

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2013

STATE OF ILLINOIS
 LEGISLATIVE PRINTING UNIT
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2013

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STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

AGENCY OFFICIALS

Executive Director	Mr. Ronald Rhone
Fiscal Officer	Ms. Jenna Williams

Agency office is located at:

610 Stratton Building
Springfield, IL 62706



LEGISLATIVE PRINTING UNIT
610 STRATTON BUILDING
SPRINGFIELD, ILLINOIS 62706
217/782-7312

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 E. Ash
Springfield, IL 62703-3154

November 12, 2013

Dear Mr. Holland:

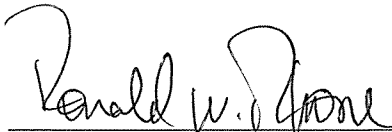
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, or contracts that could have a material effect on the operations of the Legislative Printing Unit. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Legislative Printing Unit's compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2012, the Legislative Printing Unit has materially complied with the assertions below.

- A. The Legislative Printing Unit 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 Legislative Printing Unit 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 Legislative Printing Unit 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 Legislative Printing Unit 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 Legislative Printing Unit on behalf of the State or held in trust by the Legislative Printing Unit have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours very truly,

Legislative Printing Unit



Ronald Rhone, Executive Director



Jenna Williams, Fiscal Officer

STATE OF ILLINOIS
 LEGISLATIVE PRINTING UNIT
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2013

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
	<u>Report</u>	<u>Report</u>
Findings	2	3
Repeated findings	2	1
Prior recommendations implemented or not repeated	1	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2013-001	9	Inadequate controls over the recording of State property	Significant Deficiency and Noncompliance
2013-002	11	Inadequate controls over voucher processing	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A 12 Inadequate controls over commodities inventory

EXIT CONFERENCE

A formal exit conference was waived and responses to the recommendations were provided in correspondence dated November 6, 2013.

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OFFICE OF THE AUDITOR GENERAL

WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Legislative Printing Unit'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, 2013. The management of the State of Illinois, Legislative Printing Unit is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Legislative Printing Unit's compliance based on our examination.

- A. The State of Illinois, Legislative Printing Unit 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 State of Illinois, Legislative Printing Unit 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 State of Illinois, Legislative Printing Unit 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 State of Illinois, Legislative Printing Unit 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 State of Illinois, Legislative Printing Unit on behalf of the State or held in trust by the State of

Illinois, Legislative Printing Unit have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Legislative Printing Unit'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 State of Illinois, Legislative Printing Unit's compliance with specified requirements.

In our opinion, the State of Illinois, Legislative Printing Unit complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2013-001 and 2013-002.

Internal Control

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

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

severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2013-001 and 2013-002, that we consider to be significant deficiencies.

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


The State of Illinois, Legislative Printing Unit's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Legislative Printing Unit's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2013 and June 30, 2012 in Schedules 1 through 7 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 7. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3 through 6 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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


BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
November 12, 2013

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-001. **FINDING** (Inadequate controls over the recording of State property)

The Legislative Printing Unit (LPU) did not exercise adequate control over the recording of State property. We noted the following:

- LPU did not timely record 7 of 9 (78%) equipment additions tested, totaling \$6,444, on its property records. These additions were recorded from 18 to 104 days late.
- LPU did not timely remove 2 of 20 (10%) equipment deletions tested, totaling \$3,259, from its property records. These deletions were both removed 20 days late.
- For 6 of 80 (8%) items tested, totaling \$3,899, the items were located within LPU; however, the physical locations differed from the locations specified in LPU's records.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of acquisition, change or deletion of equipment items.

Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires an agency to maintain current property information at a summary level, which includes a description of each asset and its location.

LPU management stated the delay in the adjustment of the property control records was due to agency oversight and the addition of a staff person in August 2012 who was still learning the property control responsibilities. Furthermore, the property control records were not adjusted due to the need to move equipment items around frequently depending of which equipments items were needed for specific printing projects due to limited space caused by ongoing renovations.

Failure to timely record additions and deletions is noncompliance with the Code and could result in the inaccurate reporting of State property. In addition, failure to exercise adequate control over property and maintain accurate property control records increases the potential for fraud and possible loss or theft of State property. (Finding Code No. 2013-001, 11-3, 09-1)

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

RECOMMENDATION

We recommend LPU strengthen controls over the recording of State property by ensuring all equipment transactions are timely recorded on LPU's property records. Further, we recommend LPU adjust property records as necessary to account for location changes.

AGENCY RESPONSE

The Legislative Printing Unit agrees with the recommendation.

The LPU is still in the process of transferring some job responsibilities regarding property control from the Fiscal Officer to the Inventory Clerk position. This will allow for more timely recording of property additions and processing deletions on the property control records. The final approval step in the deletions process was not completed timely due to oversight although the deletions were entered in the property control system timely.

Additionally, to tighten controls over property additions, the LPU will begin using hand held scanners to start tagging property with bar code tags to allow for better control over property items physical locations matching the property control records.

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-002. **FINDING** (Inadequate controls over voucher processing)

The Legislative Printing Unit (LPU) did not approve vouchers timely.

We noted 12 of 146 (8%) vouchers tested, totaling \$20,362, were approved for payment from 1 to 53 days late. The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either approve or deny the bill in whole or in part within 30 days after physical receipt of the bill.

LPU personnel stated that some vouchers were delayed in processing or awaiting proper management approval and others were delayed due to oversight.

Failure to approve vouchers timely may result in late payment of bills to vendors and could subject the State to unnecessary interest charges. (Finding Code No. 2013-002, 11-2)

RECOMMENDATION

We recommend LPU comply with the Illinois Administrative Code and ensure vouchers are approved timely.

AGENCY RESPONSE

The Legislative Printing Unit agrees with the recommendation.

Vouchers were delayed due to oversight or waiting on additional support from vendors or employees which can cause delays in processing. The LPU will try to more timely complete the voucher process in the future.

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2013

A. **FINDING** (Inadequate controls over commodities inventory)

During the prior examination, the Legislative Printing Unit (LPU) did not maintain adequate control over their commodities inventory.

During the current examination, LPU improved its controls over its commodities inventory and maintained materially accurate inventory records for the sample of items tested. (Finding Code No. 11-1)

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances - 2013
- Schedule of Appropriations, Expenditures and Lapsed Balances - 2012
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 7. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
 LEGISLATIVE PRINTING UNIT
**SCHEDULE OF APPROPRIATIONS,
 EXPENDITURES AND LAPSED BALANCES**
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0726	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
<u>General Revenue - 0001</u>					
Lump Sum: Operating Expense	<u>\$ 2,160,000</u>	<u>\$ 1,880,453</u>	<u>\$ 101,197</u>	<u>\$ 1,981,650</u>	<u>\$178,350</u>
Total Fiscal Year 2013	<u><u>\$ 2,160,000</u></u>	<u><u>\$ 1,880,453</u></u>	<u><u>\$ 101,197</u></u>	<u><u>\$ 1,981,650</u></u>	<u><u>\$178,350</u></u>

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

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

STATE OF ILLINOIS
 LEGISLATIVE PRINTING UNIT
**SCHEDULE OF APPROPRIATIONS,
 EXPENDITURES AND LAPSED BALANCES**
 Appropriations for Fiscal Year 2012

Eighteen Months Ended December 31, 2012

P.A. 97-0056	Appropriations (Net After Transfers)	Expenditures Through 6/30/12	Lapse Period Expenditures 7/01 - 12/31/12	Total Expenditures	Balances Lapsed
<u>General Revenue - 0001</u>					
Personal Services	\$ 1,355,000	\$ 1,165,454	\$ -	\$ 1,165,454	\$ 189,546
Employee Retirement					
Contributions Paid by Employer	54,200	46,575	-	46,575	7,625
State Contributions to Social Security	86,566	85,855	-	85,855	711
Contractual Services	192,134	166,272	25,242	191,514	620
Travel	200	121	26	147	53
Commodities	133,115	116,512	10,825	127,337	5,778
Printing	70,000	69,217	-	69,217	783
Equipment	259,600	157,734	96,198	253,932	5,668
Telecommunications	9,185	6,869	2,316	9,185	-
 Total Fiscal Year 2012	 <u>\$ 2,160,000</u>	 <u>\$ 1,814,609</u>	 <u>\$ 134,607</u>	 <u>\$ 1,949,216</u>	 <u>\$ 210,784</u>

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

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

Schedule 3

**STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2013, 2012 and 2011**

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0726	P.A. 97-0056	P.A. 96-0956
General Revenue - 0001			
Appropriations (Net of Transfers)	<u>\$ 2,160,000</u>	<u>\$ 2,160,000</u>	<u>\$ 2,160,000</u>
Expenditures			
Personal Services	\$ -	\$ 1,165,454	\$ -
Employee Retirement			
Contributions Paid by Employer	-	46,575	-
State Contributions to Social Security	-	85,855	-
Contractual Services	-	191,514	-
Travel	-	147	-
Commodities	-	127,337	-
Printing	-	69,217	-
Equipment	-	253,932	-
Telecommunications	-	9,185	-
Lump Sum: Operating Expense	<u>1,981,650</u>	<u>-</u>	<u>1,992,961</u>
Total Expenditures	<u>\$ 1,981,650</u>	<u>\$ 1,949,216</u>	<u>\$ 1,992,961</u>
Lapsed Balances	<u>\$ 178,350</u>	<u>\$ 210,784</u>	<u>\$ 167,039</u>

Note 1: Fiscal Year 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.

STATE OF ILLINOIS
 LEGISLATIVE PRINTING UNIT
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2013

	<u>Equipment</u>
Balance at July 1, 2011	\$ 4,596,816
Additions	195,857
Deletions	(250,000)
Net Transfers	<u>(97,489)</u>
Balance at June 30, 2012	<u>\$ 4,445,184</u>
Balance at July 1, 2012	\$ 4,445,184
Additions	307,659
Deletions	(41,729)
Net Transfers	<u>(42,918)</u>
Balance at June 30, 2013	<u>\$ 4,668,196</u>

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

Schedule 5

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION SCHEDULE OF
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
 For the Fiscal Years Ended June 30,

	2013	2012	2011
Reimbursements/Jury Duty and Recoveries	\$ -	\$ 33	\$ -
Miscellaneous/Prompt Interest Payment Return	-	3	-
 Total Receipts (per Agency)	 \$ -	 \$ 36	 \$ -
 Deposits Ordered Into State			
Treasury (per State Comptroller)	\$ -	\$ 36	\$ -

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012

Personal Services, Employee Retirement Contributions, State Contributions to Social Security, Contractual Services, Travel, Commodities, Printing, Equipment, Telecommunications, and Lump Sums - Operating Expenses

During Fiscal Year 2012, appropriations were received for individual line items (i.e. personal services, employee retirement contributions, etc.). During Fiscal Year 2013, the appropriation process combined all individual line items into only one line item identified as operating expenses.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2011

Personal Services, Employee Retirement Contributions, State Contributions to Social Security, Contractual Services, Travel, Commodities, Printing, Equipment, Telecommunications, and Lump Sums - Operating Expenses

During Fiscal Year 2011, the appropriation process combined all individual line items (i.e. personal services, employee retirement contributions, etc.) into only one line item identified as operating expenses. During Fiscal Year 2012, the appropriation process once again split the combined appropriation back to the individual line items.

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

FISCAL YEAR 2013

No significant lapse period spending was noted during Fiscal Year 2013.

FISCAL YEAR 2012

Contractual Services

Expenditures were incurred for maintenance on machinery and consulting services rendered in June. However, the related invoices were not received and processed until the lapse period.

Commodities

Expenditures were incurred for office supplies ordered in June. However, the related invoices were not received and processed until the lapse period.

Equipment

Expenditures were incurred for a cutting system ordered prior to June 30th, totaling \$89,000. However, the invoice was not received and processed until the lapse period.

Telecommunications

The majority of the lapse period expenditures incurred were for May and June telephone services invoiced by the Department of Central Management Services. The invoices were received in late June and were processed during the lapse period.

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2013

AGENCY FUNCTIONS

The Legislative Printing Unit (LPU) was established as a legislative support service agency by the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/9-1). The Act empowers the Legislative Printing Unit to “provide printing services to members of the General Assembly, legislative committees and commissions and other legislative agencies in accordance with the policies established by the Joint Committee on Legislative Support Services and with reasonable rules promulgated by the Legislative Printing Unit.”

The LPU may also provide emergency printing services to other State agencies subject to the prior approval of the Department of Central Management Services. The LPU may make and collect reasonable charges for these services and shall pay any amounts so collected into the General Revenue Fund in the State Treasury (25 ILCS 130/9-2).

The Legislative Printing Unit is mandated to be governed by a bipartisan Board of 12 members of the General Assembly. The appointed Board members as of June 30, 2013 were as follows:

SENATE	HOUSE
Senator William Delgado	Vacant
Senator Mattie Hunter	Vacant
Senator David Luechtefeld, Co-Chair	Vacant
Senator Kyle McCarter	Vacant
Senator Karen McConaughay	Vacant
Senator Patricia Van Pelt	Vacant

The Legislative Printing Unit is responsible for the design and printing of a wide range of materials. During legislative sessions, the LPU is responsible for the printing of the Senate and House daily calendars, Senate and House final journals, budget amendments, the Legislative Digest and publishing House journals to CD. For the legislative commissions, the LPU is responsible for the printing of a wide range of materials including newsletters, annual reports, informational books, audits, reports, stationery, envelopes, forms, business cards, etc. The LPU has adopted rules for printing and follows strict adherence to the policy requiring no print job to be performed that is political in content (such as campaign material), or private business items. Other materials designed and printed by the LPU must also follow the printing rules. For example, the LPU uses soybean inks manufactured in Illinois. They also use 50% recycled paper with 50% post consumer waste content, of various colors and weights for the requests for the members and legislative commissions.

STATE OF ILLINOIS
LEGISLATIVE PRINTING UNIT
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2013

AGENCY PLANNING

The LPU's short-term planning consists of completing an "Annual Narrative Statement on Specific Programs" report each fiscal year. Any new legislation initiated by the LPU for consideration by the General Assembly, along with applicable cost factors, are identified. Recently enacted State and federal laws, executive orders, court orders, State or federal regulations, or newly mandated changes in organizational structure or operational responsibilities, etc. that will have an impact on the LPU's budget are reported. A notation is also made of implementation plans including dates and cost factors for expansions in areas such as equipment and electronic data processing. Short-term planning also consists of annual budget requests which are submitted to the General Assembly (JCLSS – Joint Committee on Legislative Support Services) for approval.

The LPU's long-term goal is to accomplish the ongoing requests of the General Assembly, committees, commission, and legislative agencies in a cost-effective manner without diminishing the quality of printing products.

STATE OF ILLINOIS
 LEGISLATIVE PRINTING UNIT
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
 For the Fiscal Years Ended June 30,

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

<u>Function</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Administration	4	4	4
Layout Department	3	3	4
Printing Department	18	19	19
Total average full-time employees	<u>25</u>	<u>26</u>	<u>27</u>

STATE OF ILLINOIS
 LEGISLATIVE PRINTING UNIT
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
 For the Fiscal Years Ended June 30,

The following operating statistics were prepared from Agency records by fiscal year:

	<u>2013</u>	<u>2012</u>	<u>2011*</u>
Jobs Completed	<u>1,104</u>	<u>2,671</u>	<u>3,257</u>
Member	10,644,214	20,434,551	9,947,521
Support Staffs	1,136,004	1,908,362	577,442
Legislative Printing Unit	2,019,107	2,163,715	3,891,820
Legislative Agencies	<u>1,535,843</u>	<u>4,758,500</u>	<u>2,990,321</u>
Total All Sheets	<u>15,335,168</u>	<u>29,265,128</u>	<u>17,407,104</u>

Note: Sheets refers to the numbers of sheets of paper going through the printing process.

* Fiscal Year 2011 numbers differ from the prior examination report due to a reporting error.