

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

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011**

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, 2011

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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 (July 1, 2009 through December 31, 2009)
Program and Policy Director	Ms. Sandy Thurston Ryan (June 16, 2010 to present) ¹
Director of Program and Planning	Ms. Sandy Thurston Ryan (July 1, 2009 through June 15, 2010)
Fiscal and Operations Director	Ms. Janinna Hendricks (June 16, 2010 to present) ¹
Chief Fiscal Officer	Ms. Janinna Hendricks (July 1, 2009 through June 15, 2010)

Council offices are located at:

830 S. Spring Street
Springfield, IL 62704

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

¹The revisions to the CMS Job Descriptions were approved by CMS on June 16, 2010. The duties were assigned to these two individuals prior to the job description approval.

*Illinois Council on
Developmental Disabilities*

William Bogdan
Acting Chairperson

Sheila T. Romano, Ed. D.
Executive Director

November 28, 2011

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

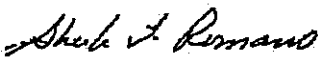
Ladies and Gentlemen:

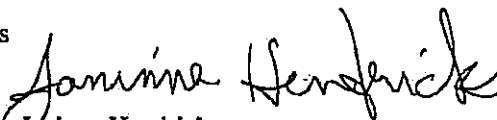
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Council on Developmental Disabilities (Council). We are responsible for and we have established and maintained 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, 2011. Based on this evaluation, we assert that during the years ended June 30, 2011 and June 30, 2010, 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.

Sincerely,

Illinois Council on Developmental Disabilities


Sheila T. Romano, Ed. D.
Director


Janinna Hendricks
Fiscal & Operations Director

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

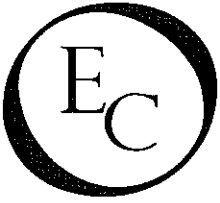
The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

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

EXIT CONFERENCE

In a letter dated November 17, 2011 from Ms. Janinna Hendricks, Fiscal and Operations Director, the Council waived the exit conference.



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

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, 2011. 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 compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2011.

Internal Control

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 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 an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be 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.

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

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 the 2010 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 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, 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. Ortiz & Co., LLP

November 28, 2011

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, 2011

- Year Ended June 30, 2010

- Notes to the Schedule of Expenditures of Federal Awards

- Schedule of Appropriations, Expenditures, and Lapsed Balances

- Fiscal Year 2011

- Fiscal Year 2010

- 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, 2011
(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>\$ 2,614</u>	<u>\$ 1,414</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, 2010
(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>\$ 2,902</u>	<u>\$ 1,664</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, 2010 and 2011

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, 2011 and 2010, the Council passed the following federal funds to subrecipients (expressed in thousands):

	Fiscal Year 2011	Fiscal Year 2010
Association for Retarded Citizens of Illinois	\$ 225	\$ 237
DePaul University	20	20
El Valor Corporation	63	67
Health and Disability Advocates	108	88
Illinois State University	-	13
Individual Advocacy Group, Inc.	-	4
Macon Resources, Inc.	246	159
National Association of State Directors of Developmental Disabilities Services, Inc.	10	11
Northern Illinois University	65	79
Parents Alliance Employment Project	12	48
Regional Family Support Institute/HSRI	91	101
Serafin & Associates, Inc.	251	232
Support Development Associates	-	8
The Foundation for Quality and Leadership, Inc.	21	248
Tony Records and Associates, Inc.	264	265
Two Rivers Regional Council of Public Officials	-	39
University of Minnesota	-	*(5)
West Suburban Chamber of Commerce and Industry Foundation	-	46
Whiteside County Community Health Clinic	38	-
William Krieble	-	4
	\$ 1,414	\$ 1,664

* Grant funds remaining at the end of the project refunded in FY2010.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
APPROPRIATIONS FOR FISCAL YEAR 2011
FOURTEEN MONTHS ENDED AUGUST 31, 2011

Public Act 96-0956	Appropriations (Net after Transfers)	Expenditures Through June 30, 2011	Approximate Lapse Period Expenditures July 1 to August 31, 2011	Approximate Total Expenditures	Approximate Balances Lapsed
Council on Developmental Disabilities Federal Trust Fund - 0131					
Personal services	\$ 892,500	\$ 546,276	\$ 24,369	\$ 570,645	\$ 321,855
State contributions to State Employees' Retirement System	270,000	160,532	(611)	159,921	110,079
State contributions to Social Security	68,300	40,053	1,790	41,843	26,457
Group insurance	203,000	138,991	6,043	145,034	57,966
Contractual services	469,700	211,413	15,202	226,615	243,085
Travel	43,000	20,480	1,036	21,516	21,484
Commodities	30,000	3,599	-	3,599	26,401
Printing	37,500	2,116	-	2,116	35,384
Equipment	15,000	-	-	-	15,000
Electronic data processing	25,000	8,398	446	8,844	16,156
Telecommunications services	45,000	16,828	1,487	18,315	26,685
Awards and grants	2,500,000	1,171,158	138,579	1,309,737	1,190,263
Total	\$ 4,599,000	\$ 2,319,844	\$ 188,341	\$ 2,508,185	\$ 2,090,815

NOTE: Information contained in this schedule was taken directly from the records of the State Comptroller which have been reconciled to those of the Council. Expenditure amounts are vouchers approved for payment by the Council and submitted to the State Comptroller for payment to the vendor. Approximate lapse period expenditures do not include interest payments approved for payment by the Council and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
APPROPRIATIONS FOR FISCAL YEAR 2010
FOURTEEN MONTHS ENDED AUGUST 31, 2010

Public Act 96-0046	Appropriations (Net after Transfers)	Expenditures Through June 30, 2010	Lapse Period Expenditures July 1 to August 31, 2010	Total Expenditures	Balances Lapsed
Council on Developmental Disabilities Federal Trust Fund - 0131					
Personal services	\$ 798,200	\$ 580,387	\$ 23,117	\$ 603,504	\$ 194,696
State contributions to State Employees' Retirement System	226,500	164,895	6,574	171,469	55,031
State contributions to Social Security	61,100	42,765	1,704	44,469	16,631
Group insurance	222,600	118,718	4,989	123,707	98,893
Contractual services	469,700	189,356	32,224	221,580	248,120
Travel	43,000	23,417	1,921	25,338	17,662
Commodities	30,000	1,800	52	1,852	28,148
Printing	37,500	751	-	751	36,749
Equipment	15,000	115	2,047	2,162	12,838
Electronic data processing	25,000	7,057	617	7,674	17,326
Telecommunications services	45,000	15,728	3,510	19,238	25,762
Awards and grants	2,500,000	1,462,453	242,453	1,704,906	795,094
Total	\$ 4,473,600	\$ 2,607,442	\$ 319,208	\$ 2,926,650	\$ 1,546,950

NOTE: Information contained in this schedule was taken directly from the records of the State Comptroller which have been reconciled to those of the Council. Expenditure amounts are vouchers approved for payment by the Council and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

	Fiscal Year		
	2011	2010	2009
	<u>P.A. 96-0956</u>	<u>P.A. 96-0046</u>	<u>P.A. 95-0731</u>
Council on Developmental Disabilities			
Federal Trust Fund - 0131			
Appropriations (Net after Transfers)	\$ 4,599,000	\$ 4,473,600	\$ 4,351,700
Expenditures:			
Personal services	570,645	603,504	648,131
State contributions to State Employees' Retirement System	159,921	171,469	136,495
State contributions to Social Security	41,843	44,469	47,834
Group insurance	145,034	123,707	146,161
Contractual services	226,615	221,580	244,178
Travel	21,516	25,338	32,164
Commodities	3,599	1,852	2,840
Printing	2,116	751	10,754
Equipment	-	2,162	3,408
Electronic data processing	8,844	7,674	20,143
Telecommunications services	18,315	19,238	21,379
Awards and grants	1,309,737	1,704,906	1,686,503
Total expenditures	<u>2,508,185</u>	<u>2,926,650</u>	<u>2,999,990</u>
Lapsed balances	<u>\$ 2,090,815</u>	<u>\$ 1,546,950</u>	<u>\$ 1,351,710</u>

Note: For FY 2010, amounts are final and include interest payments made after August. For FY 2011, expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Council and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

SCHEDULE OF CHANGES IN STATE PROPERTY

Fiscal Years Ended June 30, 2011 and 2010

Beginning Balance, July 1, 2009	\$ 182,379
Additions	305
Deletions	<u>2,030</u>
Ending Balance, June 30, 2010	<u><u>\$ 180,654</u></u>
Beginning Balance, July 1, 2010	\$ 180,654
Additions	5,289
Deletions	<u>4,275</u>
Ending Balance, June 30, 2011	<u><u>\$ 181,668</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>2011</u>	<u>2010</u>	<u>2009</u>
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
U.S. Department of Health and Human Services	\$ 2,640,684	\$ 2,884,901	\$ 3,123,000
Other (jury duty, reimbursements, etc.)	<u>429</u>	<u>5,362</u>	<u>4,639</u>
Total receipts	<u>\$ 2,641,113</u>	<u>\$ 2,890,263</u>	<u>\$ 3,127,639</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,

	2011	2010	2009
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
Receipts per Council Records	\$2,641,113	\$2,890,263	\$3,127,639
Plus Deposits in Transit, Beginning of Year	-	-	-
Less Deposits in Transit, End of Year	-	-	-
Deposits Recorded by the Comptroller	<u>\$2,641,113</u>	<u>\$2,890,263</u>	<u>\$3,127,639</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 \$20,000 and 10% as presented in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances is detailed below:

The State contributions to State Employees' Retirement System expenditures increased \$34,974 or 25.6% from fiscal year 2009 to fiscal year 2010 due to the increase in the retirement contribution rate from 21.049% in 2009 to 28.377% in 2010.

The Council's Group insurance expenditures decreased by \$22,454 or 15.4% from fiscal year 2009 to fiscal year 2010 and increased by \$21,327 or 17.2% from fiscal year 2010 to fiscal year 2011. This is primarily due to changes in the insurance plans and dependent coverage elected by employees during the two years under examination.

The Awards and Grants expenditures decreased by \$395,169 or 23.2% from fiscal year 2010 to fiscal year 2011. This is due to the timing of grant awards and implementation of 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 \$200,000 and 8% as presented in the Comparative Schedule of Cash Receipts is detailed below:

The Council's receipts from the US Department of Health and Human Services decreased by \$238,099 or 8% from fiscal year 2009 to fiscal year 2010 and also decreased by \$244,217 or 8% from fiscal year 2010 to fiscal year 2011. This is due to the timing of grant awards and implementation of 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 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 2011 and 2010 is detailed below:

Lapse period spending for contractual services totaled \$32,224 or 15% of the total fiscal year 2010 contractual services expenditures. The Council received invoices during lapse period for services that were performed prior to June 30, 2010. Most of these services were performed in June and could not be invoiced until after June 30th. The bulk of the lapse period spending represents facility management administered by the Department of Central Management Services (DCMS) for two months.

Lapse period spending for awards and grants totaled \$242,453 or 14% and \$138,579 or 11% of the total fiscal year 2010 and 2011 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 2010 and 2011 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, 2011

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.

STATE OF ILLINOIS
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

ANALYSIS OF OPERATIONS – 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 encompasses 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 which 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 OPERATIONS – 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 nine areas of emphasis. These are (1) transportation, (2) community supports, (3) housing, (4) education, (5) employment, (6) quality assurance, (7) health, (8) child care, and (9) 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 Education and Employment 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>2011</u>	<u>2010</u>	<u>2009</u>
Administration	5	5	5
Program	<u>4</u>	<u>4</u>	<u>5</u>
Total	<u><u>9</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 (MOU) 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 OPERATIONS – 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 South Spring Street. 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 South Spring Street. 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.

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SERVICE EFFORTS AND ACCOMPLISHMENTS

(NOT EXAMINED)

For the Two Years Ended June 30, 2011

Mission Statement: Help lead change in Illinois so all people with developmental disabilities exercise their right to opportunity and freedom.

Program Goal & Objective:

Through investment initiatives and activities of the Council, the Council focuses on projects that help meet the needs of people with developmental disabilities in the areas of Child Care, Community Supports, Education/Early Intervention, Employment, Health, Housing, Quality Assurance, Recreation,

- a. The Council develops and implements a Five Year Plan that is approved by the federal administering agency, the Administration on Developmental Disabilities.

Fund: Council on Developmental Disabilities Federal Trust Fund

Statutory Authority: P.L. 106-402

	<u>Fiscal Year 2008 Actual</u>	<u>Fiscal Year 2009 Actual</u>	<u>Fiscal Year 2010 Targeted /Projected</u>	<u>Fiscal Year 2010 Actual</u>	<u>Fiscal Year 2011 Targeted /Projected</u>
<u>Input Indicators</u>					
• Total expenditures -all source (in thousands)	\$ 3,344.4	\$ 3,000.0	\$ 4,473.6	\$ 2,926.6	\$ 4,599.0
• Total expenditures -state appropriated funds (in thousands)	\$ 3,344.4	\$ 3,000.0	\$ 4,473.6	\$ 2,926.6	\$ 4,599.0
• Average monthly full-time equivalents	9.0	10.0	14.0	9.0	14.0
<u>Output Indicators</u>					
• Number of federal fiscal reports completed	5.0	5.0	5.0	5.0	5.0
• The Federal Program Performance Report completed	1.0	1.0	1.0	1.0	1.0
• State Plan/State Plan Update completed	1.0	1.0	1.0	1.0	1.0
• Number of new grants funded	10.0	12.0	4.0	4.0	3.0
• Number of Council meetings held	5.0	5.0	5.0	5.0	5.0
• Number of committee meetings held	23.0	23.0	21.0	21.0	21.0
<u>Outcome Indicators</u>					
• At least 70% of federal budget related to program expenses/initiatives	70%	70%	70%	70%	70%
• Federal report approved	Yes	Yes	Yes	Yes	Yes