscal year 2010. During fiscal year 2011, the reconciliations for these funds were performed by the Agency 1 to 270 days late. In addition, the reconciliation for one fund had reconciling items outstanding for 60 to 300 days. The amounts ranged between \$2 and \$6,012. Statement Accounting Management Systems (SAMS) (Procedure 25.40.20) requires each State agency to perform monthly a reconciliation of receipt account balances maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office. Additionally, the Agency should notify the Comptroller's Office of any irreconcilable differences so that the necessary corrective action can be taken. Reconciling items should be adjusted promptly to ensure accurate records and correct financial reporting.
- The Agency did not perform a reconciliation between the Agency's cash balance and the Comptroller's Monthly Cash Report (SB05) for 13 funds requiring SB05 reconciliation by the Agency, during fiscal year 2010. During fiscal year 2011, the reconciliations for these funds were performed by the Agency 1 to 340 days late. In addition, reconciliations for 2 of 13 (15%) funds were not performed for 11 months, and a reconciliation for one fund was not dated, thus timeliness of reconciliation could not be determined. SAMS (Procedure 09.40.30) requires each State agency, only if transactions are maintained on an accounting system other than the SAMS system, to reconcile the ending balance of available cash per the agency's records with the ending balance of available cash per the Statewide Accounting Management System maintained by the Comptroller's Office on a monthly and timely basis to ensure the early detection and correction of errors. The Agency utilizes an accounting software package other than the SAMS system.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall 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 OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-02. Finding (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports) (Continued)

State's resources. Effective internal controls should include a process to ensure that timely reconciliations are performed.

Agency management stated due to lack of staffing in the fiscal area, which was partially due to the development of the Public Safety Shared Services Center, these reconciliations were not completed.

Timely performance of monthly reconciliations to Comptroller Reports is important to detect and correct any errors and ensure accurate financial reporting. (Finding Code No. 11-02, 09-02, 07-02 and 05-03)

Recommendation

We recommend the Agency comply with statute and SAMS and perform monthly reconciliations in a timely manner.

Agency Response

The Agency accepts this finding. The position responsible for completing the reconciliations was hired in February 2011. Prior to this hire, there was no one to complete the reconciliations. The Agency then had another retirement in the fiscal area, which placed other fiscal operation processes in a higher priority than the reconciliations. In November 2011, the Agency was able to hire a staff member to replace the retired employee's position. The staff member is now trained and the reconciliations are now being completed.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-03. Finding (Inadequate Segregation of Duties)

The Illinois Emergency Management Agency (Agency) lacked the proper segregation of duties in requisitioning, receiving and storing of equipment and commodities.

During our review of internal controls, we noted the receiving area for electronic data processing equipment and automobiles is centralized. However, there are no central receiving areas for items related to other expenditures. In other bureaus, the department or individual that ordered the item is responsible for receiving the item. The same individual within a department or grant program area approves a requisition or contract, orders the goods, signs as receiver of the goods and approves the bill for payment. Equipment expenditures during fiscal year 2011 and 2010 were \$415,889 and \$816,193, respectively. Contractual services expenditures during fiscal year 2011 and 2010 were \$1,922,638 and \$2,150,723, respectively, and commodities expenditures during fiscal year 2011 and 2010 were \$232,426 and \$287,192, respectively.

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 controls, which shall provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Additionally, good internal control procedures dictate the Agency adequately segregate duties, thereby ensuring proper safeguarding of commodities and equipment. Further, proper segregation of duties would assist in the prevention of improper expenditures.

Agency management stated the Agency is currently reviewing procedures at all locations to identify weaknesses and make changes when necessary to strengthen its internal controls.

Failure to adequately segregate duties could lead to losses from errors or irregularities that could occur and not be discovered in the normal course of employees carrying out their assigned duties. (Finding Code No. 11-03 and 09-03)

Recommendation

We recommend that the Agency revise its policies and practices to ensure proper segregation of duties in requisitioning, receiving and storing of equipment and commodities.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-03. Finding (Inadequate Segregation of Duties) (Continued)

Agency Response

The Agency accepts this finding. Due to the consolidation of staff and the development of the Public Safety Shared Services Center, the Agency lost adequate staffing to ensure segregation of duties. The Agency has begun working to strengthen its internal controls. Agency management are working to align the required segregation of duties throughout the Agency.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-04. Finding (Inadequate Segregation of Duties)

The Illinois Emergency Management Agency (Agency) lacked the proper segregation of duties in the processing of receipts, receivables, and revenues.

During our review of internal controls, we noted that the Agency lacked the proper segregation of duties in the processing of receipts, billings and receivables. Cash receipts for fiscal year 2011 and 2010 totaled \$196,716,729 and \$179,867,376, respectively. Billing disputes could be investigated by the same individual participating in the billing process. The same individual may receive and stamp checks, make deposits into the State Treasury, approve Receipt Deposit Transmittal forms, and make any adjustments required to Agency books upon reconciliations to Office of the State Comptroller records. The individual involved in the billing duties is also responsible for maintaining and reporting of accounts receivable balances. Billing disputes could be investigated by the same individual participating in the billing process.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that all State agencies shall establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall 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 the accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Additionally, good internal control procedures dictate the Agency adequately segregate duties, thereby ensuring proper safeguarding of revenues and resources.

Agency management stated due to the consolidation of services under Public Safety Shared Services Center, the Agency was left with only one staff to perform duties. Due to the staffing limitations and budget constraints, the Agency has had difficulty obtaining staff to ensure adequate segregation of duties.

Failure to maintain segregation of duties could lead to losses from errors or irregularities that could occur and not be discovered in the normal course of employees carrying out their assigned duties. (Finding Code No. 11-04 and 09-04)

Recommendation

We recommend that the Agency revise its policies and practices to ensure proper segregation of duties in the processing of receipts, receivables and revenues.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-04. Finding (Inadequate Segregation of Duties) (Continued)

Agency Response

The Agency accepts this finding. IEMA is in the process of hiring one staff member to address this issue. We are in the beginning stages.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-05. Finding (Voucher Processing Errors)

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over voucher payment processing and payment of certain expenditures timely.

During our review of 285 voucher payments for Contractual Services, Travel, Commodities, Printing, Equipment, Telecommunications, Electronic Data Processing, Operation of Automotive Equipment, Grant Expenditures, Lump Sum, and Lapse Period expenditures, we noted the following:

- Thirty four vouchers totaling \$380,468 were approved for payment 2 to 225 days late.
- Fifty vouchers totaling \$402,543 were paid 1 to 328 days late. Interest charges for eight of 50 vouchers were paid; however, errors were noted in the computation of interest payments resulting in underpayment of interest by \$745. In addition, the Agency did not approve for payment vendor interest charges totaling \$2,622 on 42 of 50 vouchers where interest charges were required to be automatically calculated and paid by the Agency. In these instances, the invoices were not paid by the Office of the State Comptroller (Comptroller) within 60 days of receipt.
- Forty vouchers totaling \$375,124 were not stamped received by the Agency. In these cases, invoice date was used to determine timely payment.
- Payments for three vouchers totaling \$23,350 were not supported by vendor's invoices, official receipts or not supported at all.
- One voucher amounting to \$6,900 did not agree with the warrant obtained from the Comptroller amounting to \$4,869. The difference amounted to \$2,031 and the payment pertained to the annual calibration of a test equipment.
- Accounts payable payment forms for three invoices totaling \$2,918,218 were not signed by the Agency representative.
- Payments for four vouchers totaling \$433,501 were not recorded in the proper fiscal year.
- Payment for one voucher amounting to \$190 pertained to a duplicate travel reimbursement.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-05. Finding (Voucher Processing Errors) (Continued)

Statewide Accounting Management System (SAMS) (Procedure 17.10.30) states that the primary system control associated with the vouchering process is known as pre-audit. All vouchers and schedules are first pre-audited at the agency level. An examination is to be performed by the agency head or designated individual for the purpose of determining the legality and propriety of the proposed transaction. The voucher should be properly approved and the payment should be evidenced by supporting documentation.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires the Agency to review each vendor's invoice and either deny the bill in whole or in part, ask for more information necessary to review the bill; or approve the voucher in whole or in part, within 30 days after the receipt of the bill. In addition, the State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to determine whether interest is due and to automatically pay the interest to the appropriate vendor when payment is not issued within 60 days after receipt of a proper bill. The Agency is responsible for paying interest amounting to \$50 or more to the appropriate vendor. Effective July 1, 2010, Public Act 96-959 requires interest less than \$50 shall not be paid but shall be accrued until all interest due the vendor for all similar warrants exceeds \$50, at which time the accrued interest shall be payable and interest will begin accruing again, except that interest accrued as of the end of the fiscal year that does not exceed \$50 shall be payable at that time. Amounts due for interest should be measured and paid in accordance with the law that was in effect on the day the State of Illinois issued payment.

The Illinois Administrative Code (74 Ill. Adm. Code 900.30) requires the Agency to maintain written or electronic records reflecting the date or dates on which the proper bill was received and approval for payment of the bill was made.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall 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. Effective internal controls should include a process to ensure that expenditure vouchers are processed accurately and paid timely.

Agency management stated these exceptions occurred due to the deconsolidation of Fiscal Office functions within the Agency. Error in computing vendor interest charges was due to Public Safety Shared Services Center (PSSSC) utilizing the wrong date received. The PSSSC was utilizing the date they received the bill and not when the Agency received the bill.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
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FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-05. Finding (Voucher Processing Errors) (Continued)

Late approval of vouchers, failure to approve payment of required interest, and inadequate documentation of invoice receipt and voucher payment date result in noncompliance with the Illinois Administrative Code and State Prompt Payment Act. Untimely payments and errors in computation of interest charges can result in vendors being unwilling to do business with the State. Lack of approvals and documentation may lead to incorrect payments resulting in a loss of State funds. (Finding Code No. 11-05 and 09-05)

Recommendation

We recommend the Agency strengthen its controls over voucher processing to ensure accuracy of vouchers and payments, documentation of invoice receipt and voucher payment date, and timely approval of vouchers, including accurate interest as required. In addition, we recommend the Agency recoup its duplicate travel payment.

Agency Response

The Agency accepts this finding. The Agency has begun working to consolidate these functions under the Chief Fiscal Officer and provide for increased internal controls and management over vouchering processes.

The PSSSC utilized the date the invoice was received at the PSSSC Accounts Payable since no received date was stamped on the invoice by the Agency. The PSSSC will work with the Agency to ensure that each invoice has an Agency received date.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-06. Finding (Inadequate Contracting Procedures)

The Illinois Emergency Management Agency (Agency) has not established adequate internal controls over contracts to ensure they were filed with the Office of the State Comptroller (Comptroller) on a timely basis and were properly executed prior to performance of services.

During our review of 23 contractual agreements, we noted the following:

- Nine (39%) contracts, totaling \$227,478, were filed to the Comptroller 2 to 225 days late.
- Two (9%) contracts, totaling \$43,044, were executed subsequent to contract start dates. These contracts were executed 41 to 50 days after the beginning of the contract start date.

The Illinois Procurement Code (Code) (30 ILCS 500/20-80) and the Statewide Accounting Management System (SAMS) (Procedure 15.10.40) requires State agencies to file contracts exceeding \$10,000 (\$5,000 for professional and artistic contracts) with the Comptroller within 15 days of execution. In addition, the Code (30 ILCS 500/20-80 (d)) states no voucher shall be submitted to the Comptroller for a warrant to be drawn for the payment of money on account of any contract unless the contract is reduced to writing before the services are performed and filed with the Comptroller.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that funds, property and other assets be safeguarded against waste, loss, unauthorized use, and misappropriation. Effective internal controls should include procedures to ensure contracts be fully executed prior to commencement and signed and dated by both parties.

Agency management stated contracts were not usually filed within 15 days due to the current contract review process in place between the Agency and the Public Safety Shared Services Center (PSSSC). Management also stated untimely execution of contracts was due to oversight.

Failure to file the contracts with the Comptroller on a timely basis results in noncompliance with State statutes and regulations. In addition, failure to fully execute a contract prior to commencement of services leaves the Agency vulnerable to unnecessary liabilities and potential legal issues. (Finding Code No. 11-06 and 09-06)

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-06. Finding (Inadequate Contracting Procedures) (Continued)

Recommendation

We recommend the Agency review its process to ensure all contracts are filed with the Comptroller per State statutes and related guidelines. Further, we recommend the Agency establish appropriate procedures to ensure all contracts are executed prior to the start of the services.

Agency Response

The Agency accepts this finding. The Agency has begun working to consolidate these functions under the Chief Fiscal Officer and provide for increased internal controls and management over contracting processes. In addition, IEMA also hired an Agency Procurement Officer in December 2011, which has added additional internal controls to address these issues.

The PSSSC will continue to work with the Agency to obtain the required documentation to file the contract with the Comptroller in a timely manner.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-07. Finding (Inadequate Internal Controls Over Cash Receipts and Refunds)

The Illinois Emergency Management Agency (Agency) did not have adequate controls over receipts and refunds.

During our review of 60 receipts and 16 refunds for fiscal years 2010 and 2011, totaling \$53,871,082, we noted the following:

- Timeliness of deposit could not be determined for 50 (83%) receipts and 16 (100%) refunds tested because the Agency does not maintain documentation of the date receipts and refunds were received. Generally, checks are received in the mailroom, routed to various departments and finally forwarded to the Fiscal Department wherein checks are date stamped. Thus, for the purpose of determining timeliness of deposit, check date was used as check receipt date. Our detailed testing indicated that checks totaling \$11,476,544 were deposited 2 to 165 days after the date of the check.
- One Receipt Deposit Transmittal (RDT), amounting to \$2,049,338, did not include original signature of the authorized Agency official.
- Nine RDTs, totaling \$38,941,538, did not include a list of instrument type codes.

The Statewide Accounting Management System (SAMS) (Procedure 25.20.10) provides instructions for the completion of RDTs and Exhibit 25.50.10-A lists source codes assigned to each agency. In addition, original signature of the authorized Agency official is required in each RDT. In all cases, except deposits of interest income by the State Treasurer, a list of instrument types and numbers must either be cited on the transmittal or on an attached list.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires each State agency to deposit into the State Treasury individual receipts or refunds exceeding \$10,000 in the same day received, an accumulation of receipts of \$10,000 or more within 24 hours, receipts valued between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 on the next first or fifteenth day of the month after receipt. This Act also requires each State agency to keep a detailed itemized account of money received, including the date of receipt.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that funds, property and other assets be safeguarded against waste, loss,

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**11-07. Finding (Inadequate Internal Controls Over Cash Receipts and Refunds)
(Continued)**

unauthorized use, and misappropriation. Effective internal controls should include procedures to ensure adequate documentation of actual check receipt dates and checks are timely deposited.

Agency management stated RDT forms were recently altered to include CFDA numbers and during this transition, the instrument type code was inadvertently left off. Additionally, management stated they did not require Mailroom to date stamp checks when received since these checks were routed to various departments. Many times payments were received without remittance information and it was necessary to research whether the payment was actually intended for one of the Agency's programs prior to the proper application of such payment. This was why receipts were not deposited within the required time frames. Further, management stated the original signature of the Agency official for one RDT was missing due to oversight.

Failure to implement adequate internal controls over money received and its reporting increases the risk that errors and irregularities could occur and not be detected. In addition, failure to deposit collections on a timely manner may result in lost interest revenue and increases the risk of misappropriation of funds. (Finding Code No. 11-07 and 09-07)

Recommendation

We recommend the Agency strengthen its controls over cash receipts and refunds by ensuring all checks received are recorded in a control log or date stamped as they are received and submitting complete and accurate RDTs to the Office of the State Comptroller in a timely manner. Deposits should also be made on a timely basis to maximize interest earned.

Agency Response

The Agency accepts this finding. The Agency has begun working to strengthen its internal controls. This includes identifying ways to ensure deposits are completed in a timely fashion.

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-08. Finding (Inadequate Controls Over Property and Equipment Records)

The Illinois Emergency Management Agency (Agency) did not have adequate controls over its property and equipment and related records.

In performing our tests of 80 equipment items for fiscal years 2010 and 2011, we noted the following:

- One (1%) item, amounting to \$3,687, was transferred to surplus but was still included on the property listing.
- Four (5%) items, totaling \$78,071, were located at sites other than the location listed on the property control records.
- One (1%) item, amounting to \$2,339, was included on the property listing but was determined to be lost.
- Fifteen (19%) items, totaling \$472,700, were not found on the list of equipment submitted by the Agency to the Department of Central Management Services (DCMS).

We also noted the Certification of Inventory for fiscal years 2010 and 2011 submitted to DCMS were inaccurate. The following errors were noted:

- Amount of inventory per FY 2010 Certification of Inventory totaled \$48,080,778, while amount of inventory per Agency's detailed listing totaled \$41,995,542. The difference amounted to \$6,085,236.
- Amount of inventory per FY 2011 Certification of Inventory and per Agency's detailed listing totaled \$188,140,581. Through further examination of Agency's master list of inventory, it was determined that the correct inventory total should be \$49,997,493, thus total inventory was overstated by \$138,143,088.

During our review of Agency's Report of State Property (C-15) for fiscal years 2010 and 2011, we noted the following:

- Total amount of equipment deletions and transfers for 3rd and 4th quarter of C-15 reports for fiscal years 2010 and 2011 did not agree with Agency's detailed inventory record. A net difference of \$779 was noted.

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FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**11-08. Finding (Inadequate Controls Over Property and Equipment Records)
(Continued)**

- Transfers from Capital Development Board (CDB) during the 4th quarter of fiscal year 2010 and 1st quarter of fiscal year 2011, totaling \$9,370 and \$35,793, respectively were erroneously reflected in the C-15 report as equipment additions instead of building and building improvement additions.

DCMS Property Control Rules (44 Ill. Admin Code 5010.400) requires all changes in equipment records be made within 30 days. The State Property Control Act (30 ILCS 605/4) requires responsible officers at each State agency to be accountable for the supervision, control, and inventory of all property under their jurisdiction to ensure the proper accounting and safeguarding of State assets. This Act further requires the Agency's reporting responsibilities to DCMS.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that funds, property and other assets be safeguarded against waste, loss, unauthorized use, and misappropriation. Effective internal controls should include a process to ensure all State properties are safeguarded and properly recorded.

Agency management stated the Public Safety Shared Services Center (PSSSC) enters inventory data into the Agency's inventory system. Due to the inventory process being deconsolidated within the Agency and also the additional steps of involving the PSSSC, errors were noted on the inventory records. In addition, discrepancies noted on the inventory certifications were due to wrong formulas utilized during the creation of the report.

Inaccurate property reporting reduces the reliability of the Agency's capital asset information and results in incorrect accounting information that could cause unnecessary equipment expenditures and inaccurate financial reporting of the State. (Finding Code No. 11-08 and 09-08)

Recommendation

We recommend the Agency adhere to the requirements of the State Property Control Act and review procedures to ensure that the property and equipment records are properly maintained, and accurately reported to DCMS and the Office of the State Comptroller.

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**11-08. Finding (Inadequate Controls Over Property and Equipment Records)
(Continued)**

Agency Response

The Agency accepts this finding. The Agency accepts and realizes that they have some additional risk due to the transfer of inventory personnel to the PSSSC but they continue to work to improve the process. In addition, the formulas have now been corrected to ensure the accuracy of the annual inventory certifications.

The PSSSC will continue to work closely with the Agency to ensure accuracy and timeliness of reporting.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-09. Finding (Noncompliance with the Fiscal Control and Internal Auditing Act)

The Illinois Emergency Management Agency (Agency) did not ensure that its internal auditing program fully complied with the Fiscal Control and Internal Auditing Act (FCIAA).

In fiscal year 2010, the internal audit function of the Agency remained at the Department of Central Management System's Illinois Office of Internal Audit (IOIA). The IOIA conducted internal audits for all State agencies under the Governor, pursuant to Executive Order 2003-10. During fiscal year 2010, the IOIA completed and issued a report for one grant program audit for the Agency. Through further examination of the Agency's fiscal controls, we noted the Agency did not perform an evaluation of its internal fiscal and administrative controls and failed to submit a certification report to the Office of the Auditor General for fiscal year 2010. In addition, the Agency's internal auditing program did not include the two-year audit plan identifying audits scheduled for the pending fiscal year.

Beginning fiscal year 2011, Public Act 96-0795 eliminated the consolidation of internal auditors created by Executive Order 2003-10 and transferred the internal auditors back to its designated State agency. In March 2011, the Agency hired its Chief Internal Auditor who completed and issued a report for a new electronic data processing system related to grants management at the end of the fiscal year. Therefore, no audits relating to internal and administrative controls for public funds received or funds held in trust were completed by the Agency during the last two years.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/et seq.) requires that the chief executive officer of each designated State agency ensure that the internal auditing program includes a two-year plan and audits of major systems of internal and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every two years. The audits must include testing of the obligation, expenditure, receipt, and use of public funds of the State and of funds held in trust to determine whether those activities are in accordance with applicable laws and regulations. The Act also requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls and the chief executive officer of each State agency to conduct an evaluation of these controls and file a certification regarding the evaluation with the Auditor General by May 1st of each year.

Under the Statewide Accounting Management System (SAMS) (Procedure 02.50.30), the chief executive officer "is responsible for the establishment and maintenance of the control system within his/her agency. This responsibility includes ensuring that the control system is documented and evaluated, and on the basis of that evaluation, certifying annually the status of the agency's control system."

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SCHEDULE OF FINDINGS
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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**11-09. Finding (Noncompliance with the Fiscal Control and Internal Auditing Act)
(Continued)**

Agency management stated the Chief Internal Audit position was filled during the last quarter of fiscal year 2011. Failure to submit the FCIAA certification was due to the change in fiscal staff in fiscal year 2010.

The major areas of internal control must be audited timely to maintain an effective internal control system. Failure to perform regular audits of major systems of internal and administrative controls may result in weaknesses in internal control not timely detected. An evaluation and certification of the Agency's internal controls is necessary to ensure assets are safeguarded, accounting data is reliable, operations are efficient and that the Agency is in compliance with established policies, laws, regulations and contracts. In addition, failure to submit required certification to the Office of the Auditor General results in noncompliance with SAMS and the Fiscal Control and Internal Auditing Act. (Finding Code No. 11-09)

Recommendation

We recommend the Agency complete internal audits of its major systems of internal accounting and administrative controls as required by the Act. Further, the Agency should perform timely evaluation of its systems of internal fiscal and administrative controls and file annual certification with the Auditor General as required by SAMS and FCIAA.

Agency Response

The Agency accepts this finding. The Agency has developed an adequate internal control review process that ensures timely completion of the annual FCIAA certification.

In March 2011, the Agency hired a Chief Internal Auditor who has developed an adequate audit program to address the required reviews defined by FCIAA. In addition, an internal audit trainee has also been hired to address auditing needs.

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-10. Finding (Inadequate Documentation for Reporting to Local Emergency Planning Committees)

The Illinois Emergency Management Agency (Agency) did not have adequate documentation to ensure all incidents of a release of hazardous materials reported to the State Emergency Response Commission (SERC) were then reported to the appropriate Local Emergency Planning Committee (LEPC).

During our review of the notification sent to LEPC, the Agency was unable to provide evidence that 14 of the 25 (56%) incident reports, sampled by auditors, were sent to the appropriate LEPC.

The Illinois Emergency Planning and Community Right to Know Act (430 ILCS 100/10 (b)) states that notice required under this Section shall be given immediately after the release by the owner or operator of the facility (by such means as telephone, radio or in person) to the community emergency coordinator designated by the LEPC for any area likely to be affected by the release and to the SERC of any State likely to be affected by the release. The SERC shall submit any such notification report to the appropriate LEPC.

The current process of reporting is as follows:

1. Report comes in to the Dispatch Center, where they take the report information.
2. Completed report is sent to Illinois Environment Protection Agency, any other applicable State Agencies, and the IEMA Regional Coordinator.
3. The Regional Coordinator forwards a copy of the report to the applicable LEPC.

The problem is the time delay between the Regional Coordinator receiving the report and then sending the report out to the proper LEPC. The delay can be quite significant if the Regional Coordinator is out of the office for training, meetings, or responding to disasters within the State. The Coordinators may be away from the office for days, or even weeks, and by that time, the information is no longer critical.

Agency management stated the documentation of the notification of incidents could not always be retrieved even though the Agency had verbally and/or emailed the LEPC.

Failure to ensure all incidents reported to the SERC are reported to the appropriate LEPC could result in noncompliance with this mandate. (Finding Code Nos. 11-10 and 09-13)

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-10. Finding (Inadequate Documentation for Reporting to Local Emergency Planning Committees) (Continued)

Recommendation

We recommend the agency comply with the Illinois Emergency Planning and Community Right to Know Act by ensuring and documenting that all incidents reported to the SERC are reported to the appropriate LEPC.

Agency Response

The Agency accepts this finding. The Agency is working on adequately documenting the notifications.

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-11. Finding (Noncompliance with Nuclear Safety Law of 2004)

The Illinois Emergency Management Agency (Agency) did not comply with the Nuclear Safety Law of 2004 by failing to conduct a study on the use of nuclear power or on nuclear safety, formulating the State's general nuclear policy, and publicizing the findings of all studies.

The Nuclear Safety Law of 2004 (20 ILCS 3310/75) requires the Agency, in cooperation with the Department of Natural Resources (DNR), to study (i) the impact and cost of nuclear power and compare these to the impact and cost of alternative sources of energy, (ii) the potential effects on the public health and safety of all radioactive emissions from nuclear power plants, and (iii) all other factors that bear on the use of nuclear power or on nuclear safety. In addition, the Agency shall formulate a general nuclear policy for the State based on the findings of the study and publicize the findings of all studies and make the publications reasonably available to the public.

Agency management stated the Agency does not have the board expertise or staff to conduct these studies and formulate a general nuclear policy for the State.

Failure to conduct the study on the use of nuclear power or on nuclear safety results in noncompliance with the mandate. (Finding Code No. 11-11)

Recommendation

We recommend the Agency comply with the Nuclear Safety Law of 2004 by conducting a study on the use of nuclear power or on nuclear safety. If the Agency believes that the statutory mandate is not applicable to the Agency, then it should seek legislative remedy to the statutory requirement.

Agency Response

The Agency accepts this finding. Even though the statutory mandate states IEMA and the DNR should conduct this study, IEMA is not qualified to conduct the studies and suggests that the mandate be eliminated. Per Senate resolution 101(95th GA) the Illinois Nuclear Power Issues Task Force should be the appropriate state entity to review. IEMA is exploring whether to pursue legislation to eliminate this language under the Nuclear Safety Law statute or to conduct a feasibility study to determine if obtaining outside contractors would be appropriate.

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

11-12. Finding (Employee Performance Evaluations Not Completed Timely)

The Illinois Emergency Management Agency (Agency) did not conduct employee performance evaluations in accordance with the Illinois Administrative Code and Agency policies.

During our review of personnel files of 40 employees for fiscal years 2010 and 2011, we noted the following:

- One (3%) employee did not have a performance evaluation in FY 2010.
- Ten (25%) employees did not have a performance evaluation in FY 2011.
- Five (13%) performance evaluations reviewed for FY10 were not timely submitted. Performance evaluations were submitted 7 to 57 days late.
- Ten (25%) performance evaluations reviewed for FY11 were not timely submitted. Performance evaluations were submitted 24 to 110 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires that, for a certified employee, each agency shall prepare an employee performance evaluation not less often than annually. In addition, the Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) requires that evaluations be completed prior to when annual merit increases are awarded. Further, the Agency's personnel manual requires the Agency to complete performance evaluations for newly appointed employees upon completion of the first probationary period (3 months) and fifteen days prior to the completion of the final probationary period (6 months). Performance evaluations are due once a year thereafter on the first day of the month in which the employee's anniversary date falls.

Agency management stated due to staffing limitations and budget constraints, Bureau Chiefs and Managers have taken more operational function duties. Because of this, certain managerial functions are being performed at a later date.

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations. The evaluation measures actual work performance against the performance criteria established at the beginning of the appraisal period. Without timely completion of an employee performance evaluation, the employee would not be provided with formal feedback or assessment of his or her performance, and areas for improvements and current year's performance goals and objectives may not be identified and communicated in a timely manner. Furthermore, employee performance

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**11-12. Finding (Employee Performance Evaluations Not Completed Timely)
(Continued)**

evaluations serve as a foundation for salary adjustments, promotions, demotions, discharges, layoff, recall, or reinstatement decisions. (Finding Code No. 11-12 and 09-16)

Recommendation

We recommended the Agency comply with the Illinois Administrative Code and Agency policies by completing annual performance evaluations in a timely manner.

Agency Response

The Agency accepts this finding. IEMA Management is working to ensure performance evaluations are completed in a timely manner. For some of the individuals identified in the auditor's finding, their evaluations may have been late due to not having a direct supervisor for a period of time.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF PRIOR FINDINGS NOT REPEATED
FOR THE TWO YEARS ENDED JUNE 30, 2011**

A. Failure to Monitor Submission of Emergency Operation Plans

During the prior examination, the Illinois Emergency Management Agency (Agency) did not ensure that each Agency's Region Coordinator monitored the timely submission of complete and accurate Emergency Operation Plans (EOPs) by their respective Emergency Services and Disaster Agencies (ESDAs). (Finding Code No. 09-09)

During the current examination, our sample testing identified one instance in which the Agency did not follow its policies and procedures for monitoring the timely submission of the EOPs submitted by ESDAs, which is addressed in the Immaterial Letter.

B. Failure to Prepare Required Financial Reports

During the prior examination, the Illinois Emergency Management Agency (Agency) did not prepare the required financial reports for the Low-Level Radioactive Waste Facility Closure, Post-Closure Care and Compensation Fund. (Finding Code No. 09-10)

During the current examination, the Agency prepared the required financial reports timely and submitted to all parties required.

C. Noncompliance with Radiation Protection Act of 1990

During the prior examination, the Radiologic Technologist Accreditation Advisory Board (Advisory Board) was not comprised of the required number of members and most board members have served in excess of the term allowed by law. (Finding Code No. 09-11)

During the current examination, the Advisory Board was composed of 13 members appointed by the Governor and the board members have served for the term allowed by law, except for one, which is addressed in the Immaterial Letter.

D. Lack of Adequate Documentation Regarding Disaster Recovery

During the prior examination, the Illinois Emergency Management Agency (Agency) lacked documentation relating to the planning and testing of its applications and data. (Finding Code No. 09-14)

Since the prior review, the Agency has made significant improvements within its contingency planning. A contingency plan was drafted in May 2011 and subsequently approved in September 2011. Although a tabletop walkthrough of the plan was performed in June 2011, a comprehensive recovery test using backup resources has yet to be performed.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF PRIOR FINDINGS NOT REPEATED
FOR THE TWO YEARS ENDED JUNE 30, 2011**

E. Failure to Develop an Informational and Technical Assistance Program

During the prior examination, the Illinois Emergency Management Agency (Agency) did not develop an informational and technical assistance program as required by the Illinois Chemical Safety Act. (Finding Code No. 09-12)

During the current examination, the Agency developed a program that provides information and technical assistance relating to emergency preparedness.

F. Noncompliance With Illinois Human Rights Act

During the prior examination, the Illinois Emergency Management Agency (Agency) did not comply with the Illinois Human Rights Act by ensuring all employees receive training on sexual harassment. (Finding Code No. 09-15)

During the current examination, our sample testing indicated that Agency employees completed the required ethics and sexual harassment training.

G. Exclusion of Conference Fees on the Agency Fee Imposition Report

During the prior examination, the Illinois Emergency Management Agency (Agency) did not include conference fees on its Agency Fee Imposition Reports. (Finding Code No. 09-17)

During the current examination, the Agency did not receive conference fees and other fees collected were reported on the Agency Fee Imposition Reports.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
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 Expenditures of Federal Awards
 - Notes to Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures, and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation 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 Accounts Receivable
 - Schedule of Releases and Expenditures from Governor's Disaster Relief Fund
(not examined)

- Analysis of Operations
 - Agency Functions and Planning Program
 - Average Number of Employees
 - Emergency Purchases
 - Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund and the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE TWO YEARS ENDED JUNE 30, 2011
(Expressed in Thousands)

Federal Grantor/Pass-Through Grantor/ Program Title/State Grant Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures		Amount Provided to Subrecipients	
			2011	2010	2011	2010
<u>US DEPARTMENT OF TRANSPORTATION</u>						
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		\$ 738	\$ 526	\$ 664	\$ 526
TOTAL US DEPARTMENT OF TRANSPORTATION			\$ 738	\$ 526	\$ 664	\$ 526
<u>US DEPARTMENT OF COMMERCE</u>						
Public Safety Interoperable Communications Grant Program	11.555		\$ 19,304	\$ 6,409	\$ 19,104	\$ 6,324
TOTAL US DEPARTMENT OF COMMERCE			\$ 19,304	\$ 6,409	\$ 19,104	\$ 6,324
<u>US ENVIRONMENTAL PROTECTION AGENCY</u>						
State Indoor Radon Grants	66.032		\$ 173	\$ 283	\$ 111	\$ 74
TOTAL US ENVIRONMENTAL PROTECTION AGENCY			\$ 173	\$ 283	\$ 111	\$ 74
<u>US DEPARTMENT OF HOMELAND SECURITY</u>						
Non-Profit Security Program	97.008		\$ 1,154	\$ 2,703	\$ 1,153	\$ 2,702
Hazardous Materials Assistance Program	97.021		-	(2)	-	-
Flood Mitigation Assistance Program	97.029		433	-	433	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		25,921	27,231	23,694	26,977
Hazard Mitigation Grants	97.039		4,860	328	4,818	244
Emergency Management Performance Grants	97.042		12,892	8,783	3,991	2,171
Pre-Disaster Mitigation	97.047		228	817	228	817
Emergency Operations Center	97.052		1,038	1,469	1,038	1,469
Interoperable Emergency Communications	97.055		1,060	460	1,060	458
Homeland Security Grant Program	97.067		80,543	83,790	79,217	82,830
Rail and Transit Security Grant Program	97.075		15,239	2,848	15,239	2,848
Buffer Zone Protection Program (BZPP)	97.078		1,370	2,791	1,370	2,791
Earthquake Consortium	97.082		18	6	-	-
Severe Repetitive Loss Program	97.110		58	-	58	-
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111		1,745	282	1,745	282
TOTAL US DEPARTMENT OF HOMELAND SECURITY			\$146,559	\$ 131,506	\$134,044	\$ 123,589

The accompanying notes are an integral part of this schedule.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE TWO YEARS ENDED JUNE 30, 2011
(Expressed in Thousands)**

Federal Grantor/Pass-Through Grantor/ Program Title/State Grant Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures		Amount Provided to Subrecipients	
			2011	2010	2011	2010
<u>US DEPARTMENT OF ENERGY</u>						
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions Passed-Through The Council of State Government Midwestern Radioactive Materials	81.106	CSG/RM-IL-05-01	\$ 20	\$ 53	\$ -	\$ -
TOTAL US DEPARTMENT OF ENERGY			\$ 20	\$ 53	\$ -	\$ -
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$166,794</u>	<u>\$ 138,777</u>	<u>\$153,923</u>	<u>\$ 130,513</u>

The accompanying notes are an integral part of this schedule.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

Note 1. Basis of Presentation

This accompanying Schedule of Expenditures of Federal Awards includes the federal award grants of the Illinois Emergency Management Agency (Agency) and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the State of Illinois statewide basic financial statements.

Note 2. Description of Certain Federal Award Programs

The following is a brief description of certain programs included in the Schedule of Expenditures of Federal Awards:

Department of Homeland Security

The Agency accounted for the revenues and expenditures incurred in the administration of all major U.S. Department of Homeland Security awards in the General Revenue Fund (001), Nuclear Civil Protection Planning Fund (484), Federal Aid Disaster Fund (491), Federal Civil Preparedness Administrative Fund (497), and Emergency Management Preparedness Fund (526).

Disaster Grants - Public Assistance (CFDA No. 97.036)

The Agency accounts for the administration of the Disaster Grants - Public Assistance program funded by the U.S. Department of Homeland Security in the Federal Aid Disaster Fund (491). The program provides direct financial and other assistance to local governmental units in responding to and recovering from federally declared disasters. The Agency typically passes the matching requirement for this program to the local level.

Emergency Management Performance Grants (CFDA No. 97.042)

The Agency accounts for the administration of the Emergency Management Performance Grants, funded at 50 percent by the U.S. Department of Homeland Security, in the Emergency Management Preparedness Fund (526). The Agency accounts for multiple portions of the program, each with a specific purpose.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

Note 2. Description of Certain Federal Award Programs (Continued)

Emergency Management Performance Grants (CFDA No. 97.042) (Continued)

One portion of the program provides funding for the general maintenance of State planning, preparedness and training activities, and administrative support for other programs included in the cooperative agreement with the U.S. Department of Homeland Security.

The Agency accounts for another portion of the program which provides funding for direct financial assistance to local emergency services and disaster agencies. The Agency typically passes the matching requirements for this portion of the State and local assistance program to the local level.

The Agency accounts for the administration of a further portion of this program which provides emergency management training and other assistance to local emergency services and disaster agencies in planning, preparing and responding to nuclear hazards in their area.

Homeland Security Grant Program (CFDA No. 97.067)

The Agency accounts for the administration of the Homeland Security Grant Program funded by the U.S. Department of Homeland Security in the Federal Civil Preparedness Administrative Fund (497). The Homeland Security Grant Program is comprised of four separate programs: State Homeland Security Program, Urban Areas Security Initiative, Citizen Corps Program, and Metropolitan Medical Response System. The program provides assistance to the State Homeland Security Program to enhance the capability of State and local units of government to prevent, deter, respond to, and recover from incidents of terrorism.

Rail and Transit Security Grant Program (CFDA No. 97.075)

The Agency accounts for the administration of the Rail and Transit Security Grant Program funded by the U.S. Department of Homeland Security in the Federal Civil Preparedness Administrative Fund (497). The Rail and Transit Security Grant Program's purpose is to create sustainable programs for the protection of critical bus, rail, and ferry system infrastructure from terrorism, with special emphasis on the use of explosives and non-conventional threats which would result in major loss of life and severe disruption. Funds may be used for planning, organizational activities, equipment acquisitions, training, exercises, management and administrative activities, and other costs the Secretary deems appropriate to support the objectives of the program.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

Note 2. Description of Certain Federal Award Programs (Continued)

Department of Commerce

The Agency accounted for the revenues and expenditures incurred in the administration of the U.S. Department of Commerce award in the federal Civil Preparedness Administrative Fund (497).

Public Safety Interoperable Communications Grant Program (CFDA No. 11.555)

The Agency accounts for the administration of the Public Safety Interoperable Communications Grant Program (PSIC) funded by the U.S. Department of Commerce in the Federal Civil Preparedness Administrative Fund (497). The PSIC is provided to the Agency to assist public safety agencies in the acquisition of, deployment of, or training for the use of interoperable communications systems that can utilize reallocated public safety spectrum for radio communications.

Note 3. Awards Administered by Other State Agencies

The Illinois Department of Transportation and the Illinois State Police assist with the preparation for any terrorist type event that may occur within the State. The Illinois State Police receives funds for the Law Enforcement Terrorism Prevention Program for the prevention of terrorist attacks. The Agency works in conjunction with the Illinois State Police in planning, organizing and training exercises, and in purchasing of equipment, as related to the identification and prevention of terrorist attacks. The Agency takes possession of all funds and voucher reimbursements to other agencies.

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 FISCAL YEAR ENDED JUNE 30, 2011

	Expenditures Through June 30, 2011	Approximate Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Approximate Total Expenditures Fourteen Months Ended August 31, 2011	Approximate Balances Lapsed
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Public Act 096-0956

APPROPRIATED FUNDS

GENERAL REVENUE FUND - 001

Lump sum				
Operational expenses, awards, grants, and permanent improvements	\$ 256,200	\$ 69,590	\$ 49,658	\$ 119,248
Operational expenses	2,925,200	2,503,261	278,066	2,781,327
Governor's discretionary appropriation	17,271,000	15,788,849	1,360,329	17,149,178
Subtotal Fund - 001	\$ 20,452,400	\$ 18,361,700	\$ 1,688,053	\$ 20,049,753
				\$ 402,647

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2011	Approximate Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Approximate Total Expenditures Fourteen Months Ended August 31, 2011	Approximate Balances Lapsed
Public Act 096-0956					
APPROPRIATED FUNDS					
RADIATION PROTECTION FUND - 067					
Personal services	\$ 3,090,500	\$ 3,086,271	\$ 276	\$ 3,086,547	\$ 3,953
State contributions to State employees' retirement system	927,500	914,299	77	914,376	13,124
State contributions to social security	231,500	229,417	21	229,438	2,062
Group insurance	544,300	542,468	-	542,468	1,832
Contractual services	297,500	140,182	33,688	173,870	123,630
Travel	104,900	57,985	3,521	61,506	43,394
Commodities	14,000	2,423	3,036	5,459	8,541
Printing	19,000	-	239	239	18,761
Equipment	21,000	5,097	-	5,097	15,903
Electronic data processing	24,300	14,260	9,944	24,204	96
Telecommunication services	55,700	19,149	9,617	28,766	26,934
Operation of automotive equipment	8,900	32	-	32	8,868
Lump sum					
Local responder training	373,500	756	149,846	150,602	222,898
Licensing facilities	1,350,500	715,692	145,662	861,354	489,146
Recovery and remediation	145,500	-	-	-	145,500
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund	320,000	2,364	-	2,364	317,636
Cost and expenses related to or in support of a public safety shared service center	180,000	174,816	-	174,816	5,184
Awards and grants					
Reimburse to governmental units for assistance in radiological emergencies	89,400	-	-	-	89,400
Refunds	89,400	7,214	1,672	8,886	80,514
Subtotal Fund - 067	\$ 7,887,400	\$ 5,912,425	\$ 357,599	\$ 6,270,024	\$ 1,617,376

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2011	Approximate		Approximate Total Expenditures Fourteen Months Ended August 31, 2011	Approximate Balances Lapsed
			Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Expenditures Through August 31, 2011		

Public Act 096-0956

APPROPRIATED FUNDS

EMERGENCY PLANNING AND TRAINING FUND - 173

Lump sum						
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 145,500	\$ -	\$ -	\$ -	\$ -	\$ 145,500
Subtotal Fund - 173	\$ 145,500	\$ -	\$ -	\$ -	\$ -	\$ 145,500

INDOOR RADON MITIGATION FUND - 191

Lump sum						
Federally funded State indoor radon abatement program	\$ 1,250,000	\$ 153,833	\$ 46,233	\$ 200,066	\$ 200,066	\$ 1,049,934
Subtotal Fund - 191	\$ 1,250,000	\$ 153,833	\$ 46,233	\$ 200,066	\$ 200,066	\$ 1,049,934

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2011	Approximate		Approximate Balances Lapsed
			Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Total Expenditures Fourteen Months Ended August 31, 2011	

Public Act 096-0956

APPROPRIATED FUNDS

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum					
Flood mitigation assistance	\$ 5,000,000	\$ 572,495	\$ -	\$ 572,495	\$ 4,427,505
Federal projects	500,000	-	-	-	500,000
Subtotal Fund - 484	\$ 5,500,000	\$ 572,495	\$ -	\$ 572,495	\$ 4,927,505

FEDERAL AID DISASTER FUND - 491

Lump sum					
Federal disaster relief program	\$ 1,000,000	\$ 4,285	\$ 72,769	\$ 77,054	\$ 922,946
Hazard mitigation program	1,000,000	62	468	530	999,470
Awards and grants					
Federal disaster declarations	50,000,000	24,000,295	10,474,178	34,474,473	15,525,527
Hazard mitigation disaster relief	40,000,000	4,720,547	196,629	4,917,176	35,082,824
Subtotal Fund - 491	\$ 92,000,000	\$ 28,725,189	\$ 10,744,044	\$ 39,469,233	\$ 52,530,767

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2011	Approximate		Approximate Total Expenditures Fourteen Months Ended August 31, 2011	Approximate Balances Lapsed
			Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Expenditures Through August 31, 2011		

Public Act 096-0956

APPROPRIATED FUNDS

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum						
Training and education	\$ 3,291,000	\$ 554,373	\$ 169,222	\$ 723,595	\$ 2,567,405	
Terrorism preparedness and training cost	434,800,000	105,352,361	11,298,018	116,650,379	318,149,621	
Subtotal Fund - 497	\$ 438,091,000	\$ 105,906,734	\$ 11,467,240	\$ 117,373,974	\$ 320,717,026	

EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526

Lump sum						
Emergency management preparedness program	\$ 23,500,000	\$ 9,123,473	\$ 1,079,837	\$ 10,203,310	\$ 13,296,690	
Cost and expenses related to or in support of a public safety shared service center	100,000	-	-	-	100,000	
Subtotal Fund - 526	\$ 23,600,000	\$ 9,123,473	\$ 1,079,837	\$ 10,203,310	\$ 13,396,690	

SEPTEMBER 11TH FUND - 588

Lump sum						
Grants, contracts, and administration	\$ 100,000	\$ 53,406	\$ 46,232	\$ 99,638	\$ 362	
Subtotal Fund - 588	\$ 100,000	\$ 53,406	\$ 46,232	\$ 99,638	\$ 362	

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2011	Approximate Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Approximate Total Expenditures Fourteen Months Ended August 31, 2011	Approximate Balances Lapsed
Public Act 096-0956					
APPROPRIATED FUNDS					
NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796					
Personal services	\$ 9,550,300	\$ 8,764,854	\$ 276,929	\$ 9,041,783	\$ 508,517
State contributions to State employees' retirement system	2,889,400	2,573,765	77,607	2,651,372	238,028
State contributions to social security	693,800	645,552	20,709	666,261	27,539
Group insurance	1,742,000	1,656,238	41,399	1,697,637	44,363
Contractual services	2,114,100	1,257,226	488,952	1,746,178	367,922
Travel	212,200	99,800	13,729	113,529	98,671
Commodities	356,300	155,460	71,508	226,968	129,332
Printing	16,300	162	-	162	16,138
Equipment	895,200	171,633	239,159	410,792	484,408
Electronic data processing	346,100	76,944	189,625	266,569	79,531
Telecommunication services	910,700	356,171	258,286	614,457	296,243
Operation of automotive equipment	138,800	114,100	5,969	120,069	18,731
Lump sum					
Training and travel expenses	97,000	-	11	11	96,989
Cost and expenses related to or in support of a public safety shared service center	650,000	550,697	35,254	585,951	64,049
Awards and grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	476,020	36,496	512,516	137,484
Subtotal Fund - 796	\$ 21,262,200	\$ 16,898,622	\$ 1,755,633	\$ 18,654,255	\$ 2,607,945

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2011

	Expenditures Through June 30, 2011	Approximate Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Approximate Total Expenditures Fourteen Months Ended August 31, 2011	Approximate Balances Lapsed
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Public Act 096-0956

APPROPRIATED FUNDS

SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882

Lump sum				
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	\$ 215,000	\$ 151,209	\$ 5,854	\$ 157,063
Subtotal Fund - 882	\$ 215,000	\$ 151,209	\$ 5,854	\$ 157,063

RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942

Awards and grants				
Cost of establishing low-level radioactive waste disposal facility	\$ 393,769	\$ 370,392	\$ 4,090	\$ 374,482
Refunds for overpayments made by low-level waste generators	4,900	-	50	50
Subtotal Fund - 942	\$ 398,669	\$ 370,392	\$ 4,140	\$ 374,532
TOTAL APPROPRIATED FUNDS	\$ 610,902,169	\$ 186,229,478	\$ 27,194,865	\$ 213,424,343
	\$ 19,287			\$ 4,850
			\$ 24,137	\$ 397,477,826

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2011	Approximate Lapse Period Expenditures July 1, 2011 Through August 31, 2011	Approximate Total Expenditures Fourteen Months Ended August 31, 2011	Approximate Balances Lapsed
Public Act 096-0956					
NON-APPROPRIATED FUNDS					
Federal Civil Preparedness Administrative Fund - 497	\$ -	\$ 216,091	\$ -	\$ 216,091	\$ -
Emergency Management Preparedness Fund - 526	-	1,019,425	-	1,019,425	-
IEMA State Projects Fund - 688	-	15,553	-	15,553	-
TOTAL NON-APPROPRIATED FUNDS	\$ -	\$ 1,251,069	\$ -	\$ 1,251,069	\$ -
GRAND TOTAL - ALL FUNDS		\$ 187,480,547	\$ 27,194,865	\$ 214,675,412	

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to vendors.
- (d) Approximate lapse period expenditures do not include interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
 FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
	\$ 2,123,200	\$ 1,852,572	\$ 93,139	\$ 1,945,711	\$ 177,489
	162,500	137,208	6,911	144,119	18,381
Personal services	106,200	38,560	15,403	53,963	52,237
State contributions for social security Lump sum	1,368,500	950,357	216,321	1,166,678	201,822
Operational expenses, awards, grants, and permanent improvements	267,500	78,171	80,000	158,171	109,329
Operational expenses					
Disaster relief cost					
Subtotal Fund - 001	\$ 4,027,900	\$ 3,056,868	\$ 411,774	\$ 3,468,642	\$ 559,258

Public Act 096-0042

APPROPRIATED FUNDS

GENERAL REVENUE FUND - 001

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
Public Act 096-0042					
APPROPRIATED FUNDS					
RADIATION PROTECTION FUND - 067					
Personal services	\$ 2,926,600	\$ 2,641,036	\$ 114,627	\$ 2,755,663	\$ 170,937
State contributions to State employees' retirement system	830,500	751,036	32,614	783,650	46,850
State contributions to social security	223,900	195,014	8,555	203,569	20,331
Group insurance	527,100	446,988	19,106	466,094	61,006
Contractual services	297,500	129,891	56,606	186,497	111,003
Travel	104,900	78,106	6,720	84,826	20,074
Commodities	14,000	2,916	343	3,259	10,741
Printing	31,000	3,294	4	3,298	27,702
Equipment	46,000	4,676	30,462	35,138	10,862
Electronic data processing	24,300	21,598	-	21,598	2,702
Telecommunication services	55,700	24,243	8,033	32,276	23,424
Operation of automotive equipment	8,900	40	-	40	8,860
Lump sum					
Local responder training	373,450	7,940	-	7,940	365,510
Licensing facilities	1,350,462	600,845	122,640	723,485	626,977
Recovery and remediation	145,500	1,268	1,499	2,767	142,733
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund	316,220	265,482	-	265,482	50,738
Cost and expenses related to or in support of a public safety shared service center	180,000	137,424	7,550	144,974	35,026
Awards and grants					
Reimburse to governmental units for assistance in radiological emergencies	89,400	-	-	-	89,400
Refunds	89,400	12,113	675	12,788	76,612
Subtotal Fund - 067	\$ 7,634,832	\$ 5,323,910	\$ 409,434	\$ 5,733,344	\$ 1,901,488

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
 FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
Public Act 096-0042					
APPROPRIATED FUNDS					
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>					
Lump sum					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 145,500	\$ 67	\$ -	\$ 67	\$ 145,433
Subtotal Fund - 173	\$ 145,500	\$ 67	\$ -	\$ 67	\$ 145,433

INDOOR RADON MITIGATION FUND - 191

Lump sum					
Federally funded State indoor radon abatement program	\$ 1,250,000	\$ 65,693	\$ 19,506	\$ 85,199	\$ 1,164,801
Subtotal Fund - 191	\$ 1,250,000	\$ 65,693	\$ 19,506	\$ 85,199	\$ 1,164,801

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
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Public Act 096-0042

APPROPRIATED FUNDS

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum					
Flood mitigation assistance	\$ 5,000,000	\$ 800,624	\$ 146,928	\$ 947,552	\$ 4,052,448
Federal projects	500,000	-	-	-	500,000
Subtotal Fund - 484	\$ 5,500,000	\$ 800,624	\$ 146,928	\$ 947,552	\$ 4,552,448

FEDERAL AID DISASTER FUND - 491

Lump sum					
Federal disaster relief program	\$ 1,000,000	\$ 97,159	\$ 69,653	\$ 166,812	\$ 833,188
Hazard mitigation program	1,000,000	75,112	3,697	78,809	921,191
Awards and grants					
Federal disaster declarations	50,000,000	26,600,909	1,086,669	27,687,578	22,312,422
Hazard mitigation disaster relief	40,000,000	252,565	121,833	374,398	39,625,602
Subtotal Fund - 491	\$ 92,000,000	\$ 27,025,745	\$ 1,281,852	\$ 28,307,597	\$ 63,692,403

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
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Public Act 096-0042

APPROPRIATED FUNDS

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum					
Training and education	\$ 2,991,000	\$ 492,956	\$ 169,961	\$ 662,917	\$ 2,328,083
Terrorism preparedness and training cost	434,800,000	94,896,629	21,817,014	116,713,643	318,086,357
Subtotal Fund - 497	\$ 437,791,000	\$ 95,389,585	\$ 21,986,975	\$ 117,376,560	\$ 320,414,440

EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526

Lump sum					
Emergency management preparedness program	\$ 18,000,000	\$ 7,363,691	\$ 3,776,451	\$ 11,140,142	\$ 6,859,858
Cost and expenses related to or in support of a public safety shared service center	100,000	18,663	-	18,663	81,337
Subtotal Fund - 526	\$ 18,100,000	\$ 7,382,354	\$ 3,776,451	\$ 11,158,805	\$ 6,941,195

SEPTEMBER 11TH FUND - 588

Lump sum					
Grants, contracts, and administration	\$ 97,000	\$ 69,730	\$ 22,609	\$ 92,339	\$ 4,661
Subtotal Fund - 588	\$ 97,000	\$ 69,730	\$ 22,609	\$ 92,339	\$ 4,661

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
Public Act 096-0042					
APPROPRIATED FUNDS					
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>					
Personal services	\$ 9,703,800	\$ 8,312,297	\$ 356,547	\$ 8,668,844	\$ 1,034,956
State contributions to State employees' retirement system	2,753,900	2,363,861	101,319	2,465,180	288,720
State contributions to social security	743,700	617,648	26,568	644,216	99,484
Group insurance	1,910,800	1,473,170	56,327	1,529,497	381,303
Contractual services	2,336,100	1,364,924	599,303	1,964,227	371,873
Travel	212,200	129,181	17,192	146,373	65,827
Commodities	356,300	130,789	153,145	283,934	72,366
Printing	16,300	427	759	1,186	15,114
Equipment	996,200	205,774	575,281	781,055	215,145
Electronic data processing	446,100	238,439	139,391	377,830	68,270
Telecommunication services	1,010,700	579,234	162,508	741,742	268,958
Operation of automotive equipment	138,800	82,899	42,565	125,464	13,336
Lump sum					
Training and travel expenses	97,000	-	-	-	97,000
Cost and expenses related to or in support of a public safety shared service center	558,372	541,212	537	541,749	16,623
Awards and grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	497,218	97,495	594,713	55,287
Subtotal Fund - 796	\$ 21,930,272	\$ 16,537,073	\$ 2,328,937	\$ 18,866,010	\$ 3,064,262

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
Public Act 096-0042					
APPROPRIATED FUNDS					
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump sum					
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	\$ 215,000	\$ 138,033	\$ 10,209	\$ 148,242	\$ 66,758
Subtotal Fund - 882	\$ 215,000	\$ 138,033	\$ 10,209	\$ 148,242	\$ 66,758

RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942

Awards and grants					
Cost of establishing low-level radioactive waste disposal facility	\$ 583,940	\$ 324,389	\$ 13,044	\$ 337,433	\$ 246,507
Refunds for overpayments made by low-level waste generators	4,900	-	-	-	4,900
Subtotal Fund - 942	\$ 588,840	\$ 324,389	\$ 13,044	\$ 337,433	\$ 251,407
TOTAL APPROPRIATED FUNDS	\$ 589,280,344	\$ 156,114,071	\$ 30,407,719	\$ 186,521,790	\$ 402,758,554

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
FISCAL YEAR JUNE 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1, 2010 Through August 31, 2010	Total Expenditures Fourteen Months Ended August 31, 2010	Balances Lapsed
Public Act 096-0042					
<u>NON-APPROPRIATED FUNDS</u>					
Nuclear Civil Protection Planning Fund - 484	\$ -	\$ 29,364	\$ -	\$ 29,364	\$ -
Federal Civil Preparedness Administrative Fund - 497	-	73,536	-	73,536	-
Emergency Management Preparedness Fund - 526	-	25,000	-	25,000	-
IEMA State Projects Fund - 688	-	57,061	-	57,061	-
TOTAL NON-APPROPRIATED FUNDS	\$ -	184,961	-	184,961	\$ -
GRAND TOTAL - ALL FUNDS	\$ 156,299,032	\$ 30,407,719	\$ 186,706,751		

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to vendors.
- (d) Amounts are final and include payments made after August.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2011, 2010, AND 2009**

	FISCAL YEAR		
	2011	2010	2009
	PA 096-0956	PA 096-0042	PA 095-0731
APPROPRIATED FUNDS			
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (Net of Transfers)	\$ 20,452,400	\$ 4,027,900	\$ 13,473,700
Expenditures			
Personal services	-	1,945,711	1,720,075
State contributions to State employees' retirement system	-	-	362,493
State contributions to social security	-	144,119	127,374
Contractual services	-	-	924,639
Travel	-	-	1,389
Commodities	-	-	3,226
Printing	-	-	11,219
Equipment	-	-	72,045
Electronic data processing	-	-	10,843
Telecommunication services	-	-	148,932
Operation of automotive equipment	-	-	52,615
Lump sum			
Training and education	-	-	71,746
Disaster public relief	-	158,171	4,785,184
ILEAS/MAAS administration	-	-	121,074
Cost and expenses related to or in support of a public safety shared service center	-	-	301,384
Operational expenses, awards, grants, and permanent improvements	119,248	53,963	-
Operational expenses	2,781,327	1,166,678	-
Governor's discretionary appropriation	17,149,178	-	-
Awards and grants			
State share of individual and household grant programs for disaster declarations	-	-	2,125,335
Total Expenditures	<u>20,049,753</u>	<u>3,468,642</u>	<u>10,839,573</u>
Lapsed Balances	<u>\$ 402,647</u>	<u>\$ 559,258</u>	<u>\$ 2,634,127</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2011, 2010, AND 2009

	FISCAL YEAR		
	2011 PA 096-0956	2010 PA 096-0042	2009 PA 095-0731
APPROPRIATED FUNDS			
<u>RADIATION PROTECTION FUND - 067</u>			
Appropriations (Net of Transfers)	\$ 7,887,400	\$ 7,634,832	\$ 7,272,100
Expenditures			
Personal services	3,086,547	2,755,663	2,875,048
State contributions to State employees' retirement system	914,376	783,650	606,109
State contributions to social security	229,438	203,569	212,465
Group insurance	542,468	466,094	500,053
Contractual services	173,870	186,497	253,576
Travel	61,506	84,826	85,861
Commodities	5,459	3,259	4,480
Printing	239	3,298	8,164
Equipment	5,097	35,138	27,393
Electronic data processing	24,204	21,598	22,317
Telecommunication services	28,766	32,276	30,166
Operation of automotive equipment	32	40	-
Lump sum			
Local responder training	150,602	7,940	89,961
Licensing facilities	861,354	723,485	731,820
Recovery and remediation	-	2,767	-
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	2,364	265,482	8,108
Costs and expenses related to or in support of a public safety shared service center	174,816	144,974	148,526
Refunds	8,886	12,788	8,367
Total Expenditures	<u>6,270,024</u>	<u>5,733,344</u>	<u>5,612,414</u>
Lapsed Balances	<u>\$ 1,617,376</u>	<u>\$ 1,901,488</u>	<u>\$ 1,659,686</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2011, 2010, AND 2009**

	FISCAL YEAR		
	2011 PA 096-0956	2010 PA 096-0042	2009 PA 095-0731
APPROPRIATED FUNDS			
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>			
Appropriations (Net of Transfers)	\$ 145,500	\$ 145,500	\$ 150,000
Expenditures			
Lump sum			
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	-	67	2,506
Total Expenditures	-	67	2,506
Lapsed Balances	\$ 145,500	\$ 145,433	\$ 147,494
<u>INDOOR RADON MITIGATION FUND - 191</u>			
Appropriations (Net of Transfers)	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Expenditures			
Lump sum			
Federally funded State indoor radon abatement program	200,066	85,199	574,202
Total Expenditures	200,066	85,199	574,202
Lapsed Balances	\$ 1,049,934	\$ 1,164,801	\$ 675,798
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>			
Appropriations (Net of Transfers)	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
Expenditures			
Lump sum			
Flood mitigation assistance	572,495	947,552	466,397
Total Expenditures	572,495	947,552	466,397
Lapsed Balances	\$ 4,927,505	\$ 4,552,448	\$ 5,033,603

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2011, 2010, AND 2009

	FISCAL YEAR		
	2011 PA 096-0956	2010 PA 096-0042	2009 PA 095-0731
APPROPRIATED FUNDS			
<u>FEDERAL AID DISASTER FUND - 491</u>			
Appropriations (Net of Transfers)	\$ 92,000,000	\$ 92,000,000	\$ 82,000,000
Expenditures			
Lump sum			
Federal disaster relief program	77,054	166,812	91,750
Hazard mitigation program	530	78,809	-
Awards and grants			
Federal disaster declarations	34,474,473	27,687,578	57,987,004
Hazard mitigation disaster relief	4,917,176	374,398	3,139,517
Total Expenditures	<u>39,469,233</u>	<u>28,307,597</u>	<u>61,218,271</u>
Lapsed Balances	<u>\$ 52,530,767</u>	<u>\$ 63,692,403</u>	<u>\$ 20,781,729</u>
<u>FEDERAL CIVIL PREPAREDNESS</u>			
<u>ADMINISTRATIVE FUND - 497</u>			
Appropriations (Net of Transfers)	\$ 438,091,000	\$ 437,791,000	\$ 270,091,000
Expenditures			
Lump sum			
Training and education	723,595	662,917	709,078
Terrorism preparedness and training costs	116,650,379	116,713,643	78,132,570
Total Expenditures	<u>117,373,974</u>	<u>117,376,560</u>	<u>78,841,648</u>
Lapsed Balances	<u>\$ 320,717,026</u>	<u>\$ 320,414,440</u>	<u>\$ 191,249,352</u>
<u>EMERGENCY MANAGEMENT</u>			
<u>PREPAREDNESS FUND - 526</u>			
Appropriations (Net of Transfers)	\$ 23,600,000	\$ 18,100,000	\$ 14,465,000
Expenditures			
Lump sum			
Emergency management preparedness program	10,203,310	11,140,142	6,901,945
Costs and expenses related to or in support of a public safety shared service center	-	18,663	158,206
Total Expenditures	<u>10,203,310</u>	<u>11,158,805</u>	<u>7,060,151</u>
Lapsed Balances	<u>\$ 13,396,690</u>	<u>\$ 6,941,195</u>	<u>\$ 7,404,849</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2011, 2010, AND 2009

	FISCAL YEAR		
	2011 PA 096-0956	2010 PA 096-0042	2009 PA 095-0731
APPROPRIATED FUNDS			
<u>SEPTEMBER 11TH FUND - 588</u>			
Appropriations (Net of Transfers)	\$ 100,000	\$ 97,000	\$ 100,000
Expenditures			
Lump sum			
Grants, contracts, and administration	99,638	92,339	91,699
Total Expenditures	99,638	92,339	91,699
Lapsed Balances	\$ 362	\$ 4,661	\$ 8,301
<u>NUCLEAR SAFETY EMERGENCY</u>			
<u>PREPAREDNESS FUND - 796</u>			
Appropriations (Net of Transfers)	\$ 21,262,200	\$ 21,930,272	\$ 21,212,307
Expenditures			
Personal services	9,041,783	8,668,844	9,131,995
State contributions to State employees' retirement system	2,651,372	2,465,180	1,920,211
State contributions to social security	666,261	644,216	673,804
Group insurance	1,697,637	1,529,497	1,663,056
Contractual services	1,746,178	1,964,227	1,967,586
Travel	113,529	146,373	188,486
Commodities	226,968	283,934	314,650
Printing	162	1,186	13,844
Equipment	410,792	781,055	843,949
Electronic data processing	266,569	377,830	522,408
Telecommunication services	614,457	741,742	897,933
Operation of automotive equipment	120,069	125,464	137,126
Lump sum			
Training and travel expense	11	-	21,492
Costs and expenses related to or in support of a public safety shared service center	585,951	541,749	813,064
Awards and grants			
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	512,516	594,713	644,229
Total Expenditures	18,654,255	18,866,010	19,753,833
Lapsed Balances	\$ 2,607,945	\$ 3,064,262	\$ 1,458,474

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2011, 2010, AND 2009

	FISCAL YEAR		
	2011 PA 096-0956	2010 PA 096-0042	2009 PA 095-0731
APPROPRIATED FUNDS			
<u>SHEFFIELD FEBRUARY 1982 AGREED</u>			
<u>ORDER FUND - 882</u>			
Appropriations (Net of Transfers)	\$ 215,000	\$ 215,000	\$ 215,000
Expenditures			
Lump Sum			
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	157,063	148,242	87,939
Total Expenditures	157,063	148,242	87,939
Lapsed Balances	\$ 57,937	\$ 66,758	\$ 127,061
<u>RADIOACTIVE WASTE FACILITY</u>			
<u>DEVELOPMENT FUND - 942</u>			
Appropriations (Net of Transfers)	\$ 398,669	\$ 588,840	\$ 607,000
Expenditures			
Awards and Grants			
Cost of establishing low-level radioactive waste disposal facility	374,482	337,433	372,835
Refunds for overpayments made by low-level waste generators	50	-	450
Total Expenditures	374,532	337,433	373,285
Lapsed Balances	\$ 24,137	\$ 251,407	\$ 233,715
GRAND TOTAL, ALL APPROPRIATED FUNDS			
Appropriations (Net of Transfers)	\$ 610,902,169	\$ 589,280,344	\$ 416,336,107
Total Expenditures	213,424,343	186,521,790	184,921,918
Lapsed Balances	\$ 397,477,826	\$ 402,758,554	\$ 231,414,189

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2011, 2010, AND 2009**

	FISCAL YEAR		
	2011	2010	2009
	PA 096-0956	PA 096-0042	PA 095-0731
<u>STATE COMPTROLLER GENERAL REVENUE FUND - 001</u>			
Expenditures			
Director's salary	\$ 46,296	\$ 109,906	\$ 128,920
Assistant Director's salary	110,297	115,613	115,613
Total Expenditures	\$ 156,593	\$ 225,519	\$ 244,533
 NON-APPROPRIATED FUNDS			
Expenditures			
Nuclear Civil Protection Planning Fund - 484	\$ -	\$ 29,364	\$ -
Federal Civil Preparedness Administrative Fund - 497	216,091	73,536	110,991
Emergency Management Preparedness Fund - 526	1,019,425	25,000	38,727
IEMA State Projects Fund - 688	15,553	57,061	102,987
GRAND TOTAL, ALL NON-APPROPRIATED FUNDS	\$ 1,251,069	\$ 184,961	\$ 252,705

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) For FY 2011, expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.
- (d) For FY 2010, amounts are final and include interest payments made after August.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF CHANGES IN STATE PROPERTY
FISCAL YEARS ENDED JUNE 30, 2011 AND 2010
(Expressed in Thousands)

	FISCAL YEAR	
	2011	2010
Balance at July 1	\$ 48,157	\$ 46,967
Additions		
Purchases	4,203	2,438
Transfers from CDB	35	75
Transfers from other State agencies	137	20
	<u>4,375</u>	<u>2,533</u>
Deductions		
Deletions	944	988
Transfers to CMS	345	213
Transfers to other State agencies	56	142
	<u>1,345</u>	<u>1,343</u>
Balance at June 30	<u>\$ 51,187</u>	<u>\$ 48,157</u>

Notes:

- (a) Information was obtained from Agency records and reconciled to property reports submitted to the Office of the Comptroller and the Department of Central Management Services.
- (b) The beginning balance was adjusted to agree to Agency C-15 reports.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2011, 2010 AND 2009**

	FISCAL YEAR		
	2011	2010	2009
<u>GENERAL REVENUE FUND - 001</u>			
Federal government	\$ -	\$ 152,779	\$ 137,179
Copy fees and jury duty	12,732	1,125	2,381
Disaster relief refunds	7,839	41,688	-
Disaster relief severe storms and flood	-	-	3,852,510
Prior year refund	74	6,905	16,928
Prior year expenditure transfer	-	(9,408)	-
Subtotal Fund - 001	20,645	193,089	4,008,998
<u>RADIATION PROTECTION FUND - 067</u>			
Council of Great Lakes	14,177	53,260	47,630
Fines/penalties or violations	41,717	27,392	28,256
Industrial radiographer certification	48,500	66,000	83,250
Radiation technologist accreditation	921,474	775,650	951,355
Radioactive material license	3,465,737	3,504,698	2,179,126
Water permit	745	400	780
Reimbursement/jury duty and recoveries	56	30	-
Recovery and remediation fees	22,500	22,500	29,700
Radon licensing	131,125	127,225	65,575
Mammography installation fees	266,250	270,000	267,000
Radiation machine inspection/registration	1,806,849	1,717,418	1,685,878
Radiation image/therapeutic operation	36,450	38,800	33,850
Radiation machine services	21,300	20,700	19,900
US NRC reimbursement	28,611	-	-
Radon mitigation installer tag	315,600	233,300	-
Prior year refund	-	-	570
Subtotal Fund - 067	7,121,091	6,857,373	5,392,870
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>			
Fines/penalties or violations	-	-	190
Subtotal Fund - 173	-	-	190

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2011, 2010 AND 2009**

	FISCAL YEAR		
	2011	2010	2009
<u>IEMA STATE PROJECTS FUND - 688</u>			
Private organization or individual	-	-	80
Conference fees	-	63,937	57,749
Miscellaneous	-	6,537	280
Subtotal Fund - 688	-	70,474	58,109
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>			
Nuclear reactor annual assessment	19,334,997	19,334,997	8,457,757
Nuclear fuel storage facility	40,000	55,000	25,000
Nuclear spent fuel	160,000	104,175	216,100
Prior year refund	7,389	3,089	186
Miscellaneous	8,005	740	1,340
Subtotal Fund - 796	19,550,391	19,498,001	8,700,383
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>			
Prior Year Refund	-	12,178	-
Subtotal Fund - 882	-	12,178	-
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>			
Low level waste 13 (A) (B1)	1,679,053	726,570	52,785
Jury duty	-	-	43
Subtotal Fund - 942	1,679,053	726,570	52,828
<u>FEDERAL PROJECTS FUNDS</u>			
Indoor Radon Mitigation Fund - 191	210,542	282,993	403,176
Nuclear Civil Protection Planning Fund - 484	692,199	873,921	535,246
Federal Aid Disaster Fund - 491	32,698,284	29,646,292	60,021,731
Federal Civil Preparedness Administrative Fund - 497	121,698,235	112,065,895	92,643,157
Emergency Management Preparedness Fund - 526	13,046,290	9,638,883	7,993,032
Subtotal - Federal Funds	168,345,550	152,507,984	161,596,342
Total - All Funds	<u>\$ 196,716,730</u>	<u>\$ 179,865,669</u>	<u>\$ 179,809,720</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2011, 2010 AND 2009**

	FISCAL YEARS		
	2011	2010	2009
<u>GENERAL REVENUE FUND - 001</u>			
Deposits per Agency records	\$ 20,645	\$ 193,089	\$ 4,008,998
Add: Deposits in transit, beginning of year	-	-	25
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>20,645</u>	<u>193,089</u>	<u>4,009,023</u>
 <u>RADIATION PROTECTION FUND - 067</u>			
Deposits per Agency records	7,121,091	6,857,373	5,392,870
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>7,121,091</u>	<u>6,857,373</u>	<u>5,392,870</u>
 <u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>			
Deposits per Agency records	-	-	190
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>-</u>	<u>-</u>	<u>190</u>
 <u>INDOOR RADON MITIGATION FUND - 191</u>			
Deposits per Agency records	210,542	282,993	403,176
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>210,542</u>	<u>282,993</u>	<u>403,176</u>
 <u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>			
Deposits per Agency records	692,199	873,921	535,246
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>692,199</u>	<u>873,921</u>	<u>535,246</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2011, 2010 AND 2009**

	FISCAL YEARS		
	2011	2010	2009
<u>FEDERAL AID DISASTER FUND - 491</u>			
Deposits per Agency records	32,698,284	29,646,292	60,021,731
Add: Deposits in transit, beginning of year	-	1,708	-
Less: Deposits in transit, end of year	-	-	(1,708)
Deposits per Comptroller	<u>32,698,284</u>	<u>29,648,000</u>	<u>60,020,023</u>
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>			
Deposits per Agency records	121,698,235	112,065,895	92,643,157
Add: Deposits in transit, beginning of year	-	-	178
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>121,698,235</u>	<u>112,065,895</u>	<u>92,643,335</u>
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>			
Deposits per Agency records	13,046,290	9,638,883	7,993,032
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>13,046,290</u>	<u>9,638,883</u>	<u>7,993,032</u>
<u>IEMA STATE PROJECTS FUND - 688</u>			
Deposits per Agency records	-	70,474	58,109
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>-</u>	<u>70,474</u>	<u>58,109</u>
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>			
Deposits per Agency records	19,550,391	19,498,001	8,700,383
Add: Deposits in transit, beginning of year	-	-	3,393
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>19,550,391</u>	<u>19,498,001</u>	<u>8,703,776</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2011, 2010 AND 2009**

	FISCAL YEARS		
	2011	2010	2009
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>			
Deposits per Agency records	-	12,178	-
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	-	12,178	-
 <u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>			
Deposits per Agency records	1,679,053	726,570	52,828
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	1,679,053	726,570	52,828
 TOTAL - ALL FUNDS			
Deposits per Agency records	196,716,730	179,865,669	179,809,720
Add: Deposits in transit, beginning of year	-	1,708	3,596
Less: Deposits in transit, end of year	-	-	(1,708)
Deposits per Comptroller	<u>\$ 196,716,730</u>	<u>\$ 179,867,377</u>	<u>\$ 179,811,608</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

Explanations were obtained for expenditures with a variance of at least 20% and \$100,000 between fiscal years 2011 and 2010.

APPROPRIATED FUNDS	2011	2010
<u>GENERAL REVENUE FUND - 001</u>		
Personal services	\$ –	\$ 1,945,711
State contributions to social security	–	144,119
Lump sum		
Disaster public relief	–	158,171
Operational expenses	2,781,327	1,166,678
Governor’s discretionary appropriation	17,149,178	–

For fiscal year 2011, the General Assembly changed the appropriation process for operating expenses that were paid from the General Revenue Fund. The Agency received a lump sum appropriation for operational expenses, including personal services, State contributions to social security, and disaster public relief expenditures, rather than individual appropriations designated for specific purposes. The increase in the Governor’s discretionary appropriation was due to the reimbursement made to Federal Emergency Management Agency (FEMA) for Other Needs Assist Program totaling \$14.3 million. For this particular program, FEMA pays the grantee directly, and the State is responsible for 25% of the cost. The other \$2.8 million increase was due to the 2011 blizzard, flood, and mission assignments from FEMA.

RADIATION PROTECTION FUND - 067

Lump sum		
Local responder training	\$ 150,602	\$ 7,940
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	2,364	265,482

The increase in local responder training expenses was due to a contractor hired to complete a fund balance research project. Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project decreased because no staff was paid from this line item in fiscal year 2011.

INDOOR RADON MITIGATION FUND - 191

Lump sum		
Federally funded State indoor radon abatement program	\$ 200,066	\$ 85,199

The increase of \$114,867 was due to the budget allocation in year 3 for grant spending. Fiscal year 2011 is the third and last year of the grant program and the Agency incurred higher expenditures this year compared to fiscal year 2010.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

	2011	2010
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APPROPRIATED FUNDS

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum		
Flood mitigation assistance	\$ 572,495	\$ 947,552

Expenditures for fund 484 decreased in fiscal year 2011 due to lesser projects completed by subrecipients. In fiscal year 2010, DeKalb City had a large project reimbursed for the demolition of five flood prone homes.

FEDERAL AID DISASTER FUND - 491

Awards and grants		
Federal disaster declarations	\$34,474,473	\$27,687,578
Hazard mitigation disaster relief	4,917,176	374,398

In fiscal year 2011, there were several major disasters including the July 2010 storms and flooding and the severe winter of 2011, thus the awards and grants expenditures increased by about \$11 million.

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796

Equipment	\$ 410,792	\$ 781,055
Electronic data processing	266,569	377,830

The decrease in equipment and electronic data processing expenditures in fiscal year 2011 was due to less funding available in 2011, which resulted in less expenditures during the fiscal year.

NON-APPROPRIATED FUNDS

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Total expenditures	\$ 216,091	\$ 73,536
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The increase of \$142,555 was due to the Illinois Terrorism Task Force instituting a stricter policy in reconciling payments as part of the federal's sub-recipient monitoring program, which resulted in higher refunds of federal grants in fiscal year 2011.

EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526

Total expenditures	\$ 1,019,425	\$ 25,000
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The increase was due to the drawing of \$620 thousand for payroll during the possible federal government shutdown. In addition, \$399 thousand was refunded to FEMA for fiscal year 2010 expenditures drawn from fiscal year 2009 grant.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

Explanations were obtained for expenditures with a variance of at least 20% and \$100,000 between fiscal years 2010 and 2009.

APPROPRIATED FUNDS	<u>2010</u>	<u>2009</u>
<u>GENERAL REVENUE FUND - 001</u>		
State contributions to State employees' retirement system	\$ —	\$ 362,493
Contractual services	—	924,639
Telecommunication services	—	148,932
Lump sum		
Disaster public relief	158,171	4,785,184
ILEAS/MAAS administration	—	121,074
Cost and expenses related to or in support of a public safety shared service center	—	301,384
Operational expenses	1,166,678	—
Awards and grants		
State share of individual and household grant programs for disaster declarations	—	2,125,335

For fiscal year 2010, the General Assembly changed the appropriation process for operating expenses that were paid from the General Revenue Fund. The Agency received a lump sum appropriation for operational expenses, including State contributions to State employees' retirement system, contractual services, telecommunication services, ILEAS/MAAS administration expenditures, and cost and expenses related to or in support of a Public Safety Shared Services Center, rather than individual appropriations designated for specific purposes. For disaster public relief and awards and grants, expenditures vary according to disasters that occur. In fiscal year 2009, there was a large project due to the June 2008 flood. As the disaster occurred during the fiscal year, transition and immediate assistance to victims were necessary thus, General Revenue funds were used and expended which resulted in fiscal year 2009 expenditures to be higher than fiscal year 2010.

<u>RADIATION PROTECTION FUND - 067</u>		
State contributions to State employees' retirement system	\$ 783,650	\$ 606,109
Lump sum		
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	265,482	8,108

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2010	2009
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APPROPRIATED FUNDS

RADIATION PROTECTION FUND - 067 (CONTINUED)

The increase in State contributions to State employees' retirement system was due to an increase in the calculated contribution rate from 21.08% in fiscal year 2009 to 28.5% in fiscal year 2010. Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project increased because a staff was paid for one month from this line item in fiscal year 2010.

INDOOR RADON MITIGATION FUND - 191

Lump sum		
Federally funded State indoor radon abatement program	\$ 85,199	\$ 574,202

The decrease of about \$489 thousand was due to the budget allocation in year 2 for grant spending. Fiscal year 2010 is the second year of the grant program and the agency incurred lower expenditures this year compared to fiscal year 2009.

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum		
Flood mitigation assistance	\$ 947,552	\$ 466,397

Expenditures for this fund increased in fiscal year 2010 due to a large project reimbursed for the demolition of five flood prone homes in DeKalb City.

FEDERAL AID DISASTER FUND - 491

Awards and grants		
Federal disaster declarations	\$ 27,687,578	\$57,987,004
Hazard mitigation disaster relief	374,398	3,139,517

Expenditures for awards and grants vary according to disasters that occurred. During fiscal year 2009, there were additional reimbursements made to local governments for cost associated with federal disasters in the current and prior years.

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum		
Terrorism preparedness and training costs	\$116,713,643	\$78,132,570

The increase of about \$39 million was due to higher grant awards in fiscal year 2010 compared to fiscal year 2009. In addition grant extensions were approved resulting in more grants being open and expenditures being incurred.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

APPROPRIATED FUNDS	2010	2009
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>		
Lump sum		
Emergency management preparedness program	\$ 11,140,142	\$ 6,901,945
Cost and expenses related to or in support of a public safety shared service center	18,663	158,206

The increase of about \$4 million was due to higher grant awards in fiscal year 2010 compared to fiscal year 2009. In addition, grant extensions were approved resulting in more grants being open and expenditures being incurred. The cost and expenses related to or in support of a public safety shared service center decreased due to payroll not included in the Emergency Management Preparedness grant application in fiscal year 2010.

<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>		
State contributions to State employees' retirement system	\$ 2,465,180	\$ 1,920,211
Electronic data processing	377,830	522,408
Lump sum		
Cost and expenses related to or in support of a public safety shared service center	541,749	813,064

The increase in State contributions to State employees' retirement system was due to an increase in the calculated contribution rate from 21.08% in fiscal year 2009 to 28.5% in fiscal year 2010. The decrease in electronic data processing expenditures and cost of expenses related to or in support of a public safety shared service center was due to less funding available in fiscal year 2010 which resulted in less expenditures during the fiscal year.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

Explanations were obtained for receipts with a variance of at least 20% and \$100,000 between fiscal years 2011 and 2010.

	2011	2010
<u>GENERAL REVENUE FUND - 001</u>		
Federal government	\$ -	\$ 152,779

Fiscal year 2010 receipts included reimbursements from the federal government for March 2006 Tornado and Hurricane Katrina assistance.

<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>		
All receipts	\$ 692,199	\$ 873,921

Receipts for this fund fluctuate according to expenditures. Fiscal year 2010 receipts included Pre-Disaster Mitigation (PDM) reimbursements for federal fiscal years 2006 and 2009 totaling to about \$874 thousand. Fiscal year 2011 receipts included reimbursements for federal fiscal years 2006, 2007 and 2009 for totaling to about \$692 thousand. Expenditures for these years were diminishing resulting in the decrease in the receipts.

<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>		
All receipts	\$13,046,290	\$9,638,883

The increase of \$3,407,407 was due to the grant award and the number of open grants increased in fiscal year 2011. In addition, the older grants (FFY07 Suppl, FFY08, FFY09) received extensions and many of their expenditures were paid in fiscal years 2010 and 2011.

<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATIONS FUND - 942</u>		
Low level waste 13 (A) (B1)	\$1,679,053	\$ 726,570

The increase of \$952 thousand was due to a variation in the following factors: (1) the amount of waste stored and shipped during the period, and (2) the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

Explanations were obtained for receipts with a variance of at least 20% and \$100,000 between fiscal years 2010 and 2009.

	2010	2009
<u>GENERAL REVENUE FUND - 001</u>		
Disaster relief severe storms and flood	\$ -	\$ 3,852,510

In fiscal year 2009, the Agency received reimbursement for the June 2008 flooding. Nothing was received in fiscal year 2010.

<u>RADIATION PROTECTION FUND - 067</u>		
Radioactive material license	\$ 3,504,698	\$ 2,179,126
Radon mitigation installer tag	233,300	-

Receipts fluctuates annually according to new licenses billed, licenses terminated, additional billable sites, termination of additional sites, general amendments of category changes, and full cost charges based on hourly rates vary. There was not a significant change in the number of licenses billed in fiscal year 2011 from fiscal year 2010 or from fiscal year 2010 to fiscal year 2009, however there has been a significant change in the amount of revenues collected during these years due to additional billable sites, general amendments of category changes, and full cost charges based on hourly rates. The increase in radon mitigation installer tag receipts was due to a new billable program in federal fiscal year 2010 which did not exist in the prior year.

<u>INDOOR RADON MITIGATION FUND - 191</u>		
All receipts	\$ 282,993	\$ 403,176

Revenues vary according to expenditures reimbursed. Participation/expenditures in radon programs vary from year to year and fiscal year 2010 expenditures were lower compared to fiscal year 2009, resulting in a decrease in receipts of \$120,183.

<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>		
All receipts	\$ 873,921	\$ 535,246

Receipts for this fund fluctuate according to expenditures. In fiscal year 2010, total increase in receipts was due to the Pre-Disaster Mitigation (PDM) reimbursements. During fiscal year 2010, DeKalb City had large project reimbursed for the demolition of five flood prone homes.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2010	2009
<u>FEDERAL AID DISASTER FUND - 491</u>		
All receipts	\$ 29,646,292	\$60,021,731

Receipts vary according to disasters declared, size of disasters and expenditures submitted for reimbursement. During FY 2009, the June 2008 flooding reimbursement was received, which totaled over \$30 million.

<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
All receipts	\$112,065,895	\$92,643,157

The increase of \$19,422,739 was due to larger grant award amounts in fiscal year 2010 compared to fiscal year 2009. In addition, the variance was also due to the combination of the following factors: The FFY06 Homeland Security Grant Program closed on June 30, 2010. Cook County and the City of Chicago submitted invoices near the end of that grant, causing a large increase in Urban Area Security Initiative expenditures and receipts in fiscal year 2010. This increase was offset by the decrease in receipts from Law Enforcement Terrorism Prevention Program (LETPP). Effective FFY2008, IEMA is no longer the administrator for the program.

<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>		
All receipts	\$ 9,638,883	\$ 7,993,032

The increase of \$1,645,851 was due to an increase in grant award amounts and the number of open grants in fiscal year 2010. In addition, the older grants (FFY07 Suppl, FFY08, FFY09) received extensions and many of their expenditures were paid in fiscal year 2010.

<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>		
Nuclear reactor annual assessment	\$19,334,997	\$ 8,457,757
Nuclear spent fuel	104,175	216,100

The increase of \$10,877,240 in nuclear reactor annual assessment was due to variations in receipts across State fiscal years and the fact that these fees are assessed based on a mandated fund balance which causes variations in the amounts collected each year. The decrease in nuclear spent fuel was due to a variation in the following factors: (1) the number of spent fuel shipments through the State of Illinois, and (2) the number of casks shipped and the mileage involved.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2010	2009
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATIONS FUND - 942</u>		
Low level waste 13 (A) (B1)	\$ 726,570	\$ 52,785

The increase of \$673,785 was due to a variation in the following factors: (1) the amount of waste stored and shipped during the period, and (2) the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2011**

Explanations were obtained for lapse period expenditures for fiscal year 2011 that accounted for more than 20% and \$100,000 of the total expenditures for the fiscal year.

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
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RADIATION PROTECTION FUND - 067

Lump sum

Local responder training	\$ 149,846	\$ 150,602	99%
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There were two major contracts that were ongoing during the lapse period. These contracts were for professional services for the GAAP package reconciliation and Radioactive Materials Licensing Staff review. All costs were incurred before June 30, 2011, but not billed until after July 1, 2011.

FEDERAL AID DISASTER FUND - 491

Awards and grants

Federal disaster declarations	\$ 10,474,178	\$ 34,474,473	30%
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Spending for the 2011 severe winter continued through lapse period. All costs were incurred before June 30, 2011, but not billed until after July 1, 2011.

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum

Training and education	\$ 169,222	\$ 723,595	23%
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During lapse, invoices were received from the University of Illinois - Springfield for training and education from March through June 2011, but not billed until after July 1, 2011.

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796

Contractual services	\$ 488,952	\$ 1,746,178	28%
Equipment	239,159	410,792	58%
Electronic data processing	189,625	266,569	71%
Telecommunication services	258,286	614,457	42%

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2011**

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796 (CONTINUED)

Contractual services expenditures include payments for facilities management costs and manpower services. Equipment expenditures include payments for Environmental Monitoring and Radiochemistry Laboratory equipment purchases. Electronic data processing expenditures include payments for computer purchases. Slow procurement process forced late payment of goods. In addition, disaster assistance took precedence over EDP purchase, resulting to the majority of expenditures being incurred during the lapse period. Telecommunication expenditures included monthly payments to Central Management Services for desk phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and payments to other vendors for satellite phones, radio equipment and services. All these costs were incurred on or before June 30, 2011, but not billed until after July 1, 2011.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2010**

Explanations were obtained for lapse period expenditures for fiscal year 2010 that accounted for more than 20% and \$100,000 of the total expenditures for the fiscal year.

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
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FEDERAL AID DISASTER FUND - 491

Awards and grants

Hazard mitigation disaster relief	\$ 121,833	\$ 374,398	33%
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Spending for the 2010 severe winter continued through lapse period. All costs were incurred before June 30, 2010, but not billed until after July 1, 2010.

EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526

Lump sum

Emergency management preparedness program	\$ 3,776,451	\$ 11,140,142	34%
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The federal fiscal year 2010 grant was not awarded until May 14, 2010, which resulted in quarterly grant payments not being made until lapse period.

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796

Contractual services	\$ 599,303	\$ 1,964,227	31%
Commodities	153,145	283,934	54%
Equipment	575,281	781,055	74%
Electronic data processing	139,391	377,830	37%
Telecommunication services	162,508	741,742	22%

Contractual services expenditures include payments for facilities management costs and manpower services. Commodities expenditures include payment for June invoices for various commodities expenditures. Due to the slow invoice processing between the Agency and the Public Safety Shared Services Center (PSSSC), majority of the expenditures were paid during lapse period. Equipment expenditures include payments for Environmental Monitoring and Radiochemistry Laboratory equipment purchases. Electronic data processing expenditures include payments for computer and software purchases. Telecommunication expenditures included monthly payments to Central Management Services for desk phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and payments to other vendors for satellite phones, radio equipment and services. All these costs were incurred on or before June 30, 2011, but not billed until after July 1, 2010.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
FISCAL YEARS ENDED JUNE 30, 2011, 2010 AND 2009
(Expressed in Thousands)

2011

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 99	\$ 109	\$ 4	\$ 1	\$ 83	\$ 330	\$ -	
Nuclear Safety Emergency Preparedness Fund - 796	78	-	-	3	-	81	-	
Radioactive Waste Facility Development and Operation Fund - 942	-	-	3	-	-	3	-	
	\$ 177	\$ 109	\$ 7	\$ 4	\$ 83	\$ 414	\$ -	

2010

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 88	\$ 4	\$ 2	\$ 5	\$ 72	\$ 198	\$ -	
Nuclear Safety Emergency Preparedness Fund - 796	43	-	-	-	-	43	-	
Radioactive Waste Facility Development and Operation Fund - 942	736	-	1	-	-	737	-	
	\$ 867	\$ 4	\$ 3	\$ 5	\$ 72	\$ 978	\$ -	

2009

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 386	\$ 12	\$ 81	\$ 134	\$ 21	\$ 64	\$ 698	
Nuclear Safety Emergency Preparedness Fund - 796	5	-	-	-	-	-	5	
Radioactive Waste Facility Development and Operation Fund - 942	1	-	368	-	-	-	369	
	\$ 392	\$ 12	\$ 449	\$ 134	\$ 21	\$ 64	\$ 1,072	

Notes:

- (1) Radiation Protection Fund receivables are for licenses and civil penalties. Receivables for all other funds are licenses and fees.
- (2) Receivables are collected by the Illinois Emergency Management Agency. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF RELEASES AND EXPENDITURES FROM
GOVERNOR'S DISASTER RELIEF FUND
FOR THE TWO YEARS ENDED JUNE 30, 2011
(NOT EXAMINED)**

FISCAL YEAR 2011

The language requirement to obtain the Governor's approval for expenditure of the funds by submitting a "Release of Funds" request was omitted in the approved appropriation bill for IEMA, therefore it was not necessary to provide a request for the expenditure of these funds. However the budgeted items were as follows:

	<u>Total Budgeted</u>	<u>Total Expended</u>
Costs to respond to the January/February winter storms causing white-out conditions and a blizzard.	\$ 10,000	\$ 4,811
Payments to the federal government to cover the State's 25% match for individual Group Flood Insurance Premiums from various declared federal disasters.	27,225	24,773
To cover costs for response to flooding in Northern Illinois on July 23, 2010.	<u>50,000</u>	<u>35,311</u>
Total Fiscal Year 2011	<u><u>\$ 87,225</u></u>	<u><u>\$ 64,895</u></u>

FISCAL YEAR 2010

	<u>Total Budgeted</u>	<u>Total Expended</u>
To cover costs for debris removal as a result of heavy rain and extremely high winds in Southern Illinois on May 8, 2009.	\$ 80,000	\$ 80,000
To cover costs for State's response to federally declared public health threat of the virus known as Swine Influenza A (H1N1) and to cover costs of press release bills for response to Hurricane Gustav and the Southern Illinois Ice Storms.	82,000	70,674
A continuation for disaster response to June 2008 flooding and to cover payments to Federal Emergency Management Agency for the State's 25% match for federally declared disasters for the Other Needs Assistance Program as a result of damage to individual homes due to heavy rainfall, high winds and tornadoes in Illinois during June 2008 and charges for the H1N1 press releases.	<u>105,500</u>	<u>7,497</u>
Total Fiscal Year 2010	<u><u>\$ 267,500</u></u>	<u><u>\$ 158,171</u></u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

AGENCY FUNCTIONS AND PLANNING PROGRAM

Agency Functions

The Illinois Emergency Management Agency Act (20 ILCS 3305 et seq.) established the Illinois Emergency Management Agency (Agency) and authorized the establishment of emergency management programs in the State's political subdivision. The Agency authorizes emergency management programs within political subdivisions of the State and its duties include:

- Developing emergency operations plan provisions for hazardous chemical emergencies.
- Assessing emergency response capabilities related to hazardous chemical emergencies.
- Coordinating the overall emergency management program of the State, cooperating with local governments, the federal government and any private agency or entity in implementing emergency preparedness programs for mitigation, preparedness, response, and recovery.
- Developing a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with Section 65 of the Department of Nuclear Safety Law of 2004 (20 ILCS 3310) and in the development of the Illinois Nuclear Safety Preparedness program in accordance with Section 8 of the Illinois Nuclear Safety Preparedness Act.
- Coordinating with the Department of Public Health with respect to planning for and responding to public health emergencies.
- Preparing, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters.
- Promulgate rules for political subdivision emergency operations plans that are not inconsistent with applicable federal laws and regulations.
- Review and approve emergency operations plans for those political subdivisions required to have emergency services.
- Promulgate rules and requirements for the political subdivision emergency management exercises of emergency operations plans.
- Determine requirements of the State and its political subdivisions for food, clothing, and other necessities in the event of a disaster.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

AGENCY FUNCTIONS AND PLANNING PROGRAM

Agency Functions (Continued)

- Establish a register of persons with training and skills and government and private response resources for use in a disaster.
- Expand the earthquake awareness program and its efforts to distribute earthquake preparedness materials.
- Disseminate all information on water levels for rivers and streams pertaining to potential flooding supplied by the Division of Water Resources and the Department of Natural Resources.
- Develop agreements with medical supply and equipment firms to supply resources as necessary to respond to an earthquake or other disaster.

The Agency has an Emergency Operations Center (EOC) where representatives of various agencies assemble in the EOC to provide a coordinated effort toward problem resolution when emergencies and disasters occur.

The Agency's Telecommunications Center is the primary notification center for the Emergency Alert System (EAS) in Illinois. In addition to providing telecommunication service for the Agency staff responsibilities, the Agency Telecommunication Center provides telephone answering, paging, statewide radio dispatching, telefaxing, and message service for ten State agencies and the American Red Cross. The Communications Section of this center is the statewide activator point for EAS for all radio, television, and cable companies in the State.

The Illinois Terrorism Task Force is a working partner within the Agency centralizing coordination and communication among various entities in the federal, State, regional, and local levels to help implement the State's plan for domestic preparedness against acts of terrorism.

There are eight Regional Offices throughout Illinois. Staffing for each of these offices includes a Regional Coordinator. These offices facilitate the efforts of local (county and municipal) Emergency Services and Disaster Agencies, elected officials, response agencies, and voluntary organizations to save lives and protect property. Regional offices are in Springfield, Des Plaines, Dixon, Seneca, Champaign, Collinsville, Flora, and Marion. The Disaster Recovery Office and Fiscal Services are located at 1035 Outer Park in Springfield, and Support Services such as the Print Shop and Motor Pool are located at 4800 Rodgers Street in Springfield.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

Agency Functions (Continued)

The Director's Office is responsible for all functions of the Agency and completion of the statutory and contractually assigned duties and responsibilities of the Agency. The Director maintains an office at the Dirksen facility in Springfield and in the Chicago facility. Senior staff reporting to the Director includes the Assistant Director, Bureau Chiefs, an Administrative Assistant, Chief Legal Counsel, Policy Advisors, Legislative Liaison, Strategic Planning, and an Emergency Management Senior Advisor.

The Bureau of Fiscal Management represents the Agency on budgeting and accounting issues and develops the annual appropriations requests to the General Assembly and Federal Emergency Management Agency (FEMA). This Bureau also implements the Business Enterprise Program, reports to the Intergovernmental Cooperation Commission and the Office of the State Comptroller's Liaisons. Other functions include purchasing and implementing contracts.

The Assistant Director is responsible for the Division of Nuclear Safety which includes the Bureau of Radiation Safety, the Bureau of Environmental Safety and the Bureau of Nuclear Facility Safety.

The Bureau of Disaster Assistance and Preparedness administers Mitigation and Infrastructure, Catastrophic Preparedness, Hazardous Materials, and Radiological Emergency Preparedness.

The Bureau of Operations administers the Training and Exercise Program, Support Services, the Mobile Information Command Center, State Emergency Operations Center, and the Regional Offices. This Bureau serves as the core of the Agency's function of managing and coordinating response to all natural and technological disasters, including terrorism.

The Bureau of Nuclear Facility Safety administers the Nuclear Monitoring Design program, the Nuclear Effects Analysis program, the Nuclear Facility Analysis program, and the Nuclear Facility Inspection programs. Illinois currently has eleven operating nuclear power reactors located at six sites. This Bureau monitors all Illinois nuclear power plants and areas surrounding them to ensure the safe and efficient operation of these facilities and to monitor potential public health hazards.

The Bureau of Environmental Safety administers Radiochemistry Laboratory and Field Analysis programs, Environmental Monitoring, Low-Level Radioactive Waste and Decommissioning program, and Transportation Safeguards and Preventive Detection program. The Bureau is responsible for combining all programmatic activities associated with monitoring potential

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

Agency Functions (Continued)

contamination of the environment and protecting the general public from excessive radiation exposure in the environment.

The Bureau of Radiation Safety performs X-ray machine inspections, administers registration and certification of radiation machine operators, and does inspections of and enforcement for radiation machines and issues radioactive licenses. The Bureau inspects more than 27,000 radiation machines and issues more than 1,100 radioactive materials licenses.

Agency Planning Program

Strategic goals and objectives outline the medium and long-term achievements for the Agency. Balanced against the strategic priorities, goals and objectives provide the mechanism necessary for the Agency to measure achievement, identify areas for improvement, and ultimately better prepare the State. Throughout strategic planning years 2011-2013, the Agency expects to seek growth, improvement, and sustainment using objectives driven process models. Ultimately, the strategic goals and objectives will promote cost efficiency, improve employee morale, support local jurisdictions, carry-out the Agency's core values, and advance the State's ability to respond to and recover from disaster.

The Agency's strategic goals are as follows:

1. Collaboration and Coordination - Collaborate with all stakeholders and partners throughout Illinois and nationally to achieve integrated and comprehensive preparedness capabilities.
2. Program Administration and Enhancement - Implement processes to promote professionalism in emergency management and homeland security programs statewide, for the enhancement and improvement of existing posture.
3. Program Finance and Authorities - Implement procedures to expeditiously receive and expend funding in support of the Agency's preparedness, mitigation, response, recovery, and prevention programs, while maintaining a process to monitor, evaluate, and implement regulatory change to ensure the continuation and effectiveness of Illinois' emergency management programs.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

Agency Planning Program (Continued)

4. Hazard Assessment and Risk Reduction - Maintain mitigation, prevention, and security programs to reduce the risk associated with, or to remove potential effects from, natural, technological, and human-caused hazards.
5. Comprehensive Planning and Preparedness - Develop and maintain plans, procedures, and processes to enhance comprehensive preparedness levels and capabilities necessary for the protection of the public, critical infrastructure, and environment throughout response to and recovery from disaster.
6. Public Education and Information - Maintain direct contact with, and provide assistance to, the public through cost-efficient leveraging of technologies capable of promoting individual and community preparedness prior to, during, and after disaster strikes.
7. Comprehensive Training and Exercises - Develop, implement, conduct, and assess training and exercises to prepare responders to the range of hazards confronting Illinois for timely and effective response and recovery required for protection of the public, critical infrastructure, and the environment.
8. Response and Recovery - Sustain and enhance Illinois' response and recovery posture to safely, efficiently, and collaboratively equip and maintain response and recovery capabilities necessary for the protection of the public, critical infrastructure, and environment.
9. Prevention and Security - Implement and enhance processes for effective identification, deterrence, and prevention of threats through cost-efficient and coordinated collaboration among all stakeholders internal and external to Illinois.
10. Communications and Warning - Provide and maintain state of the art communications and warning capabilities and technology in support of emergency management, homeland security, and nuclear safety preparedness to ensure cross-discipline, cross-agency and cross-jurisdictional interoperable communications in Illinois, as well as neighboring state.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

AVERAGE NUMBER OF EMPLOYEES

The following was prepared from Agency records and presents the average number of agency employees.

Fund	Fiscal Year		
	2011	2010	2009
General Revenue Fund - 001	25	31	32
Radiation Protection Fund - 067	34	39	42
Federal Aid Disaster Fund - 491	-	2	-
Federal Civil Preparedness Administrative Fund - 497	8	7	7
Emergency Management Preparedness Fund - 526	33	30	14
Nuclear Safety Emergency Preparedness Fund - 796	119	114	122
Sheffield February 1982 Agreed Order Fund - 882	1	1	1
Radioactive Waste Facility Development and Operation Fund - 942	3	3	3
Total Annual Headcount	223	227	221

EMERGENCY PURCHASES

During the fiscal year ended June 30, 2011, the Agency had the following emergency purchase:

Vendor	Description	Amount
Hanson Professional Services, Inc.	Professional service contract to avoid losing critical technical oversight for radiological cleanup activities on properties in West Chicago and surrounding DuPage County.	\$ 167,046

During the fiscal year ended June 30, 2010, the Agency did not have an emergency purchase.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

The following are major accomplishments for the two years ended June 30, 2011:

Emergency Management

- Coordinated State response to February 2011 blizzard that affected the northern half of Illinois. As a result, more than 4,000 motorists were assisted and undoubtedly lives were saved. With the response phase over, the Agency is now working with county emergency management officials to gather information about storm-related expenses that could support a potential request from Governor Quinn for federal assistance. That assistance could help local governments receive reimbursement of 75 percent of their eligible storm-related expenses.
- Coordinated State response to June 2010 tornadoes in North Central Illinois and July 2010 flooding throughout much of Northern Illinois. Following each disaster, the Agency worked closely with local and federal agencies on thorough damage assessments that resulted in a U.S. Small Business Administration declaration to help people and businesses affected by the June tornado, as well as a federal disaster declaration through FEMA for the July floods. With nearly \$330 million in federal grants provided to affected residents in seven counties and nearly 4.7 million reimbursed to local governments in eight counties, this flooding event was deemed the largest disaster in the history of FEMA Region V.
- Demonstrated 100 percent compliance with 63 rigorous standards in order to receive reaccreditation from the Emergency Management Accreditation Program (EMAP). The organization also recognized Illinois for three “best practices” for its interoperable communication capabilities, implementation of an interagency strategic planning cell and strategic use of federal funding.
- Increased the amount of federal Emergency Management Performance Grant (EMPG) fund going to local units of government by 33%, from \$3 million to \$4 million in 2010, due to effective management of the program.
- Built and maintained one of the most robust mutual aid systems in the nation, including statewide mutual aid in the disciplines of fire, law enforcement, emergency management, public health and last year added public works. This mutual aid network provides assistance in Illinois on an almost daily basis and was integral to the nation’s response to hurricanes Katrina and Rita and other large-scale disasters.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) (CONTINUED)

- Established a multi-agency Planning Cell co-led by the Agency and the National Guard and including State Police, Transportation and Public Health. The mission is to create Incident Action Plans and disaster response checklists to make State and local governments even better prepared to respond to disasters.
- Finalized a first-ever agreement with the Radio Amateur Civil Radio Services (RACES), the statewide amateur radio organization to provide fail-safe communications backup to the State.
- Hosted an earthquake summit for local officials in Southern Illinois to help communities better prepare for earthquakes along the New Madrid or Wabash Valley Seismic Zones.
- Established the Ready Illinois website as the source for preparedness information and up-to-the-moment information about on-going disasters. During the recent blizzard, the website received more than 2.2 million hits over a three-day period.
- Collaborated with FEMA Region V, Argonne National Laboratory, U.S. Department of Homeland Security - Office of Science and Technology and Chicago Office of Emergency Management and Communications to begin work on developing actionable response plans, procedures, policies and guidelines for an Improvised Nuclear Device (IND) detonation. To date, two summits have been held, one for response agencies and one for local officials. A series of three workshops addressing a variety of topics begins in late February.

Homeland Security

- Ranked in the top 4% of the nation's states and territories each of the past two years with regard to the effectiveness of the Agency's Homeland Security plan and programs. These rankings are the result of a national peer review by the U.S. Department of Homeland Security.
- Cited as a national best practice following a 2009 programmatic audit by the U.S. Homeland Security Office of the Inspector General, who cited the statewide partnerships that have been built through the Illinois Terrorism Task Force (ITTF).
- Created a \$4 million competitive grants program through the ITTF to upgrade emergency operations centers at the county and local levels throughout the State.
- Established and equipped Regional Training Centers throughout the State for local fire and police responders.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) (CONTINUED)

- Helped create three State Weapons of Mass Destruction teams that have unique abilities to carry out special tactical operations in a biological, chemical or hazardous materials “hot zone.” Creation of these teams earned Illinois the national “Innovations in Homeland Security Award” from the Kennedy School of Government at Harvard.
- Received unanimous approval from the federal government in 2008 for the State Communications Interoperable Plan (SCIP).
- Created a Grants Management System that will better help respond to Freedom of Information Act (FOIA), media or legislative requests by tracking homeland security expenditures by location or legislative district. The Agency/ITTF system is being considered for use by other State agencies.
- Recognized in 2010 by the U.S. Department of Homeland Security as a national finalist for having one of the top Citizen Corps programs in the country.
- Launched several public outreach initiatives during the past two years, including making the Ready Illinois web site multi-lingual, creating new radio and TV public service announcements, development of a preparedness activity book for children, and development of an interactive earthquake preparedness game for school children titled “The Day the Earth Shook,” which is available to download or play on the Ready.Illinois.gov web site.

Nuclear Safety

- Received high marks for regulating radioactive materials following a comprehensive review of the State’s Agreement State Program by the U.S. Nuclear Regulatory Commission (NRC).
- Created and implemented the nation’s first program to design and deploy personal radiation detection devices to law enforcement and fire personnel. To date, more than 850 detectors have been distributed to first responders, and plans call for the distribution of 2,000 additional detectors by the end of 2011.
- Continued inspecting nearly 360 mammography facilities in Illinois annually to ensure the equipment is operating properly and facility staff is qualified to perform and interpret the life-saving tests. Illinois’ program was commended for exemplary work by the U.S. Food and Drug Administration (FDA) following the federal agency’s annual review in 2010.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2011**

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) (CONTINUED)

- Continued registration and inspection of more than 33,400 radiation-producing machines and devices in more than 11,300 facilities throughout Illinois to ensure the safe use of such equipment. Also continued registration and inspection of nearly 750 radioactive materials licensees.
- Launched several initiatives to increase public awareness of the health hazards related to radon. The Agency's radon program sponsored a YouTube radon video contest for high school students, a poster contest for elementary school students, a workshop for doctors and healthcare workers, and an awareness campaign in Southern Illinois during 2010.
- Continued work on upgrading the Gamma Detection Network (GDN) surrounding each nuclear power plant in Illinois. The project will increase reliability of the system that provides round-the-clock data regarding potential releases from the plant and result in a significant cost savings to the State.
- Worked with representatives from several communities on an exemption to the Agency's radioactive material licensing regulations to allow communities to utilize alternative disposal options (i.e., land application and landfill disposal) for water treatment and sewage sludges containing naturally occurring radium. Without the exemption, the communities would have had to comply with detailed and potentially expensive radioactive material licensing requirements, as well as pay for the costly disposal. The exemption is expected to be adopted in the next few weeks.
- Ensured that the State will receive nearly \$40 million into a trust account specifically established for remediation of the thorium-contaminated Rare Earths Facility (REF) in West Chicago. The site is owned by Tronox LLC. The Agency was actively involved in drafting the settlement agreement, trustee agreement and release documents related to the financial assurance in order to be assured remediation of the REF will continue and is fully funded. The funds are expected to be transferred into the West Chicago trust account for the REF in mid-February.