

**STATE OF ILLINOIS  
ILLINOIS COUNCIL ON  
DEVELOPMENTAL DISABILITIES**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2009**

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

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2009

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STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COUNCIL OFFICIALS

Executive Director	Dr. Sheila T. Romano, Ed. D.
Director of Operations	Ms. Kerry Flynn
Director of Program and Planning	Ms. Sandy Thurston Ryan
Chief Fiscal Officer	Ms. Janinna Hendricks

*Council offices are located at:*

830 S. Spring Street  
Springfield, IL 62704

James R. Thompson Center  
100 W. Randolph 10-600  
Chicago, IL 60601

*Illinois Council on  
Developmental Disabilities*

Lester T. Pritchard  
Chairperson

Sheila T. Romano, Ed. D.  
Executive Director

November 12, 2009

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

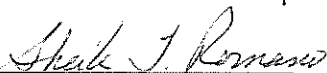
Ladies and Gentlemen:

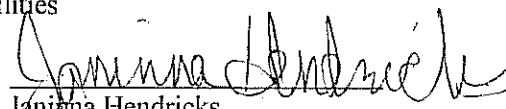
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Council on Developmental Disabilities (Council). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Council's compliance with the following assertions during the two-year period ended June 30, 2009. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2009, the Council has materially complied with the assertions below.

- A. The Council 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 Council 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 Council 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 Council 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 Council on behalf of the State or held in trust by the Council 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 Council on Developmental Disabilities

  
Sheila T. Romano, Ed. D.  
Executive Director

  
Janina Hendricks  
Chief Fiscal Officer

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

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' REPORTS**

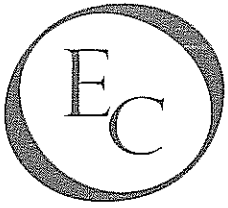
The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

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

**EXIT CONFERENCE**

In a letter dated November 5, 2009 from Ms. Janinna Hendricks, Chief Fiscal Officer, the Council waived the exit conference.



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 Council on Developmental Disabilities' (Council) 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, 2009. The management of the Council is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Council's compliance based on our examination.

- A. The Council 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 Council 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 Council 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 Council 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 Council on behalf of the State or held in trust by the Council 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 Council'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 Council's compliance with specified requirements.

In our opinion, the Council complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009.

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

### **Internal Control**

The management of the Council 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 Council'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 the Council's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

There were no immaterial findings that have been excluded from this report.

## **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 2009 and the 2008 Supplementary Information for State Compliance Purposes, except for information on the Memorandum of Understanding 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 2007 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, Council management, and Council members and is not intended to be and should not be used by anyone other than these specified parties.

*E. C. Artzy & Co., LLP*

November 12, 2009



STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

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

- Year Ended June 30, 2009

- Year Ended June 30, 2008

- Notes to the Schedule of Expenditures of Federal Awards

- Schedule of Appropriations, Expenditures, and Lapsed Balances

- Fiscal Year 2009

- Fiscal Year 2008

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- Schedule of Changes in State Property

- Comparative Schedule of Cash Receipts

- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Significant Variations in Expenditures

- Analysis of Significant Variations in Receipts

- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- Agency Functions and Planning Program

- Average Number of Employees

- Memorandum of Understanding (Not Examined)

- 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 that the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Memorandum of Understanding and 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 COUNCIL ON DEVELOPMENTAL DISABILITIES  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2009  
 (Expressed in Thousands)

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
<u>U.S. Department of Health and Human Services</u>			
Developmental Disabilities Basic Support and Advocacy Grants (State Councils on Developmental Disabilities and Protection and Advocacy Systems)	93.630	<u>\$ 3,102</u>	<u>\$ 1,805</u>

The accompanying notes are an integral part of this schedule.

STATE OF ILLINOIS  
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2008  
 (Expressed in Thousands)

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
<u>U.S. Department of Health and Human Services</u>			
Developmental Disabilities Basic Support and Advocacy Grants (State Councils on Developmental Disabilities and Protection and Advocacy Systems)	93.630	<u>\$ 3,205</u>	<u>\$ 2,024</u>

The accompanying notes are an integral part of this schedule.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Years Ended June 30, 2008 and 2009

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the federal award programs administered by the Illinois Council on Developmental Disabilities (Council). All awards are received directly from the U.S. Department of Health and Human Services.

The Schedule of Expenditures of Federal Awards was prepared for State compliance purposes only. A separate single audit of the Council was not conducted. A separate single audit of the entire State of Illinois (which includes the Council) was performed and released under separate cover.

2. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards was prepared on the cash basis of accounting.

3. INDIRECT COSTS

The Council does not claim indirect cost reimbursements for its federal award program. Consequently, the Council does not have an indirect cost rate established for allocating indirect costs to federal award programs.

4. DESCRIPTION OF FEDERAL AWARD PROGRAM

The Developmental Disabilities Basic Support and Advocacy Grants (CFDA No. 93.630) to State Councils on Developmental Disabilities and Protection and Advocacy Systems enable individuals with developmental disabilities to become independent, productive, integrated, and included into their communities. Funding under these programs is to assist States in the development of a plan for a comprehensive and coordinated system of services and other activities to enhance the lives of individuals with developmental disabilities and their families to their maximum potential, and to support a system which protects the legal and human rights of individuals with developmental disabilities.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – Continued

5. SUBRECIPIENTS

During fiscal years ended June 30, 2009 and 2008, the Council passed the following federal funds to subrecipients (expressed in thousands):

	Fiscal Year 2009	Fiscal Year 2008
Association for Retarded Citizens of Illinois	\$ 208	\$ 127
Cramer Krasselt/CKPR	13	254
DePaul University	31	4
Easter Seals Metro Chicago	-	40
El Valor Corporation	25	-
Health & Disability Advocates	105	-
Human Support Services	-	3
Illinois State University	45	31
Individual Advocacy Group	34	10
Little City Foundation	4	35
Macon Resources, Inc.	182	202
National Association of State Directors of Developmental Disabilities Services, Inc.	20	50
Niles Township District 219	-	27
Northern Illinois University	86	74
Parents Alliance Employment Project	11	-
Public Policy Impacts of Washington, D.C.	-	115
Regional Family Support Institute/HSRI	122	367
Serafin & Associates	172	-
South Suburban Training and Rehabilitation Services	10	29
Support Development Associates	26	71
The Foundation for Quality & Leadership, Inc.	54	-
The Hope Institute for Children	21	19
Tony Records and Associates	355	222
Two Rivers Regional Council of Public Officials	69	22
UIC – Disability & Human Development	20	20
University of Colorado	6	29
University of Minnesota	68	207
West Suburban Chamber of Commerce and Industry Foundation	114	66
William Kreible	4	-
	\$ 1,805	\$ 2,024

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
APPROPRIATIONS FOR FISCAL YEAR 2009  
FOURTEEN MONTHS ENDED AUGUST 31, 2009

<b>Public Act 95-0731</b>	Appropriations (Net after Transfers)	Expenditures Through June 30, 2009	Lapse Period Expenditures July 1 to August 31, 2009	Total Expenditures	Balances Lapsed
<b>Council on Developmental Disabilities Federal Trust Fund - 0131</b>					
Personal services	\$ 768,300	\$ 612,731	\$ 35,400	\$ 648,131	\$ 120,169
State contributions to State Employees' Retirement System	136,800	129,041	7,454	136,495	305
State contributions to Social Security	58,800	45,203	2,631	47,834	10,966
Group insurance	222,600	140,375	5,786	146,161	76,439
Contractual services	469,700	214,794	29,384	244,178	225,522
Travel	43,000	27,898	4,266	32,164	10,836
Commodities	30,000	2,766	74	2,840	27,160
Printing	37,500	10,356	398	10,754	26,746
Equipment	15,000	3,408	-	3,408	11,592
Electronic data processing	25,000	18,843	1,300	20,143	4,857
Telecommunications services	45,000	17,825	3,554	21,379	23,621
Awards and grants	2,500,000	1,479,419	207,084	1,686,503	813,497
<b>Total</b>	<b>\$ 4,351,700</b>	<b>\$ 2,702,659</b>	<b>\$ 297,331</b>	<b>\$ 2,999,990</b>	<b>\$ 1,351,710</b>

Note: The information contained in this schedule was taken directly from the State Comptroller records which have been reconciled to those of the Council.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
APPROPRIATIONS FOR FISCAL YEAR 2008  
FOURTEEN MONTHS ENDED AUGUST 31, 2008

<b>Public Act 95-0348</b>	Appropriations (Net after Transfers)	Expenditures Through June 30, 2008	Lapse Period Expenditures July 1 to August 31, 2008	Total Expenditures	Balances Lapsed
<b>Council on Developmental Disabilities Federal Trust Fund - 0131</b>					
Personal services	\$ 748,900	\$ 533,131	\$ 29,040	\$ 562,171	\$ 186,729
State contributions to State Employees' Retirement System	124,300	88,333	4,812	93,145	31,155
State contributions to Social Security	57,300	39,317	2,151	41,468	15,832
Group insurance	207,200	123,268	5,170	128,438	78,762
Contractual services	469,700	238,164	26,636	264,800	204,900
Travel	43,000	27,635	2,876	30,511	12,489
Commodities	30,000	3,414	1,609	5,023	24,977
Printing	37,500	4,021	-	4,021	33,479
Equipment	15,000	3,494	-	3,494	11,506
Electronic data processing	25,000	6,337	1,174	7,511	17,489
Telecommunications services	45,000	24,970	4,347	29,317	15,683
Awards and grants	2,500,000	1,848,605	325,911	2,174,516	325,484
<b>Total</b>	<u>\$ 4,302,900</u>	<u>\$ 2,940,689</u>	<u>\$ 403,726</u>	<u>\$ 3,344,415</u>	<u>\$ 958,485</u>

Note: The information contained in this schedule was taken directly from the State Comptroller records which have been reconciled to those of the Council.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	Fiscal Year		
	2009	2008	2007
	P.A. 95-0731	P.A. 95-0348	P.A. 94-798
<b>Council on Developmental Disabilities</b>			
<b>Federal Trust Fund - 0131</b>			
Appropriations (Net after Transfers)	\$ 4,351,700	\$ 4,302,900	\$ 4,180,300
Expenditures:			
Personal services	648,131	562,171	553,256
State contributions to State Employees' Retirement System	136,495	93,145	63,786
State contributions to Social Security	47,834	41,468	40,713
Group insurance	146,161	128,438	140,247
Contractual services	244,178	264,800	252,173
Travel	32,164	30,511	25,296
Commodities	2,840	5,023	4,073
Printing	10,754	4,021	4,119
Equipment	3,408	3,494	234
Electronic data processing	20,143	7,511	7,742
Telecommunications services	21,379	29,317	31,161
Awards and grants	1,686,503	2,174,516	1,211,235
Total expenditures	2,999,990	3,344,415	2,334,035
Lapsed balances	\$ 1,351,710	\$ 958,485	\$ 1,846,265

Note: There were no efficiency initiative payments for the years ended June 30, 2009, 2008 and 2007.



STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF CHANGES IN STATE PROPERTY

Fiscal Years Ended June 30, 2009 and 2008

Beginning Balance, July 1, 2007	\$ 276,176
Additions	7,947
Deletions	<u>6,813</u>
Ending Balance, June 30, 2008	<u><u>\$ 277,310</u></u>
Beginning Balance, July 1, 2008	\$ 277,310
Additions	16,106
Deletions	<u>111,037</u>
Ending Balance, June 30, 2009	<u><u>\$ 182,379</u></u>

Note: The information contained in this schedule was taken directly from the records of the Council which have been reconciled to those of the State Comptroller. The balance above consists primarily of office equipment.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COMPARATIVE SCHEDULE OF CASH RECEIPTS  
Fiscal Years Ended June 30,

	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
U.S. Department of Health and Human Services	\$ 3,123,000	\$ 3,187,000	\$ 2,340,900
Other (jury duty, reimbursements, etc.)	<u>4,639</u>	<u>155</u>	<u>54</u>
Total receipts	<u>\$ 3,127,639</u>	<u>\$ 3,187,155</u>	<u>\$ 2,340,954</u>

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER  
Fiscal Years Ended June 30,

	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
Receipts per Council Records	\$3,127,639	\$3,187,155	\$2,340,954
Plus Deposits in Transit, Beginning of Year	-	-	-
Less Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$3,127,639</u>	<u>\$3,187,155</u>	<u>\$2,340,954</u>

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES

The Illinois Council on Developmental Disabilities' (Council) explanation for significant fluctuations in expenditures exceeding \$40,000 and 10% as presented in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances is detailed below.

Personal Services expenditures increased \$85,960 or 15.3% from fiscal year 2008 to 2009 due to the Council's Public Service Administrator Option 6 positions being included in the bargaining unit effective December 2008 which resulted in an approximate increase of \$12,600. In addition, the Council's vacant Public Service Administrator position was filled during fiscal year 2009 which resulted in an approximate increase of \$29,700. The remaining increase was due to the usual contractual salary increases and merit compensation increase per the Merit Compensation Pay Plan.

State contributions to State Employees' Retirement System expenditures increased \$43,350 or 46.5% from fiscal year 2008 to 2009 due to the increase in the retirement contribution rate from 16.561% in 2008 to 21.049% in 2009 and is also related to the increase in Personal Services.

Awards and grants expenditures increased \$679,906 or 45.5% from fiscal year 2007 to 2008 and decreased \$488,013 or 22.4% from fiscal year 2008 to 2009. The expenditures for awards and grants are heavily dependent upon the timing of grant awards and implementation of the grant projects. In addition, the Council makes payments to grantees on a reimbursement basis. Therefore, the amount of expenditures is also directly related to the timing of reimbursement requests and amount of expenditures to be reimbursed.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS

The Council's explanation for significant fluctuations in receipts exceeding \$500,000 and 20% as presented in the Comparative Schedule of Cash Receipts is detailed below.

The Council requests its funds from the U.S. Department of Health and Human Services (HHS) as needed to meet its immediate commitments. HHS receipts increased \$846,100 or 36.1% from fiscal year 2007 to 2008. Funds were requested from HHS to cover the expenditures as they were incurred and paid.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING

The Council's explanation for significant lapse period spending exceeding \$20,000 and 10% as presented in the Schedule of Appropriations, Expenditures and Lapsed Balances for fiscal years 2009 and 2008 is detailed below.

Lapse period spending for contractual services totaled \$29,384 or 12.0% and \$26,636 or 10.1% of the total fiscal year 2009 and 2008 contractual services expenditures, respectively. The Council received invoices during lapse period for services that were performed prior to June 30. The expenditures relating to fiscal year 2009 represent facility management administered by the Department of Central Management Services (DCMS) for two months. The expenditures relating to fiscal year 2008 represent facility management administered by DCMS for a month and tuition paid to JFK School of Government for a course taken by the Program Director.

Lapse period spending for awards and grants totaled \$207,084 or 12.3% and \$325,911 or 15.0% of the total fiscal year 2009 and 2008 awards and grants expenditures, respectively. The Council's grantees request funds on a reimbursement basis after the costs have been incurred by the grantees. The expenditures in the awards and grants line item for the fiscal year 2009 and 2008 lapse period related to grantee requests for reimbursements for costs incurred prior to June 30 on the grantees' projects.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2009

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

The Illinois Council on Developmental Disabilities (Council) is a 29-member body created by the Illinois Council on Developmental Disabilities Law (20 ILCS 4010/2003) on August 29, 1990. The Council is located at 830 South Spring Street, Springfield, Illinois, and at the James R. Thompson Center, 100 West Randolph 10-600, Chicago, Illinois. Dr. Sheila T. Romano has been the Executive Director since April 12, 1999.

After being created as an executive agency in 1990, the Council on Developmental Disabilities Federal Trust Fund (0131) was established to account for the Council's fiscal operations.

The Council's operations are federally funded under the Developmental Disabilities Assistance and Bill of Rights Act of 2000 (Public Law 106-402) through the U.S. Department of Health and Human Services.

Agency Functions

The Council's powers and duties are set forth in Illinois statute (20 ILCS 4010/2006). The Council's function is to serve as an advocate for all persons with developmental disabilities to assure that they receive the services and other assistance and opportunities necessary to enable them to achieve their maximum potential through increased independence, productivity, and integration into the community.

The Council is responsible for developing and implementing the State plan required by Chapter 75 of Title 42 of Public Law 106-402.

The mission of the Council is to help lead change in Illinois so all people with developmental disabilities exercise their right to equal opportunity and freedom. The Council has adopted policies in the following life areas:

1. Child Care  
The Council advocates for a quality childcare system that provides before school, after school and out-of-school care in environments that promote inclusion of children with and without disabilities.
  
2. Community Supports and Housing  
The Council advocates that all persons with developmental disabilities have the fundamental right to live, work, and spend leisure time in natural community settings where friendships and other relationships can occur.

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ANALYSIS OF OPERATION – Continued

3. Early Intervention

The Council advocates for an early intervention system where all infants and toddlers who have, or are at risk for, significant delays are identified and connected to appropriate, family centered, individualized early intervention services.

4. Education

The Council advocates for an educational system that stresses teaching in integrated, age-appropriate school and community environments that will be useful to the individual student now and in the future.

5. Employment

The Council advocates for the opportunity for all individuals who want jobs to be productively employed without jeopardizing other rights or benefits that assure them necessary continuing support.

6. Health

The Council advocates for health care for persons with developmental disabilities and their families encompassing the following principles: non-discrimination; comprehensiveness; appropriateness; equity and efficiency. Health care is an inalienable human right and equitable access to compassionate, quality health care must be affirmed in public policy and law.

7. Recreation and Leisure

The Council advocates for equal opportunities to and the necessary supports for the participation of all citizens in recreational, leisure and social activities within their communities.

8. Transportation

The Council advocates that all persons with developmental disabilities have access to all publicly funded and/or regulated transportation services.

Agency Planning

The Council has developed a State plan as required by Public Law 106-402. This plan includes the specific objectives to be achieved under the plan and a listing of the programs, activities, and resources to be used to meet such objectives. The plan also establishes a method of periodic evaluation of the plan's effectiveness in meeting the objectives. The Council's goals are established by the State plan which is updated annually.



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ANALYSIS OF OPERATION – Continued

The current plan is for five years and runs through 2011. The plan’s purpose is to ensure that people with developmental disabilities and their families have a part in the design of and access to culturally competent services, supports and other assistance and opportunities that promote independence, productivity and integration and inclusion into the community.

The plan includes the set-up of five areas of emphasis. These are (1) quality assurance, (2) education, (3) employment, (4) community supports, and (5) cross cutting. Each priority was setup with various initiatives in order to achieve the program goals. These initiatives were programmed to direct the day-to-day operation of the Council.

The Council has established an Executive Committee, a Community Inclusion and Housing Committee, an Employment and Education Committee, and a Self-Determination and Health Committee. The responsibilities of each committee are defined in the Council’s by-laws. The by-laws were established to assist the Council in conducting Council business.

The Council has also developed a procedures manual, which is used by upper management to communicate and define goals and objectives, and outlines the methods to be followed by employees in achieving these goals and objectives. A copy of the procedures manual is given to each employee.

**AVERAGE NUMBER OF EMPLOYEES**

The following information was prepared from the Council’s records and represents the average full-time equivalent number of employees by function during the Fiscal Years ended June 30:

Function:	<u>2009</u>	<u>2008</u>	<u>2007</u>
Administration	5	5	5
Program	<u>5</u>	<u>4</u>	<u>5</u>
Total	<u><u>10</u></u>	<u><u>9</u></u>	<u><u>10</u></u>

**MEMORANDUM OF UNDERSTANDING (NOT EXAMINED)**

The Illinois Council on Developmental Disabilities was a party to one memorandum of understanding during the engagement period. The details of that agreement are as follows:

*Parties Involved:* Illinois Council on Developmental Disabilities (Council) and the Department of Central Management Services (DCMS)

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ANALYSIS OF OPERATION – Continued

*Dates Defined:* March 1, 2005 through June 30, 2006, with automatic annual renewals in absence of notice from either party to the contrary.

*Description:* Agreement concerning the reimbursement to DCMS by the Council for the administrative (overhead) portion of costs related to the March 1, 2005 facilities management consolidation (Executive Order #10 (2003)). The property at question is the main Springfield Council office at 830 S. Spring St. The Council represents that the Council's federal enabling statute limits its spending to an amount not greater than 30% of its annual federal funding. The Council is concerned that any significant costs billed by DCMS, above what was previously paid by the Council prior to Executive Order #10 (2003) could cause the 30% cap to be violated and potentially jeopardize its total federal funding. The MOU between the Council and DCMS determined that the Council will reimburse DCMS for lease and related operation costs associated with its main Springfield office located at 830 S. Spring St. DCMS will absorb the administrative (overhead) portion of costs related to the property. The Council may, at its discretion, utilize any portion of the administrative (overhead) spending paid by DCMS as part of the required state-match spending on behalf of its federally supported programs. DCMS will use its reasonable best efforts to provide the Council with information necessary to support such costs to the federal government.

**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**

<u>Program</u>	<u>FY2009</u>		<u>FY2008</u>	
	<u>Expenditures</u>	<u>Headcount</u>	<u>Expenditures</u>	<u>Headcount</u>
Illinois Council on Developmental Disabilities	\$ 2,999,990	10	\$ 3,344,415	9
Agency Totals	<u>\$ 2,999,990</u>	<u>10</u>	<u>\$ 3,344,415</u>	<u>9</u>

The Illinois Council on Developmental Disabilities makes investments with local and statewide agencies, organizations and individuals to implement the performance targets in the Five-Year State Plan so that people with developmental disabilities and their families achieve independence, productivity, community integration and inclusion in all facets of community life. Community life includes the areas of emphasis of child care, transportation, employment, housing, health, education and early intervention, recreation, formal/informal community supports and quality assurance. The Council promotes initiatives to coordinate services, supports and other assistance for individuals with developmental disabilities and their families.

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ANALYSIS OF OPERATION – Continued

The Council helps public and private entities respond to the needs and capabilities of persons with developmental disabilities through systems change, capacity building, outreach, coalition building, training and technical assistance.

During the past two federal fiscal years (2008 and 2009) the Council has made investments in a number of projects to support system change in Illinois. In the area of employment, the Council invested in several projects focused on rural areas of the state. One of the projects used customized employment to reach individuals who have not previously been considered for employment. A second project used customized employment with wrap around support to assist persons with dual diagnoses. A third project covering three rural counties worked through the Workforce Center to reach the business community and use co-workers as mentors to support individuals hired. Through these and other employment projects, 39 individuals were employed, 589 people were trained about employment and 19 businesses hired an individual with developmental disabilities for the first time.

Seven Chicago area Medical Residency Programs incorporated a curriculum about individuals with disabilities (developed through a Council investment) into their training programs. Through this initiative, new physicians will receive training so that they will be able to better serve people with developmental disabilities in their practice. Through the health related initiatives of the Council, 415 people have been trained in health services. Through education related initiative, 125 youth with developmental disabilities have received training related to self advocacy. Each of these youth have become active participants/leaders in their yearly educational planning meetings – talking about what their dreams and goals are in life and developing plans that will help them meet those goals. A Special Education Legal Clinic at DePaul University Law School was established through a Council investment. To date, 1,026 people have been trained in inclusive education through the investments of the Council.

The second Speak Up and Speak Out Summit was held with a total of 359 participants in attendance. This annual event provides education, training, and opportunity for individuals with developmental disabilities to discuss issues of importance in their lives. In addition, Phase II of an initiative to create one statewide self advocacy organization/network began. Through all initiatives related to advocacy/self advocacy, a total of 1,335 benefited/were involved, 1,484 individuals were trained in systems advocacy, and 2,796 people were active in systems advocacy during the past two years.

The Council-funded “Blueprint for Systems Change” was completed and became an important document in many systems change efforts of the state. During the past year, resolutions were adopted by the General Assembly related to the Blueprint.

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ANALYSIS OF OPERATION – Continued

The Council had invested in a Direct Support Professional initiative which had, as one component, use of the College of Direct Support, a nationally recognized web-based system for training of Direct Support Professionals. Through the success during the Council's pilot project, systems change occurred as a result. The College of Direct Support was adopted by the Division of Developmental Disabilities as an approved training curriculum to be used by service providers.