



STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

**OFFICE OF THE
ARCHITECT OF THE CAPITOL**

COMPLIANCE EXAMINATION

FOR THE TWO YEARS ENDED JUNE 30, 2005

WILLIAM G. HOLLAND

AUDITOR GENERAL

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

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AGENCY OFFICIALS

On February 1, 2004, the Office of the Architect of the Capitol (Office) replaced the Legislative Space Needs Commission (LSNC) pursuant to Public Act 93-0632. In addition, the twelve Commissioners of the LSNC were replaced by a four-member board of the Office.

OFFICE OF THE ARCHITECT OF THE CAPITOL (February 1, 2004 to June 30, 2005)

Acting Director	Mr. Mal Hildebrand
Deputy Director	Mr. Dean McGeath
Fiscal Officer	Mrs. Dana Hoover
Board Members	
Co-Chairman	Linda Hawker, Secretary of the Senate
Co-Chairman	Mark Mahoney, Clerk of the House of Representatives
Member	Scott Kaiser, Assistant Secretary of the Senate
Member	Bradley Bolin, Assistant Clerk of the House of Representatives

LEGISLATIVE SPACE NEEDS COMMISSION (July 1, 2003 to February 1, 2004)

Executive Director	Mr. Mal Hildebrand
Deputy Director	Mr. Dean McGeath
Fiscal Officer	Mrs. Dana Hoover
Commission Members	
Co-Chairman Senator Wendell Jones	Member Representative Rich Brauer
Co-Chairman Representative Joseph Lyons	Member Representative Lovana Jones
Member Senator Dennis Jacobs	Member Representative Tom Holbrook
Member Senator Terry Link	Member Representative Raymond Poe
Member Senator Anthony Munoz	Member Representative Angelo Saviano
Member Senator William Peterson	Member Senator Dan Rutherford

Agency office is located at:

Suite 602
William G. Stratton Building
Springfield, IL 62706



**THE OFFICE OF THE ARCHITECT OF THE CAPITOL
SUITE 602 WILLIAM G. STRATTON BUILDING
SPRINGFIELD, ILLINOIS 62706 · TELEPHONE 217/782-7863 · FAX 217/524-1873**

MANAGEMENT ASSERTION LETTER

Office of the Auditor General
Iles Park Plaza
740 East Ash
Springfield, Illinois
62703-3154

September 13, 2005

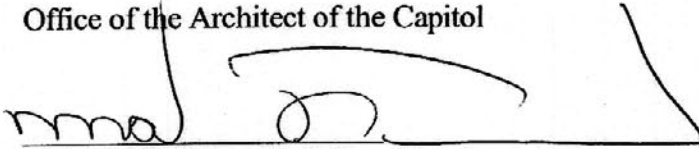
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Office of the Architect of the Capitol (formerly the Legislative Space Needs Commission) (Agency). 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 Agency's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2004 and June 30, 2005, the Agency has materially complied with the assertions below.

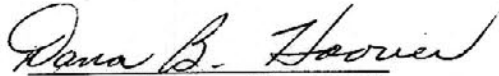
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Office of the Architect of the Capitol

A handwritten signature in black ink, appearing to read 'm hildebrand', with a long horizontal line extending to the right.

Malcolm Hildebrand, Acting Director

A handwritten signature in black ink, appearing to read 'Dana B. Hoover', written in a cursive style.

Dana B. Hoover, Fiscal Officer

COMPLIANCE REPORT

SUMMARY

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

AUDITORS' 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>This Report</u>	<u>Prior Report</u>
Findings	1	1
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	1	0

Details of findings are presented in a separately tabbed report section.

SUMMARY OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
05-1	9	Voucher processing weaknesses
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)		
05-2	10	Inadequate controls over personal services

EXIT CONFERENCE

The Office of the Architect of the Capitol waived an exit conference in a letter dated October 20, 2005.

The response to the recommendation was provided by Mr. Mal Hildebrand, Acting Director on October 20, 2005.

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

We have examined the Illinois Office of the Architect of the Capitol's (formerly Legislative Space Needs Commission) (Office) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2005. The management of the Office is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Office's compliance based on our examination.

- A. The Office has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Office has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Office are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the Office 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 Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Office's compliance with specified requirements.

In our opinion, the Office complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005. However, the results of our procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as Finding No. 05-1.

As required by the Audit Guide, an immaterial finding relating to instances of noncompliance excluded from this report has been reported in a separate letter.

Internal Control

The management of the Office is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Office's internal control over compliance with the aforementioned requirements in order to determine 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed another matter involving internal control which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as Finding No. 05-1.

As required by the Audit Guide, an immaterial finding relating to internal control deficiencies excluded from this report has been reported in a separate letter.

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 2004 and the 2005 Supplementary Information for State Compliance Purposes, except for information on the 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 2003 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

BRUCE L. BULLARD
Compliance Audit Director

September 13, 2005

05-1. **FINDING** (Voucher Processing Weaknesses)

The Office of the Architect of the Capitol, formerly Legislative Space Needs Commission (Office), did not exercise adequate control over voucher processing. We noted the following:

- Eleven of 75 (15%) vouchers tested, totaling \$64,101, were approved for payment from 7 to 111 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 of physical receipt of the bill. Agencies are also required to maintain documentation of requests for additional information from vendors, the date such information is received, and subsequent agency and vendor actions.
- The Office did not pay the required interest of \$588 on 2 of 75 (3%) vouchers tested. The State Prompt Payment Act (30 ILCS 540/3-2) requires agencies to determine whether interest is due and automatically pay interest penalties amounting to \$50 or more to the appropriate vendor when payment is not issued within 60 days after receipt of a proper bill.

Office management stated that the late approvals were due to billings which require inspection of the goods or services received before payment, a delay in receiving appropriation information from the Comptroller at the beginning of each fiscal year, and oversight. The interest owed was on construction vouchers which were processed after Office personnel inspected the work.

Failure to promptly deny or approve and pay invoices may result in late payments of bills to vendors or contractors and may cause the State to pay unnecessary interest penalties. Failure to pay interest on vouchers is noncompliance with the State Prompt Payment Act. (Finding Code No. 05-1)

RECOMMENDATION

We recommend the Office comply with the Illinois Administrative Code and State Prompt Payment Act and implement controls to ensure vouchers are approved or denied within the required time frame. We further recommend the Office document requests for additional information from vendors and the date such information is received. In addition, we recommend Office officials strengthen controls over procedures to identify all vouchers not paid within 60 days to ensure the proper amount of interest is paid.

OFFICE RESPONSE

We have concluded a review of those vouchers in question as to the promptness of payment and have identified various reasons for the delay. We agree with the finding and a more concerted effort, supplemented by proper documentation, will be undertaken to alleviate this matter.

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

05-2. **FINDING** (Inadequate controls over personal services)

During the prior period, the Office did not grant sick or vacation days to a part-time employee. As a result, the liability for compensated absences reported to the Comptroller was understated on the FY03 form SCO-580.

During the current period, the Office granted sick and vacation days to the employee until the Operating Rules for Legislative Agencies were revised. Effective March 1, 2004, the Rules no longer required part-time employees to be eligible for sick or vacation days. In addition, the Office properly reported the employee's accrued compensated absences on the SCO-580. (Finding Code No. 03-1)

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
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending

- Analysis of Operations

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

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states we have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2005

P.A. 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Reappropriated July 1	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31			
General Revenue Fund -001						
Personal Services	\$ 442,500	\$ 276,057	\$ 0	\$ 276,057	\$ 0	\$ 166,443
Employee Retirement Contributions Paid by Employer	14,000	11,063	0	11,063	0	2,937
State Contribution to State Employees' Retirement System	71,300	44,547	0	44,547	0	26,753
State Contributions to Social Security	26,800	20,126	0	20,126	0	6,674
Contractual Services	98,200	8,666	423	9,089	0	89,111
Travel	3,000	774	257	1,031	0	1,969
Commodities	3,800	2,979	791	3,770	0	30
Printing	500	0	0	0	0	500
Equipment	800	285	0	285	0	515
Electronic Data Processing	8,700	2,988	4,236	7,224	0	1,476
Telecommunications	6,500	4,409	418	4,827	0	1,673
Total General Revenue Fund	\$ 676,100	\$ 371,894	\$ 6,125	\$ 378,019	\$ 0	\$ 298,081

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

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2005

P.A. 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Reappropriated July 1	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31			
Fund - 141 Capital Development						
State Capitol Rehabilitation - 00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Capitol Rehabilitation - 20	686,800	83,635	0	83,635	603,165	0
State Capitol Rehabilitation - 21	3,974	91	0	91	3,883	0
Total Capital Development Fund	\$ 690,774	\$ 83,726	\$ 0	\$ 83,726	\$ 607,048	\$ 0
Grand Total - All Funds	\$ 1,366,874	\$ 455,620	\$ 6,125	\$ 461,745	\$ 607,048	\$ 298,081

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

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2004

	Appropriations (Net of Transfers)	Lapse Period			Total Expenditures 14 Months Ended August 31	Balances	
		Expenditures Through June 30	Expenditures July 1 to August 31	Expenditures July 1 Reappropriated		August 31	
						Lapsed	August 31
General Revenue Fund -001							
Personal Services	\$ 344,500	\$ 260,267	\$ 0	\$ 260,267	\$ 0	\$ 0	\$ 84,233
Employee Retirement							
Contributions Paid by Employer	14,000	10,421	0	10,421	0	0	3,579
State Contribution to State							
Employees' Retirement System	42,200	24,315	0	24,315	0	0	17,885
State Contributions to Social Security	26,800	18,906	0	18,906	0	0	7,894
Contractual Services	96,050	5,122	77,540	82,662	0	0	13,388
Travel	4,340	3,303	0	3,303	0	0	1,037
Commodities	1,500	947	248	1,195	0	0	305
Printing	500	294	0	294	0	0	206
Equipment	2,460	1,528	930	2,458	0	0	2
Electronic Data Processing	10,150	10,149	0	10,149	0	0	1
Telecommunications	6,500	4,584	591	5,175	0	0	1,325
Total General Revenue Fund	\$ 549,000	\$ 339,836	\$ 79,309	\$ 419,145	\$ 0	\$ 0	\$ 129,855

Note: Appropriations, expenditures, balances reappropriated, and lapsed balances were obtained from Agency records and have been reconciled to records of the [State Comptroller](#).

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2004

P.A. 93-0091	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Reappropriated July 1	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31			
FISCAL YEAR 2004						
Fund - 141 Capital Development						
State Capitol Rehabilitation - 00	\$ 1,250,000	\$ 878,252	\$ 64,573	\$ 942,825	\$ 0	\$ 307,175
State Capitol Rehabilitation - 20	812,720	125,920	0	125,920	686,800	0
State Capitol Rehabilitation - 21	113,303	109,229	0	109,229	3,974	100
Total Capital Development Fund	\$ 2,176,023	\$ 1,113,401	\$ 64,573	\$ 1,177,974	\$ 690,774	\$ 307,275
Grand Total - All Funds	\$ 2,725,023	\$ 1,453,237	\$ 143,882	\$ 1,597,119	\$ 690,774	\$ 437,130

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

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

	Fiscal Year		
	2005	2004	2003
General Revenue Fund -001	P.A. 93-0842	P.A. 93-91	P.A. 92-0538
<hr/>			
Appropriations (Net of Transfers)	\$ 676,100	\$ 549,000	\$ 549,000
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 276,057	\$ 260,267	\$ 247,528
Employee Retirement			
Contributions Paid by Employer	11,063	10,421	9,920
State Contribution to State			
Employees' Retirement System	44,547	24,315	25,596
State Contributions to Social Security	20,126	18,906	18,021
Contractual Services	9,089	82,662	63,480
Travel	1,031	3,303	2,221
Commodities	3,770	1,195	1,311
Printing	0	294	760
Equipment	285	2,458	1,541
Electronic Data Processing	7,224	10,149	7,244
Telecommunications	4,827	5,175	5,158
 Total Expenditures	 \$ 378,019	 \$ 419,145	 \$ 382,780
 Lapsed Balances	 \$ 298,081	 \$ 129,855	 \$ 166,220

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2005

	Total	Land and Land Improvements	Equipment
Balance at July 1, 2003	\$ 264,672	\$ 72,750	\$ 191,922
Additions	26,399		26,399
Deletions	(7,625)		(7,625)
Net Transfers	<u>(72,750)</u>	<u>(72,750)</u>	
Balance at June 30, 2004	<u>\$ 210,696</u>	<u>\$ -</u>	<u>\$ 210,696</u>
Balance at July 1, 2004	\$ 210,696	\$ -	\$ 210,696
Additions	6,842		6,842
Deletions	(6,277)		(6,277)
Net Transfers	<u>-</u>		
Balance at June 30, 2005	<u>\$ 211,261</u>	<u>\$ -</u>	<u>\$ 211,261</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.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

Significant variances in expenditures were determined to be changes of \$500 and at least 20% between fiscal years, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2004 AND 2005

General Revenue Fund - 001

State Contribution to State Employees' Retirement System

There was an increase in the State Contribution to the Employees' Retirement System FY05 expenditures due to the elimination of contributions during FY04 from April through June pursuant to PA-0065.

Contractual Services

The decrease in contractual services expenditures was due to no payments for capital improvements and related expenses being paid from this appropriation in FY05.

Travel

The decrease in FY05 travel expenditures was due to minimal travel only by the Acting Director during FY05 and no travel expenses for Board members.

Commodities

The FY05 increase in commodities expenditures was due to the purchase of 40 chairs that were \$55 each.

Equipment

The decrease in equipment expenditures was due to fewer purchases in FY05 and the purchase of a digital camera in FY04.

Electronic Data Processing

The decrease in FY05 expenditures was due to fewer purchases and the purchase of a color printer during FY04.

Capital Development Fund – 141

State Capitol Rehabilitation - 00

Expenditures decreased due to rehabilitation projects being completed and paid during FY04.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

Significant variances in expenditures were determined to be changes of \$500 and at least 20% between fiscal years, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2004 AND 2005 (Continued)

Capital Development Fund – 141 (continued)

State Capitol Rehabilitation – 20

The decrease in FY05 rehabilitation expenditures was due to the Office making fewer payments for improvements in FY05. Expenditures vary based on the number, nature, and phase of projects ongoing during the fiscal year.

State Capitol Rehabilitation – 21

The decrease in FY05 expenditures was due to fewer payments for the continuation of work pursuant to the architectural, structural, and mechanical surveys of the State Capitol Building. Expenditures vary based on the number, nature, and phase of projects ongoing during the fiscal year.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

Significant variances in expenditures were determined to be changes of \$500 and at least 20% between fiscal years, and are explained below

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2003 AND 2004

General Revenue Fund - 001

Contractual Services

The increase in FY04 contractual service expenditures was due to increased payments for capital improvements and professional services related to renovation and rehabilitation of the Capitol. Expenditures for capital improvements vary based on the number, nature, and phase of projects ongoing during the fiscal year.

Travel

The increase in FY04 travel expenditures was mainly due to travel reimbursements for a Commission meeting in Chicago.

Equipment

The increase in FY04 equipment expenditures was due to the purchase of a digital camera for \$1,420.

Electronic Data Processing

The increase in FY04 electronic data processing expenditures was mainly due to the purchase of a color printer for \$4,878.

Capital Development Fund - 141

State Capitol Rehabilitation - 00

There was an increase in FY04 expenditures for the rehabilitation of the Capitol due to more funding and a large number of renovation and rehabilitation projects being completed and paid during FY04.

State Capitol Rehabilitation - 20

There was an increase in FY04 expenditures due to more projects being completed for areas under the jurisdiction of the House of Representatives and Senate.

State Capitol Rehabilitation - 21

There was an increase in FY04 expenditures due to more projects being completed for the architectural, structural, and mechanical surveys of the State Capitol Building.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2005

FISCAL YEAR 2005

General Revenue Fund - 001

Commodities

The Office paid invoices totaling \$791 for the purchase of office supplies and tags for property control that were ordered during the fiscal year but not received until the lapse period.

Electronic Data Processing

The Office paid an invoice for \$4,236 for 3 computers and 2 monitors that were ordered during the fiscal year but not received until the lapse period.

FISCAL YEAR 2004

General Revenue Fund - 001

Contractual Services

The Office paid invoices totaling \$77,540 during the lapse period for services performed during the fiscal year that included unused cable abatement study in the Capitol, refinishing of doors, trim and wainscoting in the Capitol, and a paint study of the 3rd floor public corridor and restroom area wall system.

Equipment

The Office ordered a portable air conditioner for \$800 during the fiscal year that was not received and paid until the lapse period.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF OPERATIONS

FUNCTIONS AND PLANNING PROGRAM

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

The Office is mandated by statute:

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

The Office is subject to the Legislative Commission Reorganization Act of 1984 (Act) (25 ILCS 130/1-1 et seq.). The Joint Committee on Legislative Support Services was responsible for establishing general policy and coordinating activities among the legislative support services agencies, including the Office and the former LSNC. The LSNC was also subject to the Space Needs Act (25 ILCS 125/1 et seq.), which was repealed February 1, 2004.

Prior to February 1, 2004, the LSNC was comprised of twelve members of the General Assembly, of whom three were appointed by each of the following: the President of the Senate, the Minority Leader of the Senate, the Speaker of the House of Representatives, and the Minority Leader of the House of Representatives. The Commissioners served without compensation, were appointed to hold office for a term of 2 years, and the 2 co-chairmen could not be members of or identified with the same house or the same political party.

Effective February 1, 2004, the Board of the Office of the Architect of the Capitol is comprised of the Secretary of the Senate, Assistant Secretary of the Senate, Clerk of the House of Representatives and Assistant Clerk of the House of Representatives. The Secretary and Clerk

of the House are the Chairman and Co-Chairman of the Board. The Board members do not receive any compensation and their length of office is indefinite.

Also effective February 1, 2004, the Capitol Historic Preservation Board was established to serve as an advisory body to the Office. As of the end of the examination fieldwork, the ten members had not yet been appointed.

The Act also requires the appointment of an Architect of the Capitol, who had not yet been selected as of the end of examination fieldwork.

Board Members

- Co-Chairmen: Linda Hawker, Secretary of the State
Mark Mahoney, Clerk of the House of Representatives
- Members: Scott Kaiser, Assistant Secretary of the Senate
Bradley Bolin, Assistant Clerk of the House of Representatives

Planning Program

During the examination period, the Office updated its long-range Master Plan for growth and development of the Capitol complex. The Master Plan set long term goals for the improvement, construction, capital repairs, and landscaping needs within the Capitol complex. The Board met periodically to consider proposed and ongoing projects.

The Office often works in conjunction with the Capital Development Board to develop projects necessary to maintain the State Buildings in the legislative complex. The planning process began with building surveys, architect and engineer studies, facility analysis, and proposed costs. The Office and the Capital Development Board scheduled planning meetings and discussed bid proposals. The Office must approve all construction contracts for the legislative complex.

Monitoring

The Acting Director, Deputy Director, and the Construction Analyst routinely monitored the progress on individual projects identified in the plan. The Office staff met regularly to review the status of the projects and to approve work in process payments to the contractors. The projects were monitored from planning to completion. The Board now holds meetings on a monthly basis to monitor the status of on-going projects and review and approve contracts for new projects.

Auditors' Assessment

The Office appears to have maintained an adequate planning program during the examination period.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended June 30,

AVERAGE NUMBER OF EMPLOYEES

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Acting Director	1	1	1
Deputy Director	1	1	1
Construction Analyst (Part-time)	0.5	0.5	0.5
Administrative Assistant	1	1	1
Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total average full-time employees	<u><u>4.5</u></u>	<u><u>4.5</u></u>	<u><u>4.5</u></u>

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SERVICE EFFORTS AND ACCOMPLISHMENTS
(Not Examined)

The Office of the Architect of the Capitol (Office) reported the following accomplishments during the examination period:

FY04

The Office continued to oversee the construction and rehabilitation of various facilities within the Capitol Complex. One of the main projects to commence was the planning of the HVAC (heating, air conditioning and ventilation) project for the Capitol Building. Other Capitol Building projects included renovation of the Senate Offices, 6th floor; repair of exterior stone; restoration and painting the third floor rotunda area; and miscellaneous electrical work at the Capitol east and south lawns.

Other major projects in the Capitol Complex included restoration and painting of the museum exhibits in the Museum Building, as well as stone repair and repair of the fountain granite on the east lawn. The Office also oversaw the restoration of the Howlett Building's exterior stone, expansion of the south shipping dock, and continuing work on the Upgrade for Life Safety, Phase 1. Another major project to commence was the upgrade of the plumbing and the security systems and other repairs at the Willard Ice Building.

FY05

Phase 1 (of 4) of the Capitol Building's HVAC project was completed. The following projects for the Capitol Building were also completed: restoration of the 3rd floor west ceilings, abatement of the Westinghouse Tunnel Entrance, replacement of the Senate Chambers voting system, and completion of phase II and III of the Life Safety Upgrade.

The Office continued to oversee repairs at the Willard Ice Building, including an emergency upgrade of the fire alarm system and emergency lighting and electrical repairs of the parking ramp. The Office was also involved in overseeing asbestos abatement and emergency courtyard roof repairs for the Howlett Building and emergency repair and replacement of the roof and parapets in the Armory Building.

The Capitol Complex projects included installation of an emergency notification system and upgrade of the Complex Door Security. Projects for the Archives Building included Phase III of the upgrade of environmental equipment, stone cleaning, tuck pointing, and roof replacement. The Office also oversaw the upgrade of the fire alarm system in the State Library and replacement of the water main and steam valve replacement for the Power Plant.