

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

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

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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AGENCY OFFICIALS

ILLINOIS EMERGENCY MANAGEMENT AGENCY

Director (3/16/07 - Current)	Mr. Andrew Velasquez III
Assistant Director	Mr. Joseph Klinger
Chief of Staff – Administrative	Ms. Jennifer Ricker
Chief Legal Counsel (11/2/09 to Current)	Ms. Maureen Cunningham
Chief Legal Counsel (7/1/07 to 11/0/09)	Mr. Kevin McClain
Legislative Liaison (11/1/07 – Current)	Mr. Kevin Moore
Legislative Liaison (7/1/07 to 10/31/07)	Mr. Steve Greene
Labor Administrator	Mr. Kevin Sledge
Policy Advisor	Mr. Mike Chamness
Bureau of Fiscal Management (10/1/09 to Current)	Mr. Todd Miller
Bureau of Fiscal Management (7/1/07 to 9/30/09)	Mr. Dennis Miner
Bureau of Information Technology (1/16/10 to Current)	Mr. Kirk Lonbom
Bureau of Information Technology (4/1/09 – 1/15/10)	Vacant
Acting Bureau of Information Technology (11/4/08 to 3/31/09)	Mr. Kevin Noone
Bureau of Information Technology (7/1/07 to 11/3/08)	Ms. Kim Purcell
Bureau of Disaster Assistance and Preparedness	Mr. Dave Smith
Bureau of Operations	Mr. Jim Watts
Bureau of Nuclear Facility Safety	Mr. Frank Niziolek
Bureau of Environmental Safety (7/26/07 – Current)	Mr. Gary McCandless

AGENCY OFFICIALS

ILLINOIS EMERGENCY MANAGEMENT AGENCY
(CONTINUED)

Bureau of Environmental Safety
(7/14/07 to 7/25/07)

Vacant

Bureau of Environmental Safety
(7/1/07 to 7/13/07)

Mr. Rich Allen

Bureau of Radiation Safety

Mr. Paul Eastvold

Executive offices are located at:

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

2200 S. Dirksen Parkway
Springfield, Illinois 62703

1035 Outer Park
Springfield, Illinois 62704



Pat Quinn, Governor
Andrew Velasquez III, Director

MANAGEMENT ASSERTION LETTER

De Raimo Hillger & Associates.
Certified Public Accountants
655 N. LaGrange Road, Suite 102
Frankfort, IL 60423

February 9, 2010

Ladies and Gentlemen:

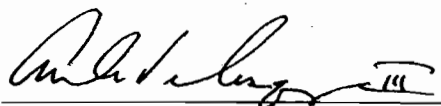
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls 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, 2009. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2009, 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. 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. 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,

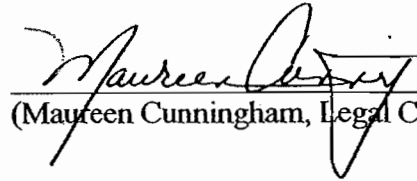
Illinois Emergency Management Agency



(Andrew Velasquez III, Director)



(Todd Miller, Fiscal Officer)



(Maureen Cunningham, Legal Counsel)

State of Illinois
Illinois Emergency Management Agency

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	17	3
Repeated findings	2	1
Prior recommendations implemented or not repeated	1	5

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS(STATE COMPLIANCE)			
09-1	11	Incorrect GAAP Reporting	Material Noncompliance Material Weakness
09-2	13	Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports	Material Noncompliance Material Weakness
09-3	15	Inadequate Segregation of Duties	Noncompliance Significant Deficiency
09-4	17	Inadequate Segregation of Duties	Noncompliance Significant Deficiency
09-5	19	Voucher Processing Errors	Noncompliance Significant Deficiency
09-6	21	Inadequate Contracting Procedures	Noncompliance Significant Deficiency
09-7	24	Inadequate Internal Controls Over Cash Receipts and Refunds	Noncompliance Significant Deficiency

State of Illinois
Illinois Emergency Management Agency

COMPLIANCE REPORT

SUMMARY

FINDINGS(STATE COMPLIANCE)

09-8	26	Inadequate Controls Over Property and Equipment Records	Noncompliance Significant Deficiency
09-9	28	Failure to Monitor Submission of Emergency Operation Plans	Noncompliance Significant Deficiency
09-10	30	Failure to Prepare Required Financial Reports	Noncompliance Significant Deficiency
09-11	31	Noncompliance with Radiation Protection Act of 1990	Noncompliance Significant Deficiency
09-12	32	Failure to Develop an Informational and Technical Assistance Program	Noncompliance Significant Deficiency
09-13	33	Inadequate Documentation for Reporting to Local Emergency Planning Committees	Noncompliance Significant Deficiency
09-14	34	Lack of Adequate Documentation Regarding Disaster Recovery	Noncompliance Significant Deficiency
09-15	35	Noncompliance With Illinois Human Rights Act	Noncompliance
09-16	36	Employee Performance Evaluations Not Completed Timely	Noncompliance
09-17	38	Exclusion of Conference Fees on the Agency Fee Imposition Report	Noncompliance
		PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)	
A.	39	Untimely Inspection of Radiation Installations and Radiation Sources	

State of Illinois
Illinois Emergency Management Agency

COMPLIANCE REPORT

SUMMARY

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on January 26, 2010. Attending were:

Illinois Emergency Management Agency

Jennifer Ricker, Chief of Staff - Administrative
Todd Miller, Bureau of Fiscal Management
Kirk Lonbom, Bureau of Information Technology

Office of the Auditor General

Kathy Lovejoy, Audit Manager

De Raimo Hillger & Associates – Special Assistant Auditors

Ferne Hillger, Partner

Responses to the recommendations were provided by Todd Miller in a letter dated February 9, 2010.

DE RAIMO HILLGER & ASSOCIATES

Certified Public Accountants & Business Consultants

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JOHN J. DE RAIMO
FERNE M. HILLGER

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Emergency Management Agency's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2009. The management of the Illinois Emergency Management Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Emergency Management Agency's compliance based on our examination.

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

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Emergency Management Agency's compliance with those

requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Emergency Management Agency's compliance with specified requirements.

As described in finding 09-1 and 09-2 in the accompanying schedule of findings, the Illinois Emergency Management Agency did not comply with requirements regarding State uniform accounting system in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the Illinois Emergency Management Agency to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Illinois Emergency Management Agency complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 09-3 through 09-17.

Internal Control

The management of Illinois Emergency Management Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Illinois Emergency Management Agency's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Illinois Emergency Management Agency's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Emergency Management Agency's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over compliance that we considered to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis. We considered the deficiencies in internal control over compliance as described in the accompanying schedule of findings as findings 09-1 and 09-2 to be material weaknesses.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We considered the deficiencies in internal control over compliance described in the findings 09-3 through 09-14 in the accompanying schedule of findings, to be significant deficiencies.

Additionally, the results of our procedures disclosed other matters involving internal control over compliance, which are required to be reported in accordance with criteria established by the Audit Guide issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 09-15 through 09-17.

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2009 and the 2008 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund, Schedule of Indirect Cost Reimbursements, Public Safety Shared Services Center and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2007 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

De Raimo Hillger & Associates

February 9, 2010

State of Illinois
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-1. Finding (Incorrect GAAP Reporting)

The Illinois Emergency Management Agency (Agency) did not provide the auditors or the Office of the State Comptroller with complete and accurate Grant/Contract Analysis (SCO-563 Forms) Forms. These forms are part of the year – end reporting in accordance with generally accepted accounting principles (GAAP) to the State Comptroller's Office. The Agency prepares SCO-563 Forms for seven funds.

Upon review of the SCO-563 Forms provided for the Agency, we noted the following errors:

- Reporting for one fund did not include receipts and expenditures for one federal program, resulting in an understatement of federal expenditures of \$137,179 and current year revenue for the program.
- In one fund, the amounts reported as subrecipients on Form SCO-563 did not agree to the Agency's detailed accounting records. The difference in expenditures was \$5,842.
- In one fund, the Catalog of Federal Domestic Assistance (CFDA) numbers for ten programs were not correctly identified. The total expenditure amounts of these programs was \$16,061,000.

In addition, the GAAP Forms and related Schedule of Expenditures of Federal Awards (SEFA) were not presented to the auditors in a timely manner. Several revisions were submitted and forms were revised as per reviews of State Comptroller's Office and gathering of further information. Auditors received forms two months after scheduled deadlines.

Statewide Accounting Management System (SAMS) (Procedure 27.20.63) states that the SCO-563 Form provides the information needed to prepare the Statewide Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois Reporting Entity in accordance with the Federal Single Audit Act. Therefore amounts reported on the SCO-563 Form should be complete and accurate.

The Agency's management has the ultimate responsibility for the Agency's internal control system and the accuracy and completeness of the Agency's SCO-563 Forms to ensure that those Forms are completed in accordance with SAMS.

Agency management stated that working under Executive Order #6 and its corresponding Interagency Agreement, the Agency does not have procedural control over the completion of the Agency GAAP packages. Under the Executive Order, this responsibility was transferred to the Public Safety Shared Services Center (Shared Services).

State of Illinois
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-1. Finding (Incorrect GAAP Reporting) (Continued)

Failure to submit the correct information to the Office of the State Comptroller increases the risk that the Statewide Financial Statements and Schedule of Expenditures of Federal Awards will not be fairly stated. (Finding Code No. 09-1, 07-1)

Recommendation

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

Agency Response

The Agency accepts this finding. Although IEMA does not have procedural control over the completion of the Agency's GAAP package, we will continue to work with Shared Services to ensure the annual GAAP package is completed in a timely manner.

State of Illinois
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-2. Finding (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports)

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

- The Agency did not perform a timely reconciliation between Agency expenditures and the Office of the State Comptroller's Monthly Appropriations Status Report for 4 of 12 (33%) months during fiscal year 2009 and 1 of 12 (8%) months during fiscal year 2008 in a timely manner. These reconciliations were performed between 4 and 41 days late. In addition, four months of reconciliation reports for part of one fund during fiscal year 2009 and for one month of one fund during fiscal year 2008, could not be provided by the Agency. In addition, the reconciliations of one fund's balance for one month in fiscal year 2009 and one fund for one month during fiscal year 2008, were performed using incorrect Comptroller's Report balances. The Agency reconciles the amounts for 9 different funds monthly. During fiscal year 2009, the reconciliations for 3 different funds had reconciling items outstanding for 43 to 334 days. The amounts ranged between \$581 and \$22,006. During fiscal year 2008, the reconciliations for 1 fund had a reconciling item outstanding for 43 days. The amount was \$2,931. Statewide Accounting Management Systems (SAMS) (Procedure 11.40.20) requires agencies to reconcile their expenditures monthly. In addition, the agency should notify the Comptroller's Office of any irreconcilable differences so that corrective action can be taken. Reconciling items should be adjusted promptly to ensure accurate records and correct financial reporting.
- The Agency did not perform a timely reconciliation between cash receipts collected by the Agency and the Office of the State Comptroller's Monthly Revenue Report for 4 of 12 (33%) months during fiscal year 2009 and 2 of 12 (17%) months during fiscal year 2008 in a timely manner. These reconciliations were performed between 4 and 59 days late. In addition, the reconciliation of one fund's balance for one month in each of fiscal years 2009 and fiscal 2008, was performed using an incorrect Comptroller's Report balance. The Agency reconciles the amounts for 12 different funds monthly. During fiscal year 2009, the reconciliations for 7 different funds had reconciling items outstanding for 60 to 300 days. The amounts ranged between \$49 and \$12,703. During fiscal year 2008, the reconciliations for 8 different funds had reconciling items outstanding for 60 to 330 days. The amounts ranged between \$15 and \$124,696. SAMS (Procedure 25.40.20) requires each State agency to perform monthly a reconciliation of receipt account balances maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office. In addition, the Agency should notify the Comptroller's Office of any irreconcilable differences so that the necessary corrective action can be taken. Reconciling items should be adjusted promptly to ensure accurate records and correct financial reporting.

State of Illinois
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-2. Finding (Untimely Reconciliation of Agency Records to the Comptroller's
Monthly Reports) (Continued)

- The Agency did not perform a reconciliation between the Agency's cash balance and the Office of the State Comptroller's Monthly Cash Report. For fiscal years 2009 and 2008, the Agency was unable to provide reconciliations to the Monthly Cash Reports for all funds administered by the Agency. SAMS (Procedure 09.40.30) requires each State agency, only if transactions are maintained on an accounting system other than the SAMS System, to reconcile the ending balance of available cash per the agency's records with the ending balance of available cash per the Statewide Accounting Management System (SAMS) maintained by the Comptroller's Office on a monthly and timely basis to ensure the early detection and correction of errors. The Agency utilizes an accounting software package other than the SAMS system.

Agency management stated that pursuant to the Intergovernmental Cooperation Act (5 ILCS 220/1), the agency entered into an interagency agreement with the Illinois Department of Corrections with respect to fiscal services. The scope and responsibility of certain functions were not clearly defined during the negotiation process, and therefore some of the responsibilities were shared and some were missed.

Timely performance of monthly reconciliations to Comptroller Reports is important to detect and correct any errors and ensure accurate financial reporting. (Finding Code No. 09-2, 07-2 and 05-3)

Recommendation

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

Agency Response

The Agency accepts this recommendation and will work with Shared Services to complete reconciliations in a timely manner.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-3. Finding (Inadequate Segregation of Duties)

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

During our review of internal controls, we noted that the Agency lacked the proper segregation of duties in requisitioning, receiving and storing of equipment and commodities. Equipment expenditures during fiscal year 2009 and 2008 were \$943,387 and \$977,351, respectively. Contractual Services expenditures during fiscal year 2009 and 2008 were \$3,145,800 and \$2,792,506, respectively, and commodities expenditures during fiscal year 2009 and 2008 were \$322,355 and \$374,007, respectively. There is a central receiving area for electronic data processing equipment and automobiles. There are no central receiving areas for items related to other expenditure areas. In many bureaus, the department or individual that ordered the item is responsible for receiving the item. The same individual within a department or grant program area can approve a requisition or contract, order the goods, sign as receiver of the goods and approve the bill for payment.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that “All State Agencies shall establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.”

Additionally, good internal control procedures would dictate the Agency adequately segregate duties, thereby ensuring proper safeguarding of commodities and equipment. Additionally, proper segregation of duties would assist in the preventing of improper expenditures.

Agency management stated that the Agency does have a clear separation of duties for all major purchases of equipment, contractual services and commodities. However, a central receiving area for the same purchases is not always available as the Agency works from 15 locations across the State. Many of these locations are minimally staffed and lack the volume of deliveries to dedicate receiving personnel.

The failure of the Agency to maintain segregation of duties could lead to losses from errors or irregularities that could occur and not be discovered in the normal course of employees carrying out their assigned duties. (Finding Code No. 09-3)

Recommendation

We recommend that the Agency revise its policies and practices to ensure proper segregation of duties.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-3. Finding (Inadequate Segregation of Duties) (Continued)

Agency Response

The Agency accepts this recommendation and is currently reviewing procedures at all locations to identify weaknesses and make changes when necessary to strengthen internal controls.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-4. Finding (Inadequate Segregation of Duties)

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

During our review of internal controls, we noted that the Agency lacked the proper segregation of duties in the processing of receipts, billings and receivables. Cash receipts for fiscal year 2009 and 2008 totaled \$179,809,720 and \$130,158,987, respectively. Billing disputes could be investigated by the same individual participating in the billing process. The same individual may receive and stamp checks, make deposits into the State Treasury, approve Receipt Deposit Transmittal forms, and make any adjustments required to agency books upon reconciliations to Comptroller records. The individual involved in the billing duties is also responsible for maintaining and reporting of accounts receivable balances. Billing disputes could be investigated by the same individual participating in the billing process.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires that “All State Agencies shall establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of the accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.”

Additionally, good internal control procedures would dictate the Agency adequately segregate duties, thereby ensuring proper safeguarding of revenues and resources.

Agency management stated that pursuant to the Intergovernmental Cooperation Act (5 ILCS 220/1), the agency entered into an interagency agreement with the Illinois Department of Corrections with respect to fiscal services. Several employees of the agency were transferred to shared services as a result of the agreement; however, the receipts, receivables, and revenue functions along with fee compliance remained at the agency. The transfer of employees impacted the agency’s ability to maintain adequate segregation of duties.

The failure of the Agency to maintain segregation of duties could lead to losses from errors or irregularities that could occur and not be discovered in the normal course of employees carrying out their assigned duties. (Finding Code No. 09-4)

Recommendation

We recommend that the Agency revise its policies and practices to ensure proper segregation of duties.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-4. Finding (Inadequate Segregation of Duties) (Continued)

Agency Response

The Agency accepts this recommendation and will request additional personnel to enable proper segregation of duties. Until such time when personnel can be added, the agency will actively review other means to adequately segregate the duties of this section.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-5. Finding (Voucher Processing Errors)

The Illinois Emergency Management Agency (Agency) did not process certain expenditures accurately and did not pay certain expenditures in a timely manner.

During our testing of 275 expenditures for Contractual Services, Travel, Commodities, Printing, Equipment, Telecommunications, Electronic Data Processing, Operation of Automotive Equipment, and Grant Expenditures we noted the following:

- Twenty four invoices (\$972,208) were not approved for payment in a timely manner. These invoices were approved between 34 and 179 days after receipt of a proper bill.
- Twelve invoices (\$394,162) were not paid in a timely manner. The invoices were paid between 72 and 249 days after receipt of a proper bill. This resulted in interest due of \$2,889 that was not paid to the vendors.
- Eleven payment packages (\$272,031) did not contain receiving signatures.
- Seventeen invoices (\$61,051) contained expenditures that were recorded in the incorrect fiscal year.
- Six invoices (\$86,687) had no agency head approval. Five invoices (\$5,542,118) had no approval signatures for payment.
- One invoice (\$167) for travel expenditures exceeded the allowable lodging rate by \$26.
- Two invoices (\$174,787) for grant reimbursement expenditures included payments of sales tax totaling \$494.
- Two invoice packages (\$600,071) for grant reimbursements did not include supporting documentation for expenditures.
- One invoice (\$118,995) for telecommunication expenditures did not contain evidence of competitive bidding or purchase in accordance with Illinois Procurement Code.
- One invoice (\$45) was approved for payment before the purchase requisition had been approved.
- Payments for two invoices (\$15,321) either were greater or less than the supporting documentation amounts. This resulted in a net underpayment of \$1,149.

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

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-5. Finding (Voucher Processing Errors) (Continued)

The State Prompt Payment Act (30 ILCS 540/3-2(1.1)) states that a State agency shall review in a timely manner each bill and invoice after its receipt. If the agency determines that it is unable to process the invoice notice must be given to the vendor not later than 30 days after the invoice was submitted.

The State Prompt Payment Act (30 ILCS 540/3-2(1)) states that any bill approved for payment must be paid or payment issued within 60 days of receipt. If payment is not issued to the payee within the 60 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of the 60 day period, until final payment is made.

The Illinois Administrative Code (74 Ill. Admin. Code 900.70(b)) states that an Agency shall approve proper bills or deny bills with defects, in whole or in part, within 30 days after receipt.

Rules promulgated under this statute by the State Comptroller as in SAMS (Procedure 17.10.50) state that “where a State official or agency is late in payment of a vendor’s bill or invoice properly approved ... the agency shall automatically pay interest penalties required amounting to \$50 or more to the appropriate vendor.”

The Illinois Administrative Code (80 Ill. Admin. Code 2800.APPENDIX A) details maximum reimbursement rates for travel mileage, per diem and lodging expenditures.

Agency management stated that pursuant to the Intergovernmental Cooperation Act (5 ILCS 220/1), the agency entered into an interagency agreement with the Illinois Department of Corrections with respect to fiscal services. Finance personnel were involved in many pre-transfer meetings and pre-transfer changes in vouchering procedures and staff. The changes and confusion regarding transferring personnel and responsibilities is likely to have contributed to the errors in processing.

Untimely payments can result in vendors being unwilling to do business with the State, and lack of approvals and documentation may lead to incorrect payments resulting in a loss of State funds. (Finding Code No. 09-5)

Recommendation

We recommend that the Agency implement additional controls to ensure that expenditures are approved timely, paid timely and are accurate.

Agency Response

The Agency accepts this recommendation and will continue to work in cooperation with Shared Services to ensure expenditures are approved and paid in a timely and accurate manner.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-6. Finding (Inadequate Contracting Procedures)

The Illinois Emergency Management Agency (Agency) did not process contractual agreements in accordance with established procedures.

During our testing of twenty-five contractual agreements and ten contractual agreements for expenditures greater than \$3,000,000, we noted the following exceptions:

- One of 25 (4%) contractual agreements tested, totaling \$15,000, was not on file with the State Comptroller's Office. Fourteen of 25 (56%) contractual agreements tested, totaling \$790,113, were filed late with the State Comptroller's Office. These contracts were filed between 1 and 59 days late.
- Two of 25 (8%) contractual agreements, totaling \$239,500, did not contain the Procurement of Domestic Products certification.
- Five of 25 (20%) contractual agreements, totaling \$335,424, were signed after the date of commencement of services per the contract. The total amount of services provided prior to the approval date was not determinable. Contracts were signed between 37 and 92 days after commencement date specified in contract.
- Two of 25 (8%) contractual agreements, totaling \$745,260, tested did not provide an explanation for being exempt from bidding.
- Two of 25 (8%) contractual agreements tested, totaling \$804,800, were not posted on the Illinois Procurement Bulletin.
- One of 25 (4%) contractual agreements tested, totaling \$271,830, did not contain Financial Interest and potential Conflicts of Interest Disclosures.
- Four of 25 (16%) contractual agreements, totaling \$56,550, were not dated by the vendor, agency official, or both.
- Two of the ten (20%) contractual agreements tested were signed after the date of commencement of services. The total expenditures on these agreements totaled \$8,810,350.

The Illinois Procurement Code (30 ILCS 500/20-80(b)) and SAMS procedure 15.10.40 require State agencies to file contracts exceeding \$10,000 (\$5,000 for professional and artistic contracts), with the State Comptroller within 15 days of execution.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-6. Finding (Inadequate Contracting Procedures) (Continued)

The Statewide Accounting Management System (SAMS) procedure 15.10.40 states that contracts that will exceed \$10,000 (\$5,000 for professional and artistic contracts), to any single vendor must be reduced to writing. Additionally, good business practices would require that contracts be fully executed prior to commencement and signed and dated by both parties.

In addition, the Illinois Procurement Code (30 ILCS 500/50-35) states that all offers from responsive bidders or offerors with an annual value of more than \$10,000 shall be accompanied by a disclosure of the financial interests of the contractor, bidder, or proposer. The financial disclosure of each successful bidder or offeror shall become part of the publicly available contract or procurement file maintained by the appropriate chief procurement officer. Disclosure of the responsive offerors should disclose relationships such as State employment, currently or in the previous 3 years.

The Procurement Domestic Products Act (30 ILCS 517/15) states that each contract awarded by a purchasing agent shall contain the contractor's certification that procured products provided pursuant to the contract or a subcontract shall be manufactured in the United States. The Statewide Accounting Management Systems (SAMS) (Procedure 15.20.50) requires documents for the purchase of tangible personal property exceeding \$10,000 to contain certifications. SAMS (Procedure 15.20.30) requires documents for professional services exceeding \$5,000 to contain certifications.

The Illinois Procurement Code (30 ILCS 500/20-10(c)) states that public notice of the invitation for bids shall be published on the Illinois Procurement Bulletin. In addition, Illinois Procurement Code (30 ILCS 500/20-25) states that sole source procurement contracts, awarded without use of the specified method of source selection, shall be published by the purchasing agency in the Illinois Procurement Bulletin.

Agency management stated the current contracts have been updated to include the requirements of the Procurement of Domestic Products Acts and Conflict of Interest Disclosures. In addition, public safety issues prompted the Agency to begin services under some contracts before the contracts were finalized, as budget restraints delayed the processing of contracts.

Failure to comply with the Illinois Procurement Act, the Procurement of Domestic Products Act and SAMS procedures could lead to the waste and abuse of State resources. (Finding Code No. 09-6 and IM07-3)

Recommendation

We recommend the Agency review its contracting policies and procedures to ensure compliance with statutes and SAMS Procedures.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-6. Finding (Inadequate Contracting Procedures) (Continued)

Agency Response

The Agency accepts this recommendation and has taken steps to remediate issues regarding the Domestic Products Act and the Conflict of Interest Disclosure of responsive bidders.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-7. Finding (Inadequate internal controls over cash receipts and refunds)

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

We tested 50 receipts and 21 refunds, totaling \$43,316,956, which were directly received by the Agency during the examination period. We noted the following weaknesses:

- The timeliness of deposit could not be determined for five (24%) refunds and one (2%) receipt tested totaling \$296,952 due to the Agency not maintaining documentation of the date received.

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

- The Receipt Deposit Transmittals (RDTs) for two receipts tested (4%), totaling \$1,873,245, contained incorrect SAMS Source Codes. Subsequently it was determined that a total of \$3,852,510 in federal receipts had been coded incorrectly.

Statewide Accounting Management Systems (SAMS) (Procedure 25.20.10) provides instruction for the completion of these transmittals and requires this form to request the Comptroller to order monies into a State Treasury Fund. The Agency should ensure the timeliness of such reporting so that such are properly reported into the State Treasury and are accounted for in its funds. In addition, prudent business practice would dictate that the filing of the RDTs and EATs with the Office of the Comptroller should be performed in a timely manner.

The Statewide Accounting Management Systems (SAMS) (Procedure 25.20.10) provides instructions for the completion of Receipt Deposit Transmittals and Exhibit 25.50.10-A lists source codes assigned to each agency. These codes result in the Revenue Source Code and Revenue Source Name reflected on the Comptroller Monthly Revenue Status Report. The proper classification for these reports and financial reporting to the Office of the Comptroller is important.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-7. Finding (Inadequate internal controls over cash receipts and refunds)
(Continued)

Agency management stated that many times payments are received without remittance information and it may be necessary to research whether the payment is actually intended for one of the Agency's programs prior to the proper application of such payment. Management stated that coding errors were the result of changes that were not completed with the Office of the Comptroller.

Failure to implement adequate internal controls over money received and its reporting increases the risk that errors and irregularities could occur and not be detected. (Finding Code No. 09-7 and IM07-1)

Recommendation

We recommend the Agency strengthen its controls over cash receipts and refunds by date stamping deposits upon receipt and submitting complete and accurate RDTs to the Office of the Comptroller in a timely manner.

Agency Response

The Agency accepts this recommendation. The incorrect source codes have been corrected by updating the code at the Office of the Comptroller.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-8. Finding (Inadequate Controls Over Property and Equipment Records)

The Illinois Emergency Management Agency (Agency) had inadequate controls over its property and equipment and related records.

In performing our tests of Agency equipment, we found exceptions with 36 of the 248 (15%) items that were reviewed. The following exceptions were noted:

- Seven items (two automobiles and five items of office equipment), with an estimated cost of \$33,700, were viewed by auditors, however were not listed on the property control records.
- Twenty - two items, with an approximate cost of \$52,732, were found at a location other than the location listed in the property control records.
- Two items (desk and satellite dish), with a cost of \$1,333, were physically inspected and appeared to be obsolete.
- Five items, totaling \$61,313, were sent to surplus but still remained on the property control records. Three of these items were automobiles.

We also noted that the Agency submitted a Certification of Inventory as of February 27, 2009 to the Department of Central Management Services that was inaccurate. The following errors were noted on the listing:

- A total of 140 unlocated equipment items, totaling \$128,136 were reported. However, it appears that the unlocated items reported should have only been 18, totaling \$8,140.

The following errors were noted on the Agency Report of State Property (Form C-15) submitted by the Agency:

- Quarterly Agency Reports of State Property for fiscal years 2009 and 2008 incorrectly reported capital lease equipment assets that had expired. This amount was \$67,415.

Department of Central Management Services Property Control Rules (44 Ill. Admin Code 5010.400) requires all changes in equipment records be made within 30 days. The State Property Control Act (30 ILCS 605/4) requires responsible officers at each State agency to be accountable for the supervision, control, and inventory of all property under their jurisdiction to ensure the proper accounting and safeguarding of State assets. This Act further requires the agency's reporting responsibilities to the Department of Central Management Services. Additionally, good business practice requires that equipment be properly safeguarded against theft and misuse.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-8. Finding (Inadequate Controls Over Property and Equipment Records) (Continued)

Agency management stated that pursuant to the Intergovernmental Cooperation Act (5 ILCS 220/1), the agency entered into a interagency agreement with the Illinois Department of Corrections with respect to fiscal services. The scope and responsibility of certain functions were not clearly defined during the negotiation process, and therefore some communications between the agency and shared services were not clear. The Agency experienced some delays in posting of additions and deletions from the inventory system.

Inaccurate property control records results in incorrect accounting information and could cause unnecessary equipment expenditure and inaccurate financial reporting. (Finding Code No. 09-8)

Recommendation

We recommend the Agency adhere to the requirements of State Property Control Act and its procedures to ensure that the property and equipment records are properly maintained. Further, the Agency should adhere to the requirements of SAMS and submit their C-15 reports to the Office of the Comptroller accurately.

Agency Response

The Agency accepts this recommendation. Additional time was required beyond the deadline of this audit to complete the annual physical inventory. Since the end of the audit period, all items have been accounted for and proper documentation has been submitted to CMS. The Agency will continue to work in cooperation with Shared Services to complete the annual inventory certifications in a timely manner.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-9. Finding (Failure to Monitor Submission of Emergency Operation Plans)

The Illinois Emergency Management Agency (Agency) did not consistently follow its policies and procedures in place to ensure that each Agency's Region Coordinator monitored the timely submission of complete and accurate Emergency Operation Plans (EOPs) by their respective Emergency Services and Disaster Agencies.

The Illinois Emergency Management Agency is responsible for promulgating review and approval standards which are to be used by Emergency Services and Disaster Agencies (ESDAs) for preparing an Emergency Operations Plan (EOP).

Upon review of 25 plans, we noted the following exceptions at one regional office:

- In the files of 12 of 25 (48%) plans, auditors noted no evidence that the plans had been reviewed for completeness and in compliance with standards.
- Three of the 25 (12%) plans reviewed were not current. These plans had not been updated within the past two years.
- One of the 25 (4%) plans selected appeared to be missing most of the required data.
- Auditors were unable to determine if the plan submissions were in line with their annual filing period for twelve of the 25 (48%) selected.

The Illinois Emergency Management Agency Act (20 ILCS 3305/10(g)) requires each emergency services and disaster agency to prepare an emergency operations plan for its geographic boundaries that complies with planning, review, and approval standards promulgated by Illinois Emergency Management Agency. The Illinois Administrative Code (29 Ill. Admin. Code 301.310) states that each mandated ESDA and each ESDA eligible for and seeking accreditation shall biennially submit to the Illinois Emergency Management Agency for review and approval an emergency operations plan for their geographic boundaries. The Illinois Administrative Code (29 Ill. Admin. Code 301.230, 301.240 and 301.250) outline the basic plan requirements, functional annex requirements and hazard specific annexes which are required to be part of the EOP. Section 301.310 outlines EOP submission and review requirements for mandated and accredited ESDAs.

Agency management stated that policies and procedures are in place; however, inadvertently omissions occurred in one regional office.

Failure to ensure timely and complete submissions of EOPs by ESDAs could result in noncompliance with the mandated standards. (Finding Code No. 09-9)

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-9. Finding (Failure to Monitor Submission of Emergency Operation Plans) (Continued)

Recommendation

We recommend the Agency comply with the Illinois Emergency Agency Act by ensuring adequate resources are available to monitor the timely submission of complete and accurate Emergency Operation Plans (EOPs).

Agency Response

The Agency accepts this recommendation and has already corrected the situation.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-10. Finding (Failure to Prepare Required Financial Reports)

The Illinois Emergency Management Agency (Agency) did not prepare the required financial reports for the Low-Level Radioactive Waste Facility Closure, Post-Closure Care and Compensation Fund between July 1, 2007 and June 30, 2009.

The Illinois Emergency Management Agency is responsible for preparing a financial statement for the Low-Level Radioactive Waste Facility Closure, Post-Closure Care and Compensation Fund, on or before March 1 of each year. During testing, the Agency could not provide reports submitted during the examination period. There was no financial activity in this fund during this examination period.

The Illinois Low-Level Radioactive Waste Management Act (420 ILCS 20/14 (b)) states that on or before March 1 of each year, the Agency shall deliver to the Governor, the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House, and each of the generators that have contributed during the preceding State fiscal year to the fund, a financial statement certified and verified by the Director, which details all receipts and expenditures from the fund during the preceding State fiscal year. The financial statement shall identify all sources of income to the Fund and all recipients of expenditures from the Fund, shall specify the amounts of all the income and expenditures, and shall indicate the purpose for all expenditures.

Agency management stated that the Chief Finance Officer was not aware of this responsibility after the merger of the Illinois Emergency Management Agency and the Department of Nuclear Safety.

Failure to prepare the financial statements could result in noncompliance with this mandate. (Finding Code No. 09-10)

Recommendation

We recommend the Agency comply with the Low-Level Radioactive Waste Management Act by ensuring the required financial reports are prepared and timely submitted to all parties as required.

Agency Response

The Agency accepts this recommendation and has hired a new Chief Fiscal Officer who will prepare the reports accordingly.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-11. Finding (Noncompliance with Radiation Protection Act of 1990)

The Radiologic Technologist Accreditation Advisory Board was not comprised of the required number of members. Additionally, board members have served in excess of the term allowed by law.

The Radiological Technologist Accreditation Advisory Board is required to have 13 members on the board, and each member is to serve no more than two 3-year terms. At June 30, 2009 the advisory board had 12 members. Ten of the 12 (83%) board members have served longer than two 3-year terms (6 years).

The Radiation Protection Act of 1990 (420 ILCS 40/15 (a)) states there shall be created a Radiologic Technologist Accreditation Advisory Board consisting of 13 members to be appointed by the Governor on the basis of demonstrated interest in and capacity to further the purposes of this Act. Additionally, the Radiation Protection Act of 1990 (420 ILCS 40/15 (c)) states each member of the Board shall be appointed for a 3-year term and shall continue to serve until a successor is appointed. No more than 2 successive terms shall be served by a board member.

Agency management stated that the appointment of new board members has been requested through the Governor's office and the agency is awaiting a response.

Failure to comply with state mandates could effect the working of the Advisory Board and results in noncompliance with law. (Finding Code No. 09-11)

Recommendation

We recommend the Agency comply with the Radiation Protection Act of 1990 by continuing to work with the Governor's office to fill vacant board positions and replace board members as necessary.

Agency Response

Although the Agency has no authority to make appointments to this Board, recommendations were made to the Office of the Governor regarding these appointments and the Statute allows for members to continue to serve until a successor is appointed or a member receives reappointment. The current administration has committed to getting these appointments made as quickly as possible.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-12. Finding (Failure to Develop an Informational and Technical Assistance Program)

The Illinois Emergency Management Agency (Agency) did not develop an informational and technical assistance program as required by the Illinois Chemical Safety Act.

The Illinois Chemical Safety Act (430 ILCS 45/9(a)) states that the Illinois Emergency Management Agency and the Illinois Environmental Protection Agency shall develop an informational and technical assistance program relating to the implementation of this Act.

The Illinois Chemical Safety Act (430 ILCS 45/9(b)) allows the Illinois Emergency Management Agency to provide technical assistance relating to emergency preparedness to businesses upon request. The assistance may include provisions of relevant guidance materials, identification of potential hazards associated with releases of chemical substances, and information regarding currently available emergency response procedures, practices, equipment, and supplies. However, the Agency was not able to provide the auditors with records related to the development of such a program.

Agency management stated that the low volume of inquiries and the unique nature of those received have discouraged the Agency from instituting a universal program for addressing Technical Assistance.

Failure to develop an informational and technical assistance program relating to the implementation of the Illinois Chemical Safety Act could result in noncompliance with this mandate. (Finding Code No. 09-12)

Recommendation

We recommend the Agency work with the Illinois Environmental Protection Agency to develop an informational and technical assistance program as mandated by the Illinois Chemical Safety Act.

Agency Response

The Agency accepts this recommendation and will continue to work with the IL Environmental Protection Agency to provide information and technical assistance as described under the IL Chemical Safety Act.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-13. Finding (Inadequate Documentation for Reporting to Local Emergency Planning Committees)

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

During testing, the Agency was unable to provide evidence that 8 of the 25 (32%) incident reports, viewed by auditors, were sent to the appropriate LEPC. The Illinois Emergency Planning and Community Right to Know Act (430 ILCS 100/10 (b)) states “notice required under this Section shall be given immediately after the release by the owner or operator of the facility (by such means as telephone, radio or in person) to the community emergency coordinator designated by the LEPC for any area likely to be affected by the release and to the SERC of any State likely to be affected by the release. The SERC shall submit any such notification report to the appropriate LEPC.”

Agency management stated that it is included as a recipient of notifications along with the Local Emergency Planning Committees (LEPC); however, it had not changed its automated processes to insure the LEPCs are notified.

Failure to ensure all incidents reported to the SERC are reported to the appropriate LEPC could result in noncompliance with this mandate. (Finding Code No. 09-13)

Recommendation

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

Agency Response

The Agency accepts this recommendation. When IEMA and the Local Emergency Planning Committees are notified of an incident involving the release of hazardous materials, IEMA will initiate new procedures under this act and contact the Local Emergency Planning Committees to re-notify them of the reported incident and document completion of the notification.

State of Illinois
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-14. Finding (Lack of Adequate Documentation Regarding Disaster Recovery)

The Illinois Emergency Management Agency lack documentation relating to the planning and testing of its applications and data.

The Agency had developed a disaster recovery plan; however, the plan had not been formalized or updated since May 2007. In addition, the Agency did not maintain adequate documentation of recovery testing conducted.

The primary responsibility of the Agency is to better prepare the State of Illinois in emergency management and homeland security from any natural, manmade, or technological disasters, hazards, or acts of terrorism. The Agency is responsible for the coordination, management and administration of the State's emergency management and homeland security resources. Ensuring that the disaster contingency recovery plan and testing is appropriately documented is essential to ensure the Agency can accomplish its critical mission in the event of a statewide incidence.

Information technology guidance (Including the National Institute of Standards and Technology and Government Accountability Office) endorse the formal development and testing of disaster recovery plan. Adequately documented and tested disaster recovery plans (and the associated documentation of the test results) verify that the plans, procedures and resources provide the capability to recover critical systems within the required timeframe.

Agency management stated testing had been conducted during the audit period. However, due to lack of resources, documentation had not been properly developed.

The lack of an adequately documented and tested disaster contingency recovery plan leaves the Agency exposed to the possibility of major disruptions of services. A comprehensive test of the plan across all platforms utilized will assist management in identifying weaknesses to ensure the recovery procedures are adequate. Continuous review of documents to ensure they are up to date would help ensure the plans reflect the current environment. (Finding Code No. 09-14)

Recommendation

We recommend the Agency review and formalize its disaster contingency plan. Additionally, the Agency should ensure adequate documentation is maintained for all recovery testing conducted.

Agency Response

The Agency accepts this recommendation and is working to develop information technology documentation to provide detail covering our current practices, procedures and testing.

State of Illinois
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-15. Finding (Noncompliance With Illinois Human Rights Act)

The Illinois Emergency Management Agency (Agency) did not comply with the Illinois Human Rights Act by ensuring all employees receive training on sexual harassment.

The Illinois Human Rights Act (775 ILCS 5/2-105) states that every State agency shall B(5)(a)“establish, maintain and carry out a continuing sexual harassment program that shall include the following: (c) provide training on sexual harassment prevention and the agency’s sexual harassment policy as a component of all ongoing or new employee training programs.”

Five of the 25 (20%) employees tested were provided with sexual harassment training more than 6 months after their date of hire. The employees received training between 9 and 24 months after they were hired. Additionally, there was no evidence that four of the 25 (16%) employees tested had participated in sexual harassment training.

Agency management stated that pursuant to the Intergovernmental Cooperation Act (5 ILCS 220/1); the agency entered into an interagency agreement with the Illinois Department of Corrections with respect to human resources functions. The scope and responsibility of certain functions were transferred to shared services, however staffing and resources to monitor and provide employee training timely were not available.

The failure of the Agency to ensure timely training for all of its employees could lead to employees not being aware of their rights under this Act. (Finding Code No. 09-15)

Recommendation

We recommend that the Agency establish appropriate controls and procedures to ensure compliance with the Illinois Human Rights Act.

Agency Response

The Agency accepts this recommendation and will continue to work in cooperation with Shared Services to ensure sexual harassment training is provided for all new employees.

State of Illinois
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-16. Finding (Employee Performance Evaluations Not Completed Timely)

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

During testing of personnel files, we noted 3 of 25 (12%) employee personnel files did not contain a current performance evaluation or their performance evaluation was not performed timely. We noted the following exceptions:

- Two employees did not have a current performance evaluation. The last evaluation of one of these employees was performed in 2004.
- Two employee performance evaluations were not signed by the Director until 60 to 90 days after the evaluation was performed.

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

Agency management stated that pursuant to the Intergovernmental Cooperation Act (5 ILCS 220/1); the agency entered into an interagency agreement with the Illinois Department of Corrections with respect to human resources functions. The scope and responsibility of certain functions were not clearly defined during the negotiation process, and therefore some of the responsibilities were transferred completely to shared services and some were missed.

Annual performance evaluations are important to ensure that all employees understand the duties and responsibilities assigned to them and that they are performing the duties for which they have been compensated. (Finding Code No. 09-16)

Recommendation

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

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-16. Finding (Employee Performance Evaluations Not Completed Timely) (Continued)

Agency Response

The Agency accepts this recommendation and will continue to work in cooperation with Shared Services to insure timely completion of employee performance evaluations.

State of Illinois
Illinois Emergency Management Agency

FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

09-17. Finding (Exclusion of Conference Fees on the Agency Fee Imposition Report)

The Illinois Emergency Management Agency (Agency) did not include conference fees on its Agency Fee Imposition Reports for fiscal years 2009 and 2008.

During receipt testing and a review of the Office of the State Comptroller's Monthly Revenue Report for fiscal years 2009 and 2008, we noted conference fees were received. However, these fees were not included on the Agency Fee Imposition Report. The Agency received conference fees of \$57,749 for fiscal year 2009 and \$164,945 for fiscal year 2008.

The State Comptroller Act (15 ILCS 405/16.2) requires agencies that impose fees to file the Agency Fee Imposition Report form established under Section 3-8.5 of the Illinois State Auditing Act. Statewide Accounting Management Systems (SAMS) (Procedure 33.16.10) states that fees mean all charges by State agencies to citizens and private organizations. Fees include assessments, fares, fees, fines, levies, licenses, penalties, permits, registrations, tolls, and tuition.

Agency management stated that it interpreted the receipts collected from attendees as donations for the reimbursement of costs and not fees.

Failure to include conference fees on the Agency Fee Imposition Report results in a misstatement of fees reported by the Agency. (Finding Code No. 09-17 and IM07-2)

Recommendation

We recommend the Agency review its policies and procedures to ensure compliance with the State Comptroller Act and SAMS procedures when completing the Agency Fee Imposition Report.

Agency Response

The Agency accepts this recommendation. All future revenues will be reported on the Agency Fee Imposition Report.

State of Illinois
Illinois Emergency Management Agency

PRIOR FINDINGS NOT REPEATED – STATE COMPLIANCE
For the Two Years Ended June 30, 2009

A: Untimely Inspection of Radiation Installations and Radiation Sources

During the prior examination period, the Agency performed inspections of radiation installations and sources in a timely manner.

Disposition: As of June 30, 2009, the Agency has completed required inspections of radiation installations and sources mandated during this period and no longer backlog related to such inspections. (Finding Code No. 07-3)

State of Illinois
Illinois Emergency Management Agency

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation 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 Accounts Receivable
 - Schedule of Releases and Expenditures from Governor's Disaster Relief Fund (not examined)
 - Schedule of Indirect Cost Reimbursements (not examined)

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees
 - Public Safety Shared Services Center (PSSSC) (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 the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund, Schedule of Indirect Cost Reimbursements, Public Safety Shared Services Center and the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

State of Illinois
 Illinois Emergency Management Agency
 Schedule of Expenditures of Federal Awards
 For the Two Years Ending June 30, 2009
 (Expressed in Thousands)

Federal Grantor/Pass-Through Grantor/ Program Title/State Grant Title	Federal CFDA Number	Pass - Through Entity Identifying Number	Federal Expenditures 2009	2008	Amount Provided to Subrecipients 2009	2008
U.S. Department of Transportation						
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		\$ 471	\$ 424	\$ 356	\$ 358
<i>Total U.S. Department of Transportation</i>			<u>471</u>	<u>424</u>	<u>356</u>	<u>358</u>
U.S. Department of Commerce						
Public Safety Interoperable Communications Program Grant	11.555		7,101	68	7,023	68
<i>Total U.S. Department of Commerce</i>			<u>7,101</u>	<u>68</u>	<u>7,023</u>	<u>68</u>
U.S. Environmental Protection Agency						
State Indoor Radon Grants	66.032		423	539	238	243
<i>Total U.S. Environmental Protection Agency</i>			<u>423</u>	<u>539</u>	<u>238</u>	<u>243</u>
U. S. Department of Homeland Security						
Interoperable Emergency Communications Grant Program	97.001		90	-	86	-
State Domestic Preparedness Equipment Support Program	97.004		416	922	-	922
Homeland Security Preparedness Technical Assistance Program	97.007		-	(519)	-	-
Urban Areas Security Initiative	97.008		32,590	14,744	32,564	14,744
Flood Mitigation Assistance	97.029		43	26	43	26
Public Assistance	97.036		53,481	25,183	51,193	24,416
Hazard Mitigation Grant	97.039		3,032	611	3,032	611
Chemical Stockpile Emergency Preparedness Program	97.040		414	1,054	221	635
Emergency Management Performance Grants	97.042		7,896	3,979	3,877	1,325
Pre-Disaster Mitigation	97.047		504	577	457	352
State and Local All Hazards Emergency Operations Planning	97.051		29	-	-	-
Emergency Operations Centers	97.052		62	-	61	-
Citizen Corps	97.053		53	86	14	14

The accompanying notes are an integral part of this schedule.

State of Illinois
 Illinois Emergency Management Agency
 Schedule of Expenditures of Federal Awards

For the Two Years Ending June 30, 2009
 (expressed in thousands)

Federal Grantor/Pass-Through Grantor/ Program Title/State Grant Title	Federal CFDA Number	Pass - Through Entity Identifying Number	Federal Expenditures		Amount Provided to Subrecipients	
			2009	2008	2009	2008
U.S. Department of Homeland Security - Continued						
Homeland Security Grant Program	97.067		40,987	33,503	40,845	30,472
State Homeland Security Program	97.073		607	8,236	556	8,236
Law Enforcement Terrorism Prevention Program	97.074		471	771	92	610
Rail and Transit Security Grant Program	97.075		5,447	6,638	5,434	6,638
Buffer Zone Protection Program	97.078		<u>2,538</u>	<u>1,275</u>	<u>2,538</u>	<u>716</u>
<i>Total U.S. Department of Homeland Security</i>			<u>148,660</u>	<u>97,086</u>	<u>141,013</u>	<u>89,717</u>
U. S. Department of Energy						
Pass - Through Program from:						
The Council of State Government						
Midwestern Radioactive Materials						
Transportation Project	81.106	CSGMW-RM-IL-05-01	<u>48</u>	<u>56</u>	<u>-</u>	<u>-</u>
<i>Total U.S. Department of Energy</i>			<u>48</u>	<u>56</u>	<u>-</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 156,703</u>	<u>\$ 98,173</u>	<u>\$ 148,630</u>	<u>\$ 90,386</u>

The accompanying notes are an intergral part of this schedule.

State of Illinois
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2009

Note 1: Basis of Presentation

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

Note 2: Indirect Costs

The Illinois Emergency Management Agency (Agency) may claim indirect cost reimbursements for the Chemical Stockpile Emergency Preparedness Program. Indirect costs are used as match requirements for the Emergency Management Performance Grant. The indirect cost rate established with the Department of Homeland Security for allocating indirect costs to federal award programs is 33.6 percent of allowable personal services costs allocated to each qualified federal award administered by the Agency for both FY08 and FY09.

Note 3: Description of Certain Federal Award Programs

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

Department of Homeland Security

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

State Domestic Preparedness Equipment Support Program CFDA No. 97.004

The Agency accounts for administration of the State Domestic Preparedness Equipment Support Program, funded by the U.S. Department of Homeland Security, in the federal Civil Preparedness Administrative Fund (497). The State Domestic preparedness Equipment Support Program was designed to enhance the capacity of state and local first responders to respond to terrorism incidents involving chemical, biological, nuclear, radiological, incendiary, and explosive devices. The program was re-named as the State Homeland Security Program (SHSP)(97.073) and is one of six (6) component programs merged or consolidated into the Homeland Security Grant program (97.067).

State of Illinois
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2009

Note 3: Description of Certain Federal Award Programs - Continued

Urban Areas Security Initiative CFDA No. 97.008

The Agency accounts for the revenues and expenditures to assist large urban areas and mass transit authorities. These entities are provided funds for planning, training, exercises and equipment to develop urban area homeland security strategies.

Public Assistance Grants CFDA No. 97.036

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

Emergency Management Performance Grant CFDA No. 97.042

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

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

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

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

State of Illinois
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2009

Note 3: Description of Certain Federal Award Programs - Continued

Emergency Operations Centers Program CFDA No. 97.052

The Agency accounts for the administration of the Emergency Operations Center (EOC) funded by the U.S. Department of Homeland Security in the Federal Civil Preparedness Administrative Fund (497). The purpose of the EOC Grant Program is to improve emergency management and preparedness capabilities by supporting flexible, sustainable, secure, and interoperable EOCs with a focus on addressing identified deficiencies and needs. This program provides funding for construction or renovation of a state, local or tribal government's principal EOC. Fully capable emergency operations facilities at the state and local levels are an essential element of a comprehensive national emergency management system and are necessary to ensure continuity of operations and continuity of government in major disasters caused by any hazard.

Homeland Security Grant Program CFDA No. 97.067

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

Rail and Transit Security Grant Program CFDA No. 97.075

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

State of Illinois
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2009

Note 3: Description of Certain Federal Award Programs - Continued

Buffer Zone Protection Program CFDA No. 97.078

The Agency accounts for the administration of the Buffer Zone Protection Program funded by the U.S. Department of Homeland Security in the Federal Preparedness Administrative Fund (497). The program provides funding for the planning, equipment, and management of protective actions, to support the objective of protecting, securing, and reducing vulnerabilities of identified critical infrastructure and key resource (CI/KR) sites.

Department of Commerce

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

Public Safety Interoperable Communication Grant Program CFDA No. 11.555

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

Note 4: Awards Administered by Other State Agencies

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

The Illinois Department of Public Health (IDPH) administers a portion of the Chemical Stockpile Emergency Preparedness Program (CSEPP).

State of Illinois
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2009

Note 4: Awards Administered by Other State Agencies - Continued

The Illinois emergency Management Agency requested federal drawdowns on behalf of IDPH during the years ended June 30, 2008 and June 30, 2009 as follows:

<u>Program</u>	<u>CFDA No.</u>	<u>2008 Receiving Agency</u>	<u>Amount (expressed in thousands)</u>
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CSEPP	97.040	Department of Public Health	<u>\$ 118</u>
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<u>Program</u>	<u>CFDA No.</u>	<u>2009 Receiving Agency</u>	<u>Amount (expressed in thousands)</u>
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CSEPP	97.040	Department of Public Health	<u>\$ 64</u>
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State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2009
Fourteen Months Ended August 31, 2009

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/09</u>	<u>Lapse Period Expenditures 7/01 - 8/31/09</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>Public Act 095-0731</u>					
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 1,856,400	\$ 1,638,588	\$ 81,487	\$ 1,720,075	\$ 136,325
State contributions to state employees' retirement system	387,500	345,316	17,177	362,493	25,007
State contributions to social security	142,100	121,302	6,072	127,374	14,726
Contractual services	1,021,300	757,641	166,998	924,639	96,661
Travel	11,400	1,095	294	1,389	10,011
Commodities	4,900	2,470	756	3,226	1,674
Printing	12,400	10,564	655	11,219	1,181
Equipment	122,700	31,732	40,313	72,045	50,655
Electronic data processing	13,300	6,586	4,257	10,843	2,457
Telecommunication services	182,300	133,838	15,094	148,932	33,368
Operation of automotive equipment	54,100	52,403	212	52,615	1,485
Lump Sums					
Training and education	150,000	31,288	40,458	71,746	78,254
Disaster public relief	6,771,800	4,147,215	637,969	4,785,184	1,986,616
ILEAS/MAAS administration	125,000	106,182	14,892	121,074	3,926
Costs and expenses related to or in support of a public safety shared service center	426,500	285,655	15,729	301,384	125,116
Awards and Grants					
State Share of Individual and Household grant program for disaster declarations	2,192,000	2,085,224	40,111	2,125,335	66,665
Subtotal - Fund 001	<u>\$ 13,473,700</u>	<u>\$ 9,757,099</u>	<u>\$ 1,082,474</u>	<u>\$ 10,839,573</u>	<u>\$ 2,634,127</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2009
Fourteen Months Ended August 31, 2009

	Appropriations (Net After Transfers)	Expenditures Through 6/30/09	Lapse Period Expenditures 7/01 - 8/31/09	Total Expenditures	Balances Lapsed
<u>RADIATION PROTECTION FUND - 067</u>					
Personal services	\$ 3,017,100	\$ 2,750,099	\$ 124,949	\$ 2,875,048	\$ 142,052
State contributions to state employees' retirement system	622,000	579,768	26,341	606,109	15,891
State contributions to social security	230,800	203,160	9,305	212,465	18,335
Group insurance	543,400	478,173	21,880	500,053	43,347
Contractual services	298,200	200,843	52,733	253,576	44,624
Travel	105,000	79,365	6,496	85,861	19,139
Commodities	14,000	2,772	1,708	4,480	9,520
Printing	31,000	652	7,512	8,164	22,836
Equipment	46,000	531	26,862	27,393	18,607
Electronic data processing	25,000	19,218	3,099	22,317	2,683
Telecommunication services	56,000	19,764	10,402	30,166	25,834
Operation of automotive equipment	9,000	-	-	-	9,000
Lump Sums					
Local responder training	150,000	-	89,961	89,961	60,039
Licensing facilities	1,060,000	535,411	196,409	731,820	328,180
Recovery and remediation	150,000	-	-	-	150,000
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund	561,000	8,108	-	8,108	552,892
Costs and expenses related to or in support of a public safety shared service center	153,600	147,734	792	148,526	5,074
Awards and Grants					
Reimburse to governmental units for assistance in radiological emergencies	100,000	-	-	-	100,000
Refunds	100,000	8,112	255	8,367	91,633
Subtotal - Fund 067	<u>\$ 7,272,100</u>	<u>\$ 5,033,710</u>	<u>\$ 578,704</u>	<u>\$ 5,612,414</u>	<u>\$ 1,659,686</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2009
Fourteen Months Ended August 31, 2009

	Appropriations (Net After Transfers)	Expenditures Through 6/30/09	Lapse Period Expenditures 7/01 - 8/31/09	Total Expenditures	Balances Lapsed
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>					
Personal services	\$ 9,441,300	\$ 8,722,774	\$ 409,221	\$ 9,131,995	\$ 309,305
State contributions to state employees' retirement system	1,980,300	1,833,976	86,235	1,920,211	60,089
State contributions to social security	723,407	643,273	30,531	673,804	49,603
Group insurance	1,855,300	1,589,215	73,841	1,663,056	192,244
Contractual services	2,272,000	1,473,335	494,251	1,967,586	304,414
Travel	218,000	168,076	20,410	188,486	29,514
Commodities	350,000	215,642	99,008	314,650	35,350
Printing	16,000	-	13,844	13,844	2,156
Equipment	980,000	423,110	420,839	843,949	136,051
Electronic data processing	526,000	134,245	388,163	522,408	3,592
Telecommunication services	1,010,500	612,130	285,803	897,933	112,567
Operation of automotive equipment	138,500	46,091	91,035	137,126	1,374
Lump Sums					
Training and travel expense	100,000	127	21,365	21,492	78,508
Costs and expenses related to or in support of a public safety shared service center	951,000	768,765	44,299	813,064	137,936
Awards and Grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	462,427	181,802	644,229	5,771
Subtotal - Fund 796	<u>\$ 21,212,307</u>	<u>\$ 17,093,186</u>	<u>\$ 2,660,647</u>	<u>\$ 19,753,833</u>	<u>\$ 1,458,474</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2009
Fourteen Months Ended August 31, 2009

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/09</u>	<u>Lapse Period Expenditures 7/01 - 8/31/09</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>					
Lump Sum					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 150,000	\$ 2,506	\$ -	\$ 2,506	\$ 147,494
Subtotal - Fund 173	<u>\$ 150,000</u>	<u>\$ 2,506</u>	<u>\$ -</u>	<u>\$ 2,506</u>	<u>\$ 147,494</u>
<u>INDOOR RADON MITIGATION FUND - 191</u>					
Lump Sum					
Federally Funded State Indoor Radon Abatement Program	\$ 1,250,000	\$ 356,902	\$ 217,300	\$ 574,202	\$ 675,798
Subtotal - Fund 191	<u>\$ 1,250,000</u>	<u>\$ 356,902</u>	<u>\$ 217,300</u>	<u>\$ 574,202</u>	<u>\$ 675,798</u>
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>					
Lump Sums					
Flood mitigation assistance	\$ 5,000,000	\$ 446,828	\$ 19,569	\$ 466,397	\$ 4,533,603
Federal projects	500,000	-	-	-	500,000
Subtotal - Fund 484	<u>\$ 5,500,000</u>	<u>\$ 446,828</u>	<u>\$ 19,569</u>	<u>\$ 466,397</u>	<u>\$ 5,033,603</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2009
Fourteen Months Ended August 31, 2009

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/09</u>	<u>Lapse Period Expenditures 7/01 - 8/31/09</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>FEDERAL AID DISASTER FUND - 491</u>					
Lump Sums					
Federal disaster relief program	\$ 1,000,000	\$ 85,870	\$ 5,880	\$ 91,750	\$ 908,250
Hazard mitigation program	1,000,000	-	-	-	1,000,000
Awards and Grants					
Federal disaster declarations	70,000,000	55,383,335	2,603,669	57,987,004	12,012,996
Hazard mitigation disaster relief	10,000,000	3,139,517	-	3,139,517	6,860,483
				-	
Subtotal - Fund 491	<u>\$ 82,000,000</u>	<u>\$ 58,608,722</u>	<u>\$ 2,609,549</u>	<u>\$ 61,218,271</u>	<u>\$ 20,781,729</u>
<u>FEDERAL CIVIL PREPAREDNESS ADMINSTRATIVE FUND - 497</u>					
Lump Sums					
Training and education	\$ 2,491,000	\$ 452,532	\$ 256,546	\$ 709,078	\$ 1,781,922
Terrorism preparedness and training costs	267,600,000	67,559,105	10,573,465	78,132,570	189,467,430
Subtotal - Fund 497	<u>\$ 270,091,000</u>	<u>\$ 68,011,637</u>	<u>\$ 10,830,011</u>	<u>\$ 78,841,648</u>	<u>\$ 191,249,352</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2009
Fourteen Months Ended August 31, 2009

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/09</u>	<u>Lapse Period Expenditures 7/01 - 8/31/09</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>					
Lump Sums					
Emergency Management Preparedness Progr	\$ 14,000,000	\$ 5,473,218	\$ 1,428,727	\$ 6,901,945	\$ 7,098,055
Costs and expenses related to or in support of a public safety shared service center	<u>465,000</u>	<u>151,370</u>	<u>6,836</u>	<u>158,206</u>	<u>306,794</u>
Subtotal - Fund 526	<u>\$ 14,465,000</u>	<u>\$ 5,624,588</u>	<u>\$ 1,435,563</u>	<u>\$ 7,060,151</u>	<u>\$ 7,404,849</u>
<u>SEPTEMBER 11TH FUND - 588</u>					
Lump Sum					
Grants, contracts and administration	<u>\$ 100,000</u>	<u>\$ 49,481</u>	<u>\$ 42,218</u>	<u>\$ 91,699</u>	<u>\$ 8,301</u>
Subtotal - Fund 588	<u>\$ 100,000</u>	<u>\$ 49,481</u>	<u>\$ 42,218</u>	<u>\$ 91,699</u>	<u>\$ 8,301</u>
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump Sum					
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	<u>\$ 215,000</u>	<u>\$ 77,648</u>	<u>\$ 10,291</u>	<u>\$ 87,939</u>	<u>\$ 127,061</u>
Subtotal - Fund 882	<u>\$ 215,000</u>	<u>\$ 77,648</u>	<u>\$ 10,291</u>	<u>\$ 87,939</u>	<u>\$ 127,061</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
 Appropriations for Fiscal Year 2009
Fourteen Months Ended August 31, 2009

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/09</u>	<u>Lapse Period Expenditures 7/01 - 8/31/09</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and grants					
Costs of establishing low-level radioactive waste disposal facility	\$ 602,000	\$ 354,549	\$ 18,286	\$ 372,835	\$ 229,165
Refunds for overpayments made by low-level waste generators	5,000	450	-	450	4,550
Subtotal - Fund 942	<u>\$ 607,000</u>	<u>\$ 354,999</u>	<u>\$ 18,286</u>	<u>\$ 373,285</u>	<u>\$ 233,715</u>
TOTALS - ALL APPROPRIATED FUNDS	<u><u>\$ 416,336,107</u></u>	<u><u>\$ 165,417,306</u></u>	<u><u>\$ 19,504,612</u></u>	<u><u>\$ 184,921,918</u></u>	<u><u>\$ 231,414,189</u></u>
<u>NON-APPROPRIATED FUNDS</u>					
Federal Civil Preparedness Administrative Fund - 497	\$ -	\$ 109,133	\$ 1,858	110,991	\$ -
Emergency Management Preparedness Fund - 526	-	38,727	-	38,727	-
IEMA State Projects Fund - 688	-	100,614	2,373	102,987	-
TOTALS- ALL NON-APPROPRIATED FUNDS	<u>\$ -</u>	<u>\$ 248,474</u>	<u>\$ 4,231</u>	<u>\$ 252,705</u>	<u>\$ -</u>
GRAND TOTAL - ALL FUNDS		<u><u>\$ 165,665,780</u></u>	<u><u>\$ 19,508,843</u></u>	<u><u>\$ 185,174,623</u></u>	

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

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2008
Fourteen Months Ended August 31, 2008

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/08</u>	<u>Lapse Period Expenditures 7/01 - 8/31/08</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>Public Act 95-0348</u>					
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 1,962,000	\$ 1,698,818	\$ 88,106	\$ 1,786,924	\$ 175,076
State contributions to state employees' retirement system	325,800	281,642	14,604	296,246	29,554
State contributions to social security	150,000	125,721	6,577	132,298	17,702
Contractual services	1,066,000	583,887	151,745	735,632	330,368
Travel	12,000	4,712	-	4,712	7,288
Commodities	5,000	2,820	1,579	4,399	601
Printing	13,000	1,746	-	1,746	11,254
Equipment	108,000	6,700	42,714	49,414	58,586
Electronic data processing	14,000	5,593	7,685	13,278	722
Telecommunication services	192,000	159,079	29,053	188,132	3,868
Operation of automotive equipment	109,000	71,518	37,224	108,742	258
Lump Sums					
Training and education	207,000	194,401	3,538	197,939	9,061
Disaster public relief	15,500,000	267,699	4,937,085	5,204,784	10,295,216
Costs and expenses related to or in support of a public safety shared service center	369,550	348,280	4,062	352,342	17,208
Awards and Grants				-	
State Share of Individual and Household grant programs for disaster declarations	492,000	299,856	74,825	374,681	117,319
Subtotal - Fund 001	<u>\$ 20,525,350</u>	<u>\$ 4,052,472</u>	<u>\$ 5,398,797</u>	<u>\$ 9,451,269</u>	<u>\$ 11,074,081</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2008
Fourteen Months Ended August 31, 2008

	Appropriations (Net After Transfers)	Expenditures Through 6/30/08	Lapse Period Expenditures 7/01 - 8/31/08	Total Expenditures	Balances Lapsed
<u>RADIATION PROTECTION FUND - 067</u>					
Personal services	\$ 3,001,600	\$ 2,808,348	\$ 119,901	\$ 2,928,249	\$ 73,351
State contributions to state employees' retirement system	498,300	465,778	19,890	485,668	12,632
State contributions to social security	229,100	206,672	8,934	215,606	13,494
Group insurance	595,000	489,833	21,211	511,044	83,956
Contractual services	254,000	185,459	28,825	214,284	39,716
Travel	105,000	86,738	11,099	97,837	7,163
Commodities	44,000	37,615	1,429	39,044	4,956
Printing	31,000	18,241	-	18,241	12,759
Equipment	46,000	38,141	-	38,141	7,859
Electronic data processing	35,000	10,374	9,033	19,407	15,593
Telecommunication services	56,000	23,946	6,078	30,024	25,976
Operation of automotive equipment	9,000	3,805	4,921	8,726	274
Lump Sums					
Local responder training	150,000	3,346	29,512	32,858	117,142
Licensing facilities	1,060,000	732,745	299,372	1,032,117	27,883
Recovery and remediation	150,000	2,702	209	2,911	147,089
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	561,000	82,779	18,751	101,530	459,470
Costs and expenses related to or in support of a public safety shared service center	156,000	137,797	7,837	145,634	10,366
Awards and Grants					
Reimburse to governmental units for assistance in radiological emergencies	100,000	-	-	-	100,000
Refunds	70,000	8,248	857	9,105	60,895
Subtotal - Fund 067	<u>\$ 7,151,000</u>	<u>\$ 5,342,567</u>	<u>\$ 587,859</u>	<u>\$ 5,930,426</u>	<u>\$ 1,220,574</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2008
Fourteen Months Ended August 31, 2008

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/08</u>	<u>Lapse Period Expenditures 7/01 - 8/31/08</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>					
Personal services	\$ 9,568,700	\$ 8,392,955	\$ 420,247	\$ 8,813,202	\$ 755,498
State contributions to state employees' retirement system	1,588,400	1,391,732	68,477	1,460,209	128,191
State contributions to social security	731,500	618,153	30,356	648,509	82,991
Group insurance	1,914,000	1,551,114	68,678	1,619,792	294,208
Contractual services	1,980,000	1,373,623	468,967	1,842,590	137,410
Travel	200,000	131,951	18,674	150,625	49,375
Commodities	343,800	190,949	139,615	330,564	13,236
Printing	10,000	580	-	580	9,420
Equipment	933,200	297,194	592,602	889,796	43,404
Electronic data processing	472,000	333,070	119,291	452,361	19,639
Telecommunication services	1,003,000	592,366	322,826	915,192	87,808
Operation of automotive equipment	104,000	100,939	2,675	103,614	386
Lump Sums					
Training and travel expense	100,000	-	-	-	100,000
Costs and expenses related to or in support of a public safety shared service center	963,000	804,279	20,863	825,142	137,858
Awards and Grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	631,779	14,589	646,368	3,632
Subtotal - Fund 796	<u>\$ 20,561,600</u>	<u>\$ 16,410,684</u>	<u>\$ 2,287,860</u>	<u>\$ 18,698,544</u>	<u>\$ 1,863,056</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
 Appropriations for Fiscal Year 2008
Fourteen Months Ended August 31, 2008

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/08</u>	<u>Lapse Period Expenditures 7/01 - 8/31/08</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act					
	\$ 150,000	\$ 3,219	\$ -	\$ 3,219	\$ 146,781
Subtotal - Fund 173	\$ 150,000	\$ 3,219	\$ -	\$ 3,219	\$ 146,781
<u>INDOOR RADON MITIGATION FUND - 191</u>					
Lump Sums					
Federally Funded State Indoor Radon Abatement Program					
	\$ 1,250,000	\$ 483,839	\$ 67,963	\$ 551,802	\$ 698,198
Subtotal - Fund 191	\$ 1,250,000	\$ 483,839	\$ 67,963	\$ 551,802	\$ 698,198
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>					
Lump Sums					
Flood mitigation assistance					
	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Federal projects					
	3,000,000	431,784	100,325	532,109	2,467,891
Subtotal - Fund 484	\$ 3,500,000	\$ 431,784	\$ 100,325	\$ 532,109	\$ 2,967,891

State of Illinois
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SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2008
Fourteen Months Ended August 31, 2008

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/08</u>	<u>Lapse Period Expenditures 7/01 - 8/31/08</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>FEDERAL AID DISASTER FUND - 491</u>					
Lump Sums					
Federal disaster relief program	\$ 1,000,000	\$ 63,079	\$ 52,764	\$ 115,843	\$ 884,157
Hazard mitigation program	1,000,000	8,435		8,435	991,565
Awards and Grants					
Federal disaster declaration	50,000,000	21,167,386	2,064,915	23,232,301	26,767,699
Hazard mitigation disaster relief	25,000,000	803,486		803,486	24,196,514
59 Subtotal - Fund 491	<u>\$ 77,000,000</u>	<u>\$ 22,042,386</u>	<u>\$ 2,117,679</u>	<u>\$ 24,160,065</u>	<u>\$ 52,839,935</u>
<u>FEDERAL HARDWARE ASSISTANCE FUND - 492</u>					
Awards and Grants					
Communications and warning systems	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Emergency operating centers	500,000	-	-	-	500,000
Subtotal - Fund 492	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
<u>FEDERAL CIVIL PREPAREDNESS ADMINSTRATIVE FUND - 497</u>					
Lump Sums					
Training and education	\$ 2,491,000	\$ 1,162,276	\$ 262,115	\$ 1,424,391	\$ 1,066,609
Terrorism preparedness and training costs	327,700,000	61,437,798	28,904,033	90,341,831	237,358,169
Subtotal - Fund 497	<u>\$ 330,191,000</u>	<u>\$ 62,600,074</u>	<u>\$ 29,166,148</u>	<u>\$ 91,766,222</u>	<u>\$ 238,424,778</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2008
Fourteen Months Ended August 31, 2008

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/08</u>	<u>Lapse Period Expenditures 7/01 - 8/31/08</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>					
Lump Sums					
Emergency Management Preparedness Program	\$ 12,759,000	\$ 2,834,962	\$ 2,297,616	\$ 5,132,578	\$ 7,626,422
Costs and expenses related to or in support of a public safety shared service center	<u>379,000</u>	<u>157,691</u>	<u>6,331</u>	<u>164,022</u>	<u>214,978</u>
8 Subtotal - Fund 526	<u>\$ 13,138,000</u>	<u>\$ 2,992,653</u>	<u>\$ 2,303,947</u>	<u>\$ 5,296,600</u>	<u>\$ 7,841,400</u>
<u>SEPTEMBER 11TH FUND - 588</u>					
Lump Sum					
Grants, contracts and administration	\$ 100,000	\$ 74,716	\$ 1,163	\$ 75,879	\$ 24,121
Subtotal - Fund 588	<u>\$ 100,000</u>	<u>\$ 74,716</u>	<u>\$ 1,163</u>	<u>\$ 75,879</u>	<u>\$ 24,121</u>
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump Sum					
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	\$ 190,000	\$ 114,442	\$ 27,175	\$ 141,617	\$ 48,383
Subtotal - Fund 882	<u>\$ 190,000</u>	<u>\$ 114,442</u>	<u>\$ 27,175</u>	<u>\$ 141,617</u>	<u>\$ 48,383</u>

State of Illinois
Illinois Emergency Management Agency
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSE BALANCES
Appropriations for Fiscal Year 2008
Fourteen Months Ended August 31, 2008

	Appropriations (Net After Transfers)	Expenditures Through 6/30/08	Lapse Period Expenditures 7/01 - 8/31/08	Total Expenditures	Balances Lapsed
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and Grants					
Costs of establishing low-level radioactive waste disposal facility	\$ 602,000	\$ 324,183	\$ 26,939	\$ 351,122	\$ 250,878
Refunds for overpayments made by low-level waste generators	5,000	1,022	70	1,092	\$ 3,908
Subtotal - Fund 942	\$ 607,000	\$ 325,205	\$ 27,009	\$ 352,214	\$ 254,786
TOTALS - ALL APPROPRIATED FUNDS	\$ 475,363,950	\$ 114,874,041	\$ 42,085,925	\$ 156,959,966	\$ 318,403,984
<u>NON-APPROPRIATE FUNDS</u>					
Nuclear Civil Protection Planning Fund - 484	\$ -	\$ 3,209	\$ -	\$ 3,209	\$ -
Federal Aid Disaster Fund - 491	-	3,375		3,375	-
Federal Civil Preparedness Administrative Fund - 497	-	5,556,441	159	5,556,600	-
Emergency Management Preparedness Fund - 526	-	4,829	-	4,829	-
IEMA State Projects Fund - 688	-	120,213	-	120,213	-
TOTALS - ALL NON-APPROPRIATED FUNDS	\$ -	\$ 5,688,067	\$ 159	\$ 5,688,226	\$ -
GRAND TOTAL - ALL FUNDS		\$ 120,562,109	\$ 42,086,084	\$ 162,648,192	

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

State of Illinois
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

	FISCAL YEAR		
	2009	2008	2007
	PA 095-0731	PA 095-0348	PA 094-0798
GENERAL REVENUE FUND - 001			
<u>Appropriations (Net after Transfers)</u>	\$ 13,473,700	\$ 20,525,350	\$ 7,594,495
<u>Expenditures</u>			
Personal services	\$ 1,720,075	\$ 1,786,924	\$ 1,731,362
State contributions to state employees' retirement system	362,493	296,246	199,634
State contributions to social security	127,374	132,298	127,346
Contractual services	924,639	735,632	912,971
Travel	1,389	4,712	10,128
Commodities	3,226	4,399	5,047
Printing	11,219	1,746	4,673
Equipment	72,045	49,414	53,466
Electronic data processing	10,843	13,278	5,645
Telecommunication services	148,932	188,132	183,028
Operation of automotive equipment	52,615	108,742	93,274
Lump Sums			
Training and education	71,746	197,939	55,996
Disaster public relief	4,785,184	5,204,784	2,404,573
ILEAS/MABAS administration	121,074	-	124,917
Costs and expenses related to or in support of a public safety shared service center	301,384	352,342	371,986
Awards and Grants			
State share of individual and household grant programs for disaster declarations	2,125,335	374,681	375
Total Expenditures	\$ 10,839,573	\$ 9,451,269	\$ 6,284,421
<u>Lapsed Balances</u>	\$ 2,634,127	\$ 11,074,081	\$ 1,310,074

State of Illinois
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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

	FISCAL YEAR		
	2009	2008	2007
	PA 095-0731	PA 095-0348	PA 094-0798
RADIATION PROTECTION FUND - 067			
<u>Appropriations (Net after Transfers)</u>	\$ 7,272,100	\$ 7,151,000	\$ 7,056,800
<u>Expenditures</u>			
Personal services	\$ 2,875,048	\$ 2,928,249	\$ 2,725,502
State contributions to state employees' retirement system	606,109	485,668	314,470
State contributions to social security	212,465	215,606	201,596
Group insurance	500,053	511,044	478,264
Contractual services	253,576	214,284	173,447
Travel	85,861	97,837	82,819
Commodities	4,480	39,044	7,279
Printing	8,164	18,241	17,452
Equipment	27,393	38,141	40,589
Electronic data processing	22,317	19,407	34,221
Telecommunication services	30,166	30,024	30,654
Operation of automotive equipment	-	8,726	39,680
Lump Sums			
Local responder training	89,961	32,858	-
Licensing facilities	731,820	1,032,117	905,419
Recovery and remediation	-	2,911	16,204
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	8,108	101,530	56,312
Costs and expenses related to or in support of a public safety shared service center	148,526	145,634	131,345
Awards and Grants			
Reimburse to governmental units for assistance in radiological emergencies	-	-	3,314
Refunds	8,367	9,105	22,837
Total Expenditures	\$ 5,612,414	\$ 5,930,426	\$ 5,281,404
Lapsed Balances	\$ 1,659,686	\$ 1,220,574	\$ 1,775,396

State of Illinois
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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

	FISCAL YEAR		
	2009	2008	2007
	PA 095-0731	PA 095-0348	PA 094-0798
<u>NUCLEAR SAFETY EMERGENCY</u>			
<u>PREPAREDNESS FUND - 796</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 21,212,307	\$ 20,561,600	\$ 18,522,800
<u>Expenditures</u>			
Personal services	\$ 9,131,995	\$ 8,813,202	\$ 8,605,276
State contributions to state employees' retirement system	1,920,211	1,460,209	992,711
State contributions to social security	673,804	648,509	634,142
Group insurance	1,663,056	1,619,792	1,566,595
Contractual services	1,967,586	1,842,590	1,656,846
Travel	188,486	150,625	205,066
Commodities	314,650	330,564	272,049
Printing	13,844	580	5,158
Equipment	843,949	889,796	574,533
Electronic data processing	522,408	452,361	442,659
Telecommunication services	897,933	915,192	1,010,587
Operation of automotive equipment	137,126	103,614	93,516
Lump Sums			
Training and travel expense	21,492	-	88,993
Costs and expenses related to or in support of a public safety shared service center	813,064	825,142	782,554
Awards and Grants			
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	644,229	646,368	643,549
Total Expenditures	\$ 19,753,833	\$ 18,698,544	\$ 17,574,234
<u>Lapsed Balances</u>	\$ 1,458,474	\$ 1,863,056	\$ 948,566

State of Illinois
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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

	FISCAL YEAR		
	2009	2008	2007
	PA 095-0731	PA 095-0348	PA 094-0798
EMERGENCY PLANNING AND TRAINING FUND - 173			
<u>Appropriations (Net after Transfers)</u>	\$ 150,000	\$ 150,000	\$ 150,000
<u>Expenditures</u>			
Lump Sum			
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 2,506	\$ 3,219	\$ 14,752
Total Expenditures	\$ 2,506	\$ 3,219	\$ 14,752
<u>Lapsed Balances</u>	<u>\$ 147,494</u>	<u>\$ 146,781</u>	<u>\$ 135,248</u>
INDOOR RADON MITIGATION FUND - 191			
<u>Appropriations (Net after Transfers)</u>	\$ 1,250,000	\$ 1,250,000	\$ 500,000
<u>Expenditures</u>			
Lump Sum			
Federally Funded State Indoor Radon Abatement Program	\$ 574,202	\$ 551,802	\$ 440,678
Total Expenditures	\$ 574,202	\$ 551,802	\$ 440,678
<u>Lapsed Balances</u>	<u>\$ 675,798</u>	<u>\$ 698,198</u>	<u>\$ 59,322</u>
NUCLEAR CIVIL PROTECTION PLANNING FUND - 484			
<u>Appropriations (Net after Transfers)</u>	\$ 5,500,000	\$ 3,500,000	\$ 3,800,000
<u>Expenditures</u>			
Lump Sums			
Flood mitigation assistance	\$ 466,397	\$ 532,109	\$ 949,130
Total Expenditures	\$ 466,397	\$ 532,109	\$ 949,130
<u>Lapsed Balances</u>	<u>\$ 5,033,603</u>	<u>\$ 2,967,891</u>	<u>\$ 2,850,870</u>

State of Illinois
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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

	FISCAL YEAR		
	2009	2008	2007
	PA 095-0731	PA 095-0348	PA 094-0798
FEDERAL AID DISASTER FUND - 491			
<u>Appropriations (Net after Transfers)</u>	\$ 82,000,000	\$ 77,000,000	\$ 90,000,000
<u>Expenditures</u>			
Lump Sums			
Federal disaster relief program	\$ 91,750	\$ 115,843	\$ 55,902
Hazard mitigation program	-	8,435	19,212
Awards and Grants			
Federal disaster declarations	57,987,004	23,232,301	32,372,222
Hazard mitigation disaster relief	3,139,517	803,486	139,101
Total Expenditures	\$ 61,218,271	\$ 24,160,065	\$ 32,586,437
<u>Lapsed Balances</u>	\$ 20,781,729	\$ 52,839,935	\$ 57,413,563
FEDERAL HARDWARE ASSISTANCE FUND - 492			
<u>Appropriations (Net after Transfers)</u>	\$ -	\$ 1,000,000	\$ 1,000,000
<u>Expenditures</u>			
Awards and Grants			
Communications and warning systems	-	-	-
Emergency operating centers	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
<u>Lapsed Balances</u>	\$ -	\$ 1,000,000	\$ 1,000,000
FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497			
<u>Appropriations (Net after Transfers)</u>	\$ 270,091,000	\$ 330,191,000	\$ 333,191,200
<u>Expenditures</u>			
Lump Sums			
Training and education	\$ 709,078	\$ 1,424,391	\$ 1,235,061
Terrorism preparedness and training costs	78,132,570	90,341,831	81,041,722
Total Expenditures	\$ 78,841,648	\$ 91,766,222	\$ 82,276,783
<u>Lapsed Balances</u>	\$ 191,249,352	\$ 238,424,778	\$ 250,914,417

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AND LAPSED BALANCES

	FISCAL YEAR		
	2009	2008	2007
	<u>PA 095-0731</u>	<u>PA 095-0348</u>	<u>PA 094-0798</u>
<u>EMERGENCY MANAGEMENT</u>			
<u>PREPAREDNESS FUND - 526</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 14,465,000	\$ 13,138,000	\$ 13,375,000
<u>Expenditures</u>			
Lump Sums			
Emergency Management Preparedness Program	\$ 6,901,945	\$ 5,132,578	\$ 4,736,338
Costs and expenses related to or in support of a public safety shared service center	158,206	164,022	208,339
Total Expenditures	<u>\$ 7,060,151</u>	<u>\$ 5,296,600</u>	<u>\$ 4,944,677</u>
<u>Lapsed Balances</u>	<u>\$ 7,404,849</u>	<u>\$ 7,841,400</u>	<u>\$ 8,430,323</u>
<u>SEPTEMBER 11TH FUND - 588</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 100,000	\$ 100,000	\$ 100,000
<u>Expenditures</u>			
Lump Sum			
Grants, contracts and administration	\$ 91,699	\$ 75,879	\$ 99,881
Total Expenditures	<u>\$ 91,699</u>	<u>\$ 75,879</u>	<u>\$ 99,881</u>
<u>Lapsed Balances</u>	<u>\$ 8,301</u>	<u>\$ 24,121</u>	<u>\$ 119</u>
<u>SHEFFIELD FEBRUARY 1982</u>			
<u>AGREED ORDER FUND - 882</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 215,000	\$ 190,000	\$ 180,000
<u>Expenditures</u>			
Lump Sum			
Care, maintenance, monitoring, testing remediation and insurance of the low-level radioactive waste disposal site	\$ 87,939	\$ 141,617	\$ 179,731
Total Expenditures	<u>\$ 87,939</u>	<u>\$ 141,617</u>	<u>\$ 179,731</u>
<u>Lapsed Balances</u>	<u>\$ 127,061</u>	<u>\$ 48,383</u>	<u>\$ 269</u>

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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

	FISCAL YEAR		
	2009	2008	2007
	PA 095-0731	PA 095-0348	PA 094-0798
<u>RADIOACTIVE WASTE FACILITY</u>			
<u>DEVELOPMENT AND OPERATION</u>			
<u>FUND - 942</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 607,000	\$ 607,000	\$ 691,600
<u>Expenditures</u>			
Awards and Grants			
Costs to establish a low-level radioactive waste disposal facility	\$ 372,835	\$ 351,122	\$ 472,327
Refunds for overpayments made by low-level waste generators	450	1,092	100
Total Expenditures	\$ 373,285	\$ 352,214	\$ 472,427
<u>Lapsed Balances</u>	<u>\$ 233,715</u>	<u>\$ 254,786</u>	<u>\$ 219,173</u>
 <u>GRAND TOTAL, ALL APPROPRIATED FUNDS</u>			
Appropriations (Net after Transfers)	\$ 416,336,107	\$ 475,363,950	\$ 476,161,895
Total Expenditures	184,921,918	156,959,966	151,104,555
Lapsed Balances	<u>\$ 231,414,189</u>	<u>\$ 318,403,984</u>	<u>\$ 325,057,340</u>
 <u>GENERAL REVENUE FUND - 001 STATE</u>			
<u>COMPTROLLER</u>			
<u>Expenditures</u>			
Director's salary	\$ 128,920	\$ 124,200	\$ 107,542
Assistant Director's salary	115,613	113,850	63,546
Total Expenditures	<u>\$ 244,533</u>	<u>\$ 238,050</u>	<u>\$ 171,088</u>
 <u>NON-APPROPRIATED FUNDS</u>			
<u>Expenditures</u>			
Nuclear Civil Protection Planning Fund - 484	\$ -	\$ 3,209	\$ 19,875
Federal Aid Disaster Fund - 491	-	-	39,507
Federal Civil Preparedness Administrative Fund - 497	110,991	3,375 5,556,600	-
Emergency Management Preparedness Fund - 526	38,727	4,829	150,000
IEMA State Projects Fund - 688	102,987	120,213	74,305
<u>GRAND TOTAL, ALL NON-APPROPRIATED FUNDS</u>	<u>\$ 252,705</u>	<u>\$ 5,688,226</u>	<u>\$ 283,687</u>

State of Illinois
Illinois Emergency Management Agency

SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30,
(expressed in thousands)

	<u>2009</u>	<u>2008</u>
Balance at July 1	\$ 45,842	\$ 44,149
Additions		
Purchases	2,223	2,324
Transfers from CDB	-	209
Transfers from CMS	213	-
	<u>2,436</u>	<u>2,533</u>
Deductions		
Deletions	562	160
Transfers to CMS	400	547
Transfers to Other State Agencies	82	133
	<u>1,044</u>	<u>840</u>
Balance, end of fiscal year	<u>\$ 47,234</u>	<u>\$ 45,842</u>

Information was obtained from Agency records and reconciled to property reports submitted to the Office of the Comptroller and the Department of Central Management Services.

State of Illinois
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Year Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
<u>General Revenue Fund 001</u>			
Federal government	\$ 137,179	\$ 128,166	\$ 70,296
Miscellaneous	-	25	989
Copy fees and jury duty	2,381	352	611
Disaster relief refunds	-	-	13,187,633
Disaster relief Severe Storms and Flood Katrina - EMAC	3,852,510	-	-
Prior year refund	16,928	1,027	7,742
Subtotal - Fund 001	<u>4,008,998</u>	<u>129,570</u>	<u>16,111,907</u>
<u>Radiation Protection Fund 067</u>			
Council of Great Lakes	47,630	47,320	38,761
Fines/penalties or violations	28,256	63,050	47,260
Industrial radiographer certification	83,250	50,135	42,170
Radiation machine inspection/ registration	1,685,878	1,673,002	1,666,333
Radiation technologist accreditation	951,355	741,598	931,967
Radioactive material license	2,179,126	2,398,485	2,304,518
Water permit	780	22,240	39,900
Recovery and remediation fees	29,700	36,900	35,354
Radon licensing	65,575	60,350	46,625
Mammography installation fees	267,000	270,750	286,360
Radiation image/therapeutic operation	33,850	35,150	29,150
Radiation machine servicers	19,900	18,600	16,100
Prior year refund	570	3,355	280
Prior year warrant voids	-	70	-
Jury duty	-	-	135
Subtotal - Fund 067	<u>5,392,870</u>	<u>5,421,005</u>	<u>5,484,913</u>
<u>Emergency Planning and Training Fund 173</u>			
Fines/penalties or violations	190	-	-
Subtotal - Fund 173	<u>190</u>	<u>-</u>	<u>-</u>
<u>IEMA State Projects Fund 688</u>			
Private organization or individual	80	-	-
Conference fees	57,749	164,945	48,405
Miscellaneous	280	470	-
Subtotal - Fund 688	<u>58,109</u>	<u>165,415</u>	<u>48,405</u>

State of Illinois
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Year Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
<u>Nuclear Safety Emergency Preparedness Fund 796</u>			
Nuclear reactor annual assessment	8,457,757	17,660,519	15,482,042
Nuclear fuel storage facility	25,000	15,000	40,000
Nuclear spent fuel	216,100	140,550	177,500
Prior year refund	186	4,050	708
Miscellaneous	1,340	60	7,021
Subtotal - Fund 796	<u>8,700,383</u>	<u>17,820,179</u>	<u>15,707,271</u>
<u>Radioactive Waste Facility Development and Operation Fund 942</u>			
Low Level Waste 13 (A) (B1)	52,785	845,358	471,632
Jury duty	43	-	2,729
Subtotal - Fund 942	<u>52,828</u>	<u>845,358</u>	<u>474,361</u>
<u>Federal Projects Funds</u>			
Indoor Radon Mitigation Fund 191	403,176	556,007	419,611
Nuclear Civil Protection Planning Fund 484	535,246	628,239	936,628
Federal Aid Disaster Fund 491	60,021,731	26,812,532	28,382,588
Federal Civil Preparedness Administrative Fund 497	92,643,157	73,838,601	91,763,185
Emergency Management Preparedness Fund 526	7,993,032	3,942,081	5,285,125
Subtotal - Federal Funds	<u>161,596,342</u>	<u>105,777,460</u>	<u>126,787,137</u>
Total - All Funds	<u>\$ 179,809,720</u>	<u>\$ 130,158,987</u>	<u>\$ 164,613,994</u>

State of Illinois
Illinois Emergency Management Agency

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30,

	2009	2008	2007
General Revenue Fund 001			
Deposits per Agency records	\$ 4,008,998	\$ 129,570	\$ 16,111,907
Plus: Deposits in Transit, beginning of year	25	-	-
Less: Deposits in Transit, end of year	-	(25)	-
Deposits per Comptroller	<u>4,009,023</u>	<u>129,545</u>	<u>16,111,907</u>
Radiation Protection Fund 067			
Deposits per Agency records	5,392,870	5,421,005	5,484,913
Plus: Deposits in Transit, beginning of year	-	440	-
Less: Deposits in Transit, end of year	-	-	(440)
Deposits per Comptroller	<u>5,392,870</u>	<u>5,421,445</u>	<u>5,484,473</u>
Emergency Planning and Training Fund 173			
Deposits per Agency records	190	-	-
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>190</u>	<u>-</u>	<u>-</u>
Indoor Radon Mitigation Fund 191			
Deposits per Agency records	403,176	556,007	419,611
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>403,176</u>	<u>556,007</u>	<u>419,611</u>
Nuclear Civil Protection Planning Fund 484			
Deposits per Agency records	535,246	628,239	936,628
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>535,246</u>	<u>628,239</u>	<u>936,628</u>
Federal Aid Disaster Fund 491			
Deposits per Agency records	60,021,731	26,812,532	28,382,588
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	(1,708)	-	-
Deposits per Comptroller	<u>60,020,023</u>	<u>26,812,532</u>	<u>28,382,588</u>
Federal Civil Preparedness Administrative Fund 497			
Deposits per Agency records	92,643,157	73,838,601	91,763,185
Plus: Deposits in Transit, beginning of year	178	-	-
Less: Deposits in Transit, end of year	-	(178)	-
Deposits per Comptroller	<u>92,643,335</u>	<u>73,838,423</u>	<u>91,763,185</u>

State of Illinois
Illinois Emergency Management Agency

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30,

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Emergency Management Preparedness Fund 526			
Deposits per Agency records	7,993,032	3,942,081	5,285,125
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>7,993,032</u>	<u>3,942,081</u>	<u>5,285,125</u>
 IEMA State Projects Fund 688			
Deposits per Agency records	58,109	165,415	48,405
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>58,109</u>	<u>165,415</u>	<u>48,405</u>
 Nuclear Safety Emergency Preparedness Fund 796			
Deposits per Agency records	8,700,383	17,820,179	15,707,271
Plus: Deposits in Transit, beginning of year	3,393	8,788,635	-
Less: Deposits in Transit, end of year	-	(3,393)	(8,788,635)
Deposits per Comptroller	<u>8,703,776</u>	<u>26,605,421</u>	<u>6,918,636</u>
 Radioactive Waste Facility Development and Operation Fund 942			
Deposits per Agency records	52,828	845,358	474,361
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>52,828</u>	<u>845,358</u>	<u>474,361</u>
 Total - All Funds			
Deposits per Agency records	179,809,720	130,158,987	164,613,994
Plus: Deposits in Transit, beginning of year	3,596	8,789,075	-
Less: Deposits in Transit, end of year	(1,708)	(3,596)	(8,789,075)
Deposits per Comptroller	<u>\$ 179,811,608</u>	<u>\$ 138,944,466</u>	<u>\$ 155,824,919</u>

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2009 and 2008.

	2009	2008
<u>General Revenue Fund - 001</u>		
State contributions to state employees' retirement system	\$ 362,493	\$ 296,246
The increase of \$66,247 was due to an increase in the contribution rate from 16.561% in fiscal year 2008 to 21.049% in fiscal year 2009.		
Contractual services	\$ 924,639	\$ 735,632
The increase of \$189,007 was due to an increase in facilities management payments.		
Equipment	\$ 72,045	\$ 49,414
The increase of \$22,631 was due to the agency purchasing additional office equipment for the regional offices.		
Telecommunication services	\$ 148,932	\$ 188,132
The decrease of \$39,200 was due to telecommunications charges being processed from another fund.		
Operation of automotive equipment	\$ 52,615	\$ 108,742
The decrease of \$56,127 was due to a reduction in expenditures for fuel and vehicle repairs being processed from this fund.		
Training and education	\$ 71,746	\$ 197,939
The decrease of \$126,193 was due to a one-time repayment of Federal grant monies in fiscal year 2008 as a result of the closure of a grant.		
ILEAS/MABAS administration	\$ 121,074	\$ -
The increase of \$121,074 was due to the agency receiving a new appropriation line to cover administrative expenses incurred for emergency response and homeland security measures.		
State share of individual and household grant programs for disaster declarations	\$ 2,125,335	\$ 374,681
The increase of \$1,750,654 was due to additional costs associated with federal disaster declarations that occurred during fiscal year 2009 and prior years.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2009 and 2008.

	2009	2008
<u>Radiation Protection Fund - 067</u>		
State contributions to state employees' retirement system	\$ 606,109	\$ 485,668
The increase of \$120,441 was due to an increase of the contribution rate from 16.561% in fiscal year 2008 to 21.049% in fiscal year 2009.		
Commodities	\$ 4,480	\$ 39,044
The decrease of \$34,564 was due to scientific equipment purchases in fiscal year 2008 that were not purchased during fiscal year 2009.		
Printing	\$ 8,164	\$ 18,241
The decrease of \$10,077 was due to a reduction in the amount of printing supplies purchased during fiscal year 2009 due to a reduction in funding.		
Equipment	\$ 27,393	\$ 38,141
The decrease of \$10,748 was due to a decrease in the purchase of scientific equipment during fiscal year 2009 due to a reduction in funding.		
Local responder training	\$ 89,961	\$ 32,858
The increase of \$57,103 was due to the purchase of two vehicles and necessary accessories to meet emergency management standards of the program.		
Licensing facilities	\$ 731,820	\$ 1,032,117
The decrease of \$300,297 was due to less expenditures for services for costs related to the engineering technical review for the Kerr McGee Facility.		
Costs related to environmental cleanup of the Ottawa		
Radiation Areas Superfund Project	\$ 8,108	\$ 101,530
The decrease of \$93,422 was due to less expenditures for personal services and related costs for hours spent working on the clean up project.		
<u>Nuclear Safety Emergency Preparedness Fund - 796</u>		
State contributions to state employees' retirement system	\$ 1,920,210	\$ 1,460,209
The increase of \$460,001 was due to an increase in the contribution rate from 16.561% in fiscal year 2008 to 21.049% in fiscal year 2009.		
Travel	\$ 188,486	\$ 150,625
The increase of \$37,861 was due to additional travel expenditures for the increase in the mileage reimbursement rate an increase in the hotel reimbursement rate, and increased travel for training.		
Printing	\$ 13,844	\$ 580
The increase of \$13,264 was due to additional expenditures for the paper and printing of certificates for medical technologists.		
Operation of automotive equipment	\$ 137,126	\$ 103,614
The increase of \$33,512 was due to the increase in the cost of gasoline and repair parts for agency vehicles.		
Training and travel expense	\$ 21,492	\$ -
The increase of \$21,492 was due to the additional purchases of scientific instruments in fiscal year 2009 rather than in fiscal year 2008.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2009 and 2008.

	2009	2008
<u>Federal Aid Disaster Fund - 491</u>		
Federal disaster relief program	\$ 91,750	\$ 115,843
The decrease of \$24,093 was due to expenditures for audit due in fiscal year 2008. These expenses were not required to be paid fiscal year 2009.		
Federal disaster declarations	\$ 57,987,004	\$ 23,232,301
The increase of \$34,754,703 was due to additional reimbursements made to local governments in fiscal year 2009 for costs associated with federal disasters in the current and prior years.		
Hazard mitigation disaster relief	\$ 3,139,517	\$ 803,486
The increase of \$2,336,031 was due to a one-time costs incurred during fiscal year 2009 for the demolition of flood prone properties.		
<u>Federal Civil Prepared Fund - 497</u>		
Training and education	\$ 709,078	\$ 1,424,391
The decrease of \$715,313 was due to additional reimbursements to local governments under this program that occurred in fiscal year 2008 and not in fiscal year 2009.		
Refunds of Federal Grants	\$ 110,991	\$ 5,556,600
The decrease of \$5,445,609 was due to repayments from excess grant funds and excess draws of Federal funds occurring in fiscal year 2008 and not in fiscal year 2009.		
<u>Emergency Management Preparedness Fund - 526</u>		
Emergency Management Preparedness Program	\$ 6,901,945	\$ 5,132,578
The increase of \$1,769,367 was due to reimbursements of costs to state grant recipients from increased federal funds available.		
<u>September 11th Fund - 588</u>		
Grants, contracts and administration	\$ 91,699	\$ 75,879
The increase of \$15,820 was due to additional reimbursement requests from grant recipients for homeland security related activities in fiscal year 2009.		
<u>Sheffield February 1982 Agreed Order Fund - 882</u>		
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	\$ 87,939	\$ 141,617
The decrease of \$53,678 was due to a decrease in the amount of reimbursements paid to Tronox for waste disposal during fiscal year 2009.		

State of Illinois
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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2008 and 2007.

	2008	2007
<u>GENERAL REVENUE FUND - 001</u>		
State contributions to state employees' retirement system	\$ 296,246	\$ 199,634
The increase of \$99,612 was due to an increase in the contribution rate from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.		
Training and education	\$ 197,939	\$ 55,996
The increase of \$141,943 was due to a one-time federal repayment for the closure of a grant during fiscal year 2008.		
Disaster public relief	\$ 5,204,784	\$ 2,404,573
The increase of \$2,800,211 was due to costs associated with flooding and other declared disasters occurring in fiscal year 2008 and prior years.		
ILEAS/MABAS administration	\$ -	\$ 124,917
The decrease of \$124,917 was due to the lack of appropriations to fund administrative costs associated with emergency response and homeland security measures.		
State share of individual and household grant programs for disaster declarations	\$ 374,681	\$ 375
The increase of \$374,306 was due to costs associated with disasters that occurred in fiscal year 2008. Similar disasters did not occur in fiscal year 2007.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2008 and 2007.

	2008	2007
<u>Radiation Protection Fund - 067</u>		
State contributions to state employees' retirement system	\$ 485,668	\$ 314,470
The increase of \$171,198 was due to an increase in the contribution rate of 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.		
Contractual services	\$ 214,284	\$ 173,447
The increase of \$40,837 was due to increased postage, repair and maintenance, and certificate printing expenditures for radiological programs during 2008.		
Commodities	\$ 39,044	\$ 7,279
The increase of \$31,765 was due to the agency purchasing additional scientific instruments during fiscal year 2008.		
Electronic data processing	\$ 19,407	\$ 34,221
The decrease of \$14,814 was due to the agency purchasing less data processing equipment during fiscal year 2008 due to a reduction in funding.		
Operation of automotive equipment	\$ 8,726	\$ 39,680
The decrease of \$30,954 was due to a reduction in expenditures for fuel and vehicle repairs being processed from this fund as a result of a reduction in funding.		
Local responder training	\$ 32,858	\$ -
The increase of \$32,858 was due to purchases of radiation detectors and ion survey meters during 2008.		
Recovery and remediation	\$ 2,911	\$ 16,204
The decrease of \$13,293 was due to the agency completing expenditures related to a contract for the transporting and disposing of radioactive materials that had began in a previous year.		
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	\$ 101,530	\$ 56,312
The increase of \$45,218 was due to expenditures for personal services and related costs for hours spent working on a clean up project in fiscal year 2008.		
Refunds	\$ 9,105	\$ 22,837
The decrease of \$13,732 was due to the agency issuing less refunds during fiscal year 2008 for overpayment of registration and license fees.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2008 and 2007.

	2008	2007
<u>Nuclear Safety Emergency Preparedness Fund - 796</u>		
State contributions to state employees' retirement system	\$ 1,460,209	\$ 992,711
The increase of \$467,498 was due to an increase in the contribution rate of 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.		
Travel	\$ 150,625	\$ 205,066
The decrease of \$54,441 was due to a decrease in traveling for training and meetings.		
Commodities	\$ 330,564	\$ 272,049
The increase of \$58,515 was due to additional purchases of scientific equipment and emergency response apparel during fiscal year 2008.		
Equipment	\$ 889,796	\$ 574,533
The increase of \$315,263 was due to the agency's purchase of scientific equipment at a higher cost and the purchase of several new vehicles to replace older vehicles with excessive mileage.		
Training and travel expense	\$ -	\$ 88,993
The decrease of \$88,993 was due to expenditures for the purchase of scientific equipment and expenditures for the repair and calibration of other scientific instruments for use by the Illinois State Police during fiscal year 2007. No additional equipment or repairs were needed in fiscal year 2008.		
<u>Emergency Planning and Training Fund - 173</u>		
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 3,219	\$ 14,752
The decrease of \$11,533 was due to a decrease in the amount of monies deposited into the fund, resulting in less availability for expenditures.		
<u>Indoor Radon Mitigation Fund - 191</u>		
Federally Funded State Indoor Radon Abatement Program	\$ 551,802	\$ 440,678
The increase of \$111,124 was due to the extension of Federal grants into fiscal year 2008, which resulted in the agency incurring additional expenses under this program.		
<u>Nuclear Civil Protection Plan Fund - 484</u>		
Flood mitigation assistance	\$ 532,109	\$ 949,130
The decrease of \$417,021 was due to expenditures in fiscal year 2007 for a one - time cost for the demolition of flood prone properties. This costs were not incurred in fiscal year 2008.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2008 and 2007.

	2008	2007
<u>Federal Aid Disaster Fund - 491</u>		
Federal disaster relief program	\$ 115,843	\$ 55,902
The increase of \$59,941 was due to expenditures on audits and additional manpower employees in fiscal year 2008.		
Hazard mitigation program	\$ 8,435	\$ 19,212
The decrease of \$10,777 was due to less expenditures on personal services and related costs under this program during fiscal year 2008.		
Federal disaster declarations	\$ 23,232,301	\$ 32,372,222
The decrease of \$9,139,921 was due to less reimbursements in fiscal year 2008 than fiscal year for federal disaster declaration for tornadoes, heavy wind storms and snow emergencies.		
Hazard mitigation disaster relief	\$ 803,486	\$ 139,101
The increase of \$664,385 was due to a one-time grant during fiscal year 2008 for costs associated with the incorporation of seismic resistant construction methods for the building of a high school.		
<u>Federal Civil Preparedness Administrative Fund -497</u>		
Refunds of Federal Grants	\$ 5,556,600	\$ -
The increase of \$5,556,600 was due to the repayment of funds to the Federal government during fiscal year 2008. These funds were from overpayment reimbursements returned from local grants recipients and the return of an excessive draw of federal monies.		
<u>Emergency Management Preparedness Fund - 526</u>		
Costs and expenses related to or in support of a public safety shared service center	\$ 164,022	\$ 208,339
The decrease of \$ 44,317 was due to some employees of the agency being compensated from other funding during fiscal year 2008. These employees had been paid from this appropriation during fiscal year 2007.		
<u>September 11th Fund - 588</u>		
Grants, contracts and administration	\$ 75,879	\$ 99,881
The decrease of \$24,002 was due to a decrease in the reimbursement requests from grant recipients for homeland security related activities in fiscal year 2008.		
<u>Sheffield February 1982 Agreed Order Fund - 882</u>		
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	\$ 141,617	\$ 179,731
The decrease of \$38,114 was due to less reimbursements to Tronox during fiscal year 2008 for waste disposal.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2008 and 2007.

	<u>2008</u>	<u>2007</u>
<u>Radioactive Waste Facility Development Fund - 942</u>		
Costs to establish a low-level radioactive waste disposal facility	\$ 351,122	\$ 472,327
The decrease of \$121,205 was due to a decrease in the amount of grant monies paid to local governments during fiscal year 2008.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Years Ended June 30,

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2009 and 2008

	2009	2008
<u>General Revenue Fund - 001</u>		
Disaster relief Severe Storm and Flood	\$ 3,852,510	\$ -
The increase of \$3,852,510 was due to Illinois funds for severe storms and floods that occurred in June 2008.		
Prior year refund	\$ 16,928	\$ 1,027
The increase of \$15,901 was due to the return of funds to IEMA by a sub recipient. This was due to an erroneous duplicate payment.		
<u>Radiation Protection Fund - 067</u>		
Fines/penalties or violations	\$ 28,256	\$ 63,050
The decrease of \$34,794 was due to the fact that these revenues varying based on actual violations of the Radiation Protection Act of 1990, the Low-Level Radioactive Waste Management Act, and the Radon Industry Licensing Act, etc. Therefore, revenues will vary based on the number of violations that occur during the fiscal year.		
Industrial radiographer certification	\$ 83,250	\$ 50,135
The increase of \$33,115 was due to the fact that certification for industrial radiography is valid for five years. Therefore, revenues will vary according to renewal time frames.		
Radiation technologist accreditation	\$ 951,355	\$ 741,598
The increase of \$290,757 was due to the fact that certification for industrial radiography technologists is a two year accreditation period. Therefore, revenues will vary according to accreditation periods and renewal time frames. Fiscal year 2009 had approximately 1,100 more renewals than in fiscal year 2008.		
Water permit	\$ 780	\$ 22,240
The decrease of \$21,460 for fees collected for the testing of community drinking water supplies was due to a number of factors including: the number of sampling taps that are required to be tested quarterly by the Illinois Environmental Protection Agency and the number of communities choosing to participate in IEMA's testing program. In addition, during this period, the Radionuclides in Drinking Water Authority expired and a void existed prior to the program being renewed.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Years Ended June 30,

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2009 and 2008

	2009	2008
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IEMA State Projects Fund - 688

Conference fees	\$ 57,749	\$ 164,945
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The decrease of \$106,666 was due to a variation in the number of conference attendees and the contribution amount charged. In addition, during fiscal year 2008, credit card payments were accepted and it effected the timing of when the payments were received during fiscal 2008 and in fiscal year 2009.

Nuclear Safety Emergency Preparedness Fund - 796

Nuclear reactor annual assessment	\$ 8,457,757	\$ 17,660,519
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The decrease of \$9,202,762 was due to variations in receipts across state fiscal years and the fact that these fees are assessed based on a mandated fund balance which causes variations in the amounts collected each year.

Nuclear fuel storage facility	\$ 25,000	\$ 15,000
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The increase of \$10,000 was due to the timing of the Uranium Conversion Fee that IEMA receives annually from two major facilities. Due to management changes at both facilities, the fees were not received timely during fiscal year 2008 and therefore, additional fees were reported in fiscal year 2009.

Nuclear spent fuel	\$ 216,100	\$ 140,550
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The increase of \$75,550 was due to a variation in the following factors; the number of spent fuel shipments through the State of Illinois, the number of casks shipped, and the mileage involved.

Low - Level Radioactive Waste Facility Development and Operations Fund - 942

Low Level Waste 13 (A) (B1)	\$ 52,785	\$ 845,358
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The decrease of \$792,573 was due to a variation in the following factors; the amount of waste stored and shipped during the period and the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

Indoor Radon Mitigation Fund - 191

All receipts	\$ 403,176	\$ 556,007
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The decrease of \$152,831 was due to the receipt of most of the funds for a three year grant in the first year of the grant which occurred in fiscal year 2008 and then a lesser amount was received in fiscal year 2009.

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Years Ended June 30,

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2009 and 2008

	2009	2008
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Federal Aid Disaster Fund - 491

All receipts	\$ 60,021,731	\$ 26,812,532
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The increase of \$33,209,199 was due to receipts from new federal disaster declarations for severe storms, tornadoes, snow and ice storms.

Federal Civil Preparedness Administrative Fund - 497

All receipts	\$ 92,643,157	\$ 73,838,601
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The increase of \$18,804,556 was due to receipts as a result of five new grants beginning in fiscal year 2008 and ten new grants beginning in fiscal year 2009. Reimbursements were made to grant recipients under these federal programs.

Emergency Management Preparedness Fund - 526

All receipts	\$ 7,993,032	\$ 3,942,081
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The increase of \$4,050,951 was due to the timing of receipts for EMPG grants awarded for fiscal years 2007, 2008 and 2009. The funds for these programs were not received until fiscal year 2009.

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Years Ended June 30,

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2008 and 2007

	2008	2007
<u>General Revenue Fund - 001</u>		
Federal government	\$ 128,166	\$ 70,296
The increase of \$57,870 was due to the Agency receiving additional reimbursement for indirect costs related to the CSEPP program.		
Disaster relief funds	\$ -	\$ 13,187,633
The decrease of \$13,187,633 was due to Illinois no longer receiving reimbursement for support for Louisiana and Mississippi because of Hurricane Katrina through the Emergency Management Assistance Compact.		
Katrina - EMAC	\$ -	\$ 2,844,636
The decrease of \$2,844,636 was due to no further reimbursements for Hurricane Katrina during fiscal year 2008.		
<u>Radiation Protection Fund - 067</u>		
Fines/penalties or violations	\$ 63,050	\$ 47,260
The increase of \$15,790 was due to the fact that these revenues vary based on actual violations of the Radiation Protection Act of 1990, the Low-Level Radioactive Waste Management Act, and the Radon Industry Licensing Act, etc. Therefore, revenues will vary based on the number of violations that occur during the fiscal year.		
Radiation technologist accreditation	\$ 741,598	\$ 931,967
The decrease of \$190,369 was due to the fact that certification for industrial radiography technologists is a two year accreditation period. Therefore, revenues will vary according to accreditation periods and renewal time frames. Fiscal year 2007 had approximately 1,100 more renewals than in fiscal year 2008.		
Water permit	\$ 22,240	\$ 39,900
The decrease of \$17,660 for fees collected for the testing of community drinking water supplies was due to a number of factors including: the number of sampling taps that are required to be tested quarterly by the Illinois Environmental Protection Agency and the number of communities choosing to participate in IEMA's testing program. In addition, during this period, the Radionuclides in Drinking Water Authority expired and a void existed prior to the program being renewed.		
Radon Licensing	\$ 60,350	\$ 46,625
The increase of \$13,725 was primarily due to a 17% increase in the number of radon measurements as a result of the Radon Awareness Act becoming effective on January 1, 2008.		

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Years Ended June 30,

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2008 and 2007

	2008	2007
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IEMA State Projects Fund - 688

Conference fees	\$ 164,945	\$ 48,405
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The increase of \$116,540 was due to a variation in the number of conference attendees and the contribution amount charged. In addition, during fiscal year 2008, credit card payments were accepted and it effected the timing of when the payments were received.

Nuclear Safety Emergency Preparedness Fund - 796

Nuclear fuel storage facility	\$ 15,000	\$ 40,000
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The decrease of \$25,000 was due to the timing of the payment from the GE Morris spent nuclear fuel storage facility. A payment was not received timely during fiscal year 2008.

Nuclear spent fuel	\$ 140,550	\$ 177,500
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The decrease of \$36,950 was due to a variation in the following factors; the number of spent fuel shipments through the State of Illinois, the number of casks shipped, and the mileage involved.

Low - Level Radioactive Waste Facility Development and Operations Fund - 942

Low Level Waste 13 (A) (B1)	\$ 845,358	\$ 471,632
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The increase of \$373,726 was due to a variation in the following factors; the amount of waste stored and shipped during the period and the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

Indoor Radon Mitigation Fund - 191

	\$ 556,007	\$ 419,611
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All receipts

The increase of \$136,396 was due to the receipt of most of the funds for a three year grant in the first year of the grant during fiscal year 2008.

Nuclear Civil Protection Planning Fund - 484

	\$ 628,239	\$ 936,628
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All receipts

The decrease of \$308,389 was due to the closeout of some Disaster Mitigation Grant programs during fiscal year 2008, resulting in less requests for reimbursement.

Emergency Management Preparedness Fund - 526

All receipts	\$ 3,942,081	\$ 5,285,125
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The decrease of \$1,343,044 was primarily due to less costly disasters occurring in fiscal year 2008 than in fiscal year 2007.

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2009

Explanations were obtained for lapse period expenditures for FY09 that accounted for more than 20% and \$5,000 of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<u>General Revenue Fund - 001</u>			
Equipment	\$ 40,313	\$ 72,045	55.96%
Expenditures include payments for the purchase of a printer and office equipment. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Training and education	\$ 40,458	\$ 71,746	56.39%
Expenditures include payments for travel, communication charges for the public information officer, and audits of Federal grants that were closed during fiscal year 2009. All costs were incurred before June 30, 2009, but not billed until after July 1, 2009.			
<u>Radiation Protection Fund - 067</u>			
Contractual services	\$ 52,733	\$ 253,576	20.80%
Expenditures include payments for facilities management costs, manpower services, freight and shipping charges, copier rental and maintenance, repair and maintenance of office furniture and equipment. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Printing	\$ 7,512	\$ 8,164	92.01%
Expenditures include payments for envelopes and special paper for printing mammography pamphlets. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Equipment	\$ 26,862	\$ 27,393	98.06%
Expenditures include payments for the purchase of scientific instruments and radiation detection meters. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Telecommunication services	\$ 10,402	\$ 30,166	34.48%
Expenditures included monthly payments to Central Management Services for desk phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and payments to other vendors for satellite phones, radio equipment and services. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Licensing facilities	\$ 196,409	\$ 731,820	26.84%
Expenditures include payments to Central Management Services for telecommunications, facilities management costs, and payments to Hanson Engineers on an existing contract for engineering technical review at the Kerr-McGee site. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Local responder training	\$ 89,961	\$ 89,961	100.00%
Expenditures include payments for the purchase of two emergency response vehicles and related equipment. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2009

Explanations were obtained for lapse period expenditures for FY09 that accounted for more than 20% and \$5,000 of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<u>Nuclear Safety Emergency Preparedness Fund - 796</u>			
Contractual services	\$ 494,251	\$ 1,967,586	25.12%
Expenditures include payments for Central Management Services facilities management invoices, copier lease and maintenance, and graphic artist services. Expenditures also included dosimeter badges for agency employee, repair and maintenance on satellite van encoder, repair and maintenance of the GEMS system, electrical charges for remote monitoring, remodeling of the Knotts Street facility, services for the collecting of environmental samples, and repair and maintenance of scientific equipment. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Commodities	\$ 99,008	\$ 314,650	31.47%
Expenditures include payments for copier supplies, miscellaneous tools, boots and coats, supplies for the radiochemistry labs, and purchase of liquid nitrogen for use at the nuclear power plants. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Printing	\$ 13,844	\$ 13,844	100.00%
Expenditures include payments for the printing of certificates for various radiation safety programs and the purchase of printing paper. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Equipment	\$ 420,839	\$ 843,949	49.87%
Expenditures include payments for the purchase of scientific equipment, law books, six emergency response vehicles, accessories and signage, a trailer, a collator for a printer and a replacement generator for the GEMS program. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Electronic data processing	\$ 388,163	\$ 522,408	74.30%
Expenditures include payments for electronic data processing supplies and equipment, and the repair and maintenance of the equipment. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Telecommunications services	\$ 285,803	\$ 897,933	31.83%
Expenditures include monthly payments to Central Management Services for desk phone, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and payments to other vendors for satellite phones, radio equipment and services. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Operation of automotive equipment	\$ 91,035	\$ 137,126	66.39%
Expenditures include payments for gasoline charges and payments to Central Management Services for gasoline, repairs and maintenance, and service labor charges for agency vehicles. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2009

Explanations were obtained for lapse period expenditures for FY09 that accounted for more than 20% and \$5,000 of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<u>Nuclear Safety Emergency Preparedness Fund - 796 (Continued)</u>			
Training and travel expense	\$ 21,365	\$ 21,492	99.41%
Expenditures include purchases of radios and scientific equipment for emergency response. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	\$ 181,802	\$ 644,229	28.22%
Expenditures include payments to local governments, per contractual agreements, for the implementation of INSPA authorized plans and programs to respond to the possibility of a nuclear accident. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
<u>Indoor Radon Mitigation Fund - 191</u>			
Federally Funded State Indoor Radon Abatement Program	\$ 217,300	\$ 574,202	37.84%
Expenditures include payments to organizations participating in the state indoor radon grant program, for the purchase of radon test kits and payments for telecommunication services. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
<u>Federal Civil Prepared Fund - 497</u>			
Training and education	\$ 256,546	\$ 709,078	36.18%
Expenditures include third quarter payments to grant recipients for participating in the HMEP program, and for travel and training expenses for hazardous materials and homeland security. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
<u>Emergency Management Preparedness Fund - 526</u>			
Emergency Management Preparedness Program	\$ 1,428,727	\$ 6,901,945	20.70%
Expenditures include payments to Central Management Services for facilities management invoices, payments for copier leases, desk phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and payments to other vendors for satellite phones and radio equipment and services. Other expenditures include payments for office supplies, gasoline charges, Central Management Services gasoline, repair and maintenance, and service labor charges for agency vehicles. In addition, third quarter payments to local and other governmental units for the FEMA EMP program. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			
<u>September 11th Fund - 588</u>			
Grants, contracts and administration	\$ 42,218	\$ 91,699	46.04%
Expenditures include payments for audit expenses. All costs were incurred on or before June 30, 2009, but not billed until after July 1, 2009.			

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2008

Explanations were obtained for lapse period expenditures for FY08 that accounted for more than 20% and \$5,000 of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<u>General Revenue Fund - 001</u>			
Contractual services	\$ 151,745	\$ 735,632	20.63%
Expenditures include payments for Central Management Services facilities management invoices, copier leases and maintenance, and charges for graphic artist services. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Equipment	\$ 42,714	\$ 49,414	86.44%
Expenditures include payments for the purchase of two vehicles and office equipment. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Electronic data processing	\$ 7,685	\$ 13,278	57.88%
Expenditures include payments for electronic data processing supplies and software services. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Operation of automotive equipment	\$ 37,224	\$ 108,742	34.23%
Expenditures include payments for gasoline charges and payments to Central Management Services for gasoline, repairs and maintenance, and service labor charges for agency vehicles. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Disaster public relief	\$ 4,937,085	\$ 5,204,784	94.86%
Expenditures include payments for reimbursements to the National Guard and State agencies incurred for costs of the emergency response to June 2008 flooding. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
<u>Radiation Protection Fund - 067</u>			
Electronic data processing	\$ 9,033	\$ 19,407	46.55%
Expenditures include payments for electronic data processing supplies, software, equipment and the repair and maintenance of the equipment. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Telecommunications services	\$ 6,078	\$ 30,024	20.24%
Expenditures include monthly payments to Central Management Services for desk phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and include payments to other vendors for satellite phones and radio equipment and services. All costs were incurred on or before June 3, 2008, but not billed until after July 1, 2008.			
Licensing facilities	\$ 299,372	\$ 1,032,117	29.01%
Expenditures include monthly payments to Central Management Services for telecommunications, facilities management costs, costs for the installation and electrical wiring for a dishwasher at the West Chicago facility, and payments to Hanson Engineers on an existing contract for engineering technical review at the Kerr-McGee site. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Local responder training	\$ 29,512	\$ 32,858	89.82%
Expenditures include payments for an emergency vehicle course for a IEMA Bureau Chief, and the purchase of radiation detection meters and ion chamber survey meters. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2008

Explanations were obtained for lapse period expenditures for FY08 that accounted for more than 20% and \$5,000 of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<u>Nuclear Safety Emergency Preparedness Fund - 796</u>			
Contractual services	\$ 468,967	\$ 1,842,590	25.45%
Expenditures include payments for Central Management Services facilities management invoices, copier leases and maintenance, and charges for graphic artists services. Other payments include, security services, GEMS and reuter stokes equipment repairs, electrical charges for remote monitoring systems, manpower services, and the repair and maintenance of scientific equipment. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Commodities	\$ 139,615	\$ 330,564	42.24%
Expenditures include payments for copier supplies, miscellaneous tools, boots and coats, supplies for the radiochemistry labs, and the purchase of liquid nitrogen for use at the nuclear power plants. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Equipment	\$ 592,602	\$ 889,796	66.60%
Expenditures include payments for the purchase of scientific equipment, safety equipment and industrial hygiene equipment for emergency response. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
Electronic data processing	\$ 119,291	\$ 452,361	26.37%
Expenditures include payments for electronic data processing supplies, software, equipment, and the repair and maintenance of the equipment. All costs were incurred on or before June 30, 2008, but not billed before July 1, 2008.			
Telecommunications services	\$ 322,826	\$ 915,192	35.27%
Expenditures include monthly payments to Central Management Services for desk phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and includes payments to other vendors for satellite phones, and radio equipment and services. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
<u>Federal Aid Disaster Fund - 491</u>			
Federal disaster relief program	\$ 52,764	\$ 115,843	45.55%
Expenditures include payments for manpower services, graphic artist charges, and audit charges for federal disaster programs. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			
<u>Federal Civil Preparedness Administrative Fund - 497</u>			
Terrorism preparedness and training costs	\$ 28,904,033	\$ 90,341,831	31.99%
Expenditures include grant reimbursements to organizations and local governments in the Chicago Area for the Urban Area Security Initiative Transit Security program. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2009.			
<u>Emergency Management Preparedness Fund - 526</u>			
Emergency Management Preparedness Program	\$ 2,297,616	\$ 5,132,578	44.77%
Expenditures include payments to Central Management Services for facilities management invoices, copier lease, phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and includes payments to other vendors for satellite phones, radio equipment and services, office supplies, gasoline charges. In addition payments were made to Central Management Services for gasoline, repairs and maintenance, and service labor charges for the agency's vehicles. Other expenditures included third quarter grant payments to local and other governments for the FEMA EMP program. All costs were incurred on or before June 30, 2008, but not billed until after July 1, 2008.			

State of Illinois
Illinois Emergency Management Agency

ANALYSIS OF ACCOUNTS RECEIVABLE

For the Year Ended June 30,
(in thousands)

Fund	2009						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	Aged Accounts Receivable						
		1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund 067	386	12	81	134	21	64	698	-
Nuclear Safety Emergency Preparedness Fund 796	5	-	-	-	-	-	5	-
Radioactive Waste Facility Development and Operation Fund 942	1	-	368	-	-	-	369	-
	<u>\$ 392</u>	<u>\$ 12</u>	<u>\$ 449</u>	<u>\$ 134</u>	<u>\$ 21</u>	<u>\$ 64</u>	<u>\$ 1,072</u>	<u>\$ -</u>

Fund	2008						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	Aged Accounts Receivable						
		1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund 067	236	-	1	9	11	68	325	-
Nuclear Safety Emergency Preparedness Fund 796	10	-	-	-	-	-	10	-
Radioactive Waste Facility Development and Operation Fund 942	1	1	-	-	-	-	2	-
	<u>\$ 247</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 9</u>	<u>\$ 11</u>	<u>\$ 68</u>	<u>\$ 337</u>	<u>\$ -</u>

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Radiation Protection Fund receivables are for licenses and fees and civil penalties. Receivables for all other funds are licenses and fees.

Note: Receivables are collected by the Illinois Emergency Management Agency. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

State of Illinois
 Illinois Emergency Management Agency
 ANALYSIS OF ACCOUNTS RECEIVABLE

For the Year Ended June 30,
 (in thousands)

Fund	Current Receivables	2007 Aged Accounts Receivable					Total Receivables	Allowance for Doubtful Accounts
		1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Safety Fund 067	85	1	18	6	7	85	202	-
Nuclear Safety Emergency Preparedness Fund 796	13	-	-	-	-	-	13	-
Radioactive Waste Facility Fund 942	1	1	32	-	-	-	34	-
	<u>\$ 99</u>	<u>\$ 2</u>	<u>\$ 50</u>	<u>\$ 6</u>	<u>\$ 7</u>	<u>\$ 85</u>	<u>\$ 249</u>	<u>\$ -</u>

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Radiation Protection Fund receivables are for licenses and fees and civil penalties. Receivables for all other funds are licenses and fees.

Note: Receivables are collected by the Illinois Emergency Management Agency. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

State of Illinois
Illinois Emergency Management Agency

SCHEDULE OF RELEASES AND EXPENDITURES FROM
GOVERNOR'S DISASTER RELIEF FUND
For the Two Years Ended June 30, 2009

(NOT EXAMINED)

	<u>Total Released</u>	<u>Total Expended</u>
<u>Fiscal Year 2009</u>		
To cover costs for disaster response and debris removal caused by severe storms, tornadoes and flooding that occurred in June of 2008, this is also for storms that occurred in March 2008.	\$ 5,000,000	\$ 2,769,415
To cover costs for disaster response and debris removal caused by severe storms and high winds in the quad cities on July 21, 2008.	250,000	2,066
To cover costs associated with response and clean-up as a result of Hurricane Gustav that occurred on August 31, 2008 in the State of Louisiana.	2,264,800	1,475,925
To cover costs associated with flooding that occurred in several parts of northeastern Illinois on September 15, 2008.	20,000	16,938
To cover costs for disaster response and clean-up caused by severe winter storms, sleet, and freezing rain on December 8, 2007 in Morgan County.	17,000	9,534
To cover costs associated with the response to the tragic shootings that occurred on the campus of Northern Illinois University on February 14, 2008.	75,000	72,428
To cover response costs and response to treat and/or fight the H1N1 virus also known as Swine Flue.	500,000	183,972
To cover costs for disaster response to heavy rain, high winds and possible tornados in southern Illinois. May 8, 2008	300,000	222,874
To cover costs associated with an ice storm in Southern Illinois. January 26, 2009 – January 28, 2009	45,000	32,032
	<hr/>	<hr/>
TOTAL FISCAL YEAR 2009	<u>\$ 8,471,800</u>	<u>\$ 4,785,184</u>

State of Illinois
Illinois Emergency Management Agency

SCHEDULE OF RELEASES AND EXPENDITURES FROM
GOVERNOR'S DISASTER RELIEF FUND
For the Two Years Ended June 30, 2009

(NOT EXAMINED)

	<u>Total Released</u>	<u>Total Expended</u>
<u>Fiscal Year 2008</u>		
To cover costs associated with heavy rains and severe storms that produced tornados and flooding in northern Illinois and southern Wisconsin	\$ 223,900	\$ 232,220
To cover costs for damage associated with a severe ice storm that moved through central Illinois, Morgan County on Dec 8, 2007.	18,000	529
To cover costs associated with the response to severe storms that moved through Iroquois and Livingston counties. These storms produced flooding along numerous rivers on January 7, 2008.	83,700	35,118
To cover costs associated with response to the tragic shootings that occurred on the campus of Northern Illinois University on February 14, 2008.	166,000	57,609
To cover costs associated with the severe storms, heavy rain and tornados that occurred during June of 2008. Major flooding occurred as a result of this weather.	15,000,000	4,688,137
TOTAL FISCAL YEAR 2008	<u>15,491,600</u>	<u>5,013,613</u>
Total	<u>\$ 23,963,400</u>	<u>\$ 9,798,797</u>

State of Illinois
Illinois Emergency Management Agency

SCHEDULE OF INDIRECT COST REIMBURSEMENTS
For the Two Years Ended June 30, 2009

(NOT EXAMINED)

Summary of Indirect Cost Reimbursement Funds:

Indirect cost reimbursements are by Letter of Credit draw-downs, Electronic Funds Transfer or federal warrants. The following reimbursements were deposited in the General Revenue Fund in the State Treasury in Fiscal Years 2009 and 2008.

	2009	
Federal Programs	Indirect Rate	General Revenue
Chemical Stockpile Emergency Preparedness Program	32.7%	\$ <u>137,179</u>
Totals		\$ <u>137,179</u>

	2008	
Federal Programs	Indirect Rate	General Revenue
Chemical Stockpile Emergency Preparedness Program	32.7%	\$ <u>128,166</u>
Totals		\$ <u>128,166</u>

State of Illinois
Illinois Emergency Management Agency

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

AGENCY FUNCTIONS AND PLANNING PROGRAM

Agency Functions

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

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

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AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

Agency Functions(Continued)

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

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

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

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

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

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AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

Agency Functions(Continued)

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

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

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

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

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

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

The Bureau of Environmental Safety administers Radiochemistry Laboratory and Field Analysis programs, Environmental Monitoring, Low-Level Radioactive Waste and Decommissioning program, and Transportation Safeguards and Preventive Detection program. The Bureau is responsible for combining all programmatic activities associated with monitoring potential contamination of the environment and protecting the general public from excessive radiation exposure in the environment.

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AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

Agency Functions (Continued)

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

Agency Planning Program

In 2007, the Illinois Emergency Management Agency amended its Strategic Plan to include goals through 2011. The goals were established to meet the requirements of the Illinois Statutes. This plan identifies an agency-wide priority of increasing state preparedness in emergency management and homeland security, maintaining safety and improving safeguards from hazards at nuclear facilities, as well as improving safeguards for hazards posed by the transport of radioactive materials or radiological accidents. The Plan adopts the following initiatives to support this agency-wide priority:

- Develop six certified Emergency Management Accreditation Program Assessors to maintain annual EMAP accreditation throughout the state.
- Strengthen real-time exchange of critical nuclear and radiological emergency information by development of a portable radiation detector with satellite and Global Positioning System connectivity.
- Harden critical infrastructures/key resources at up to 100 sites statewide.
- Expand the Illinois Emergency Operation Plan to include catastrophic disaster response and recovery procedures for State agencies.

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AVERAGE NUMBER OF EMPLOYEES

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

Fund	Fiscal Year		
	2009	2008	2007
General Revenue Fund	32	29	35
Radiation Protection Fund	42	42	33
Federal Civil Preparedness Administrative Fund	7	7	7
Emergency Management Preparedness Fund	14	18	15
Nuclear Safety Emergency Preparedness Fund	122	124	138
Sheffield Agreed Order Fund	1	1	1
Low Level Radioactive Waste Facility Development and Operation Fund	3	3	4
Total Annual Headcount	<u>221</u>	<u>224</u>	<u>233</u>

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(NOT EXAMINED)

PUBLIC SAFETY SHARED SERVICES CENTER (PSSSC)
Located at the Department of Corrections

Executive Order 2006-6, issued March 31, 2006, ordered the creation of a Division of Shared Services within the Department of Corrections to serve designated “public safety” agencies. The Shared Services Division at the Department of Corrections, called the Public Safety Shared Services Center (PSSSC), was created to combine certain functions of nine “public safety” agencies: the Department of Corrections (DOC), Department of Juvenile Justice (DOJJ), Department of Military Affairs (DMA), Department of State Police (DSP), Illinois Criminal Justice Information Authority (ICJIA), Illinois Emergency Management Agency (IEMA), Law Enforcement Training and Standards Board (LETSB), Office of the State Fire Marshall (OSFM), and Prisoner Review Board (PRB).

The stated purpose of the Division of Shared Services was to consolidate certain common administrative functions, such as human resources, personnel, payroll, timekeeping, procurement and financial processes, currently being performed by individual agencies, to improve the ability of all State agencies to share management knowledge and capitalize on synergies and economies of scale.

The first function consolidated in the PSSC was the human resources operations, which began in December 2007 with the signing of several interagency agreements between DOC and DSP, IEMA, OSFM, and ICJIA. Fiscal accounting functions were transferred on October 1, 2008 with the signing of an interagency agreement between DOC, DSP, OSFM, and IEMA.

As of June 30, 2009, several of the agencies classified as “public safety” agencies had experienced no changes in their operations due to PSSC implementation. PRB and DOJJ had previously signed interagency agreements with DOC to perform certain human resources and fiscal functions on their behalf. LETSB and DMA did not sign any interagency agreements with DOC, did not begin receiving any services from the PSSSC, and continued to perform their human resources and fiscal operations independently.

In Fiscal Year 2008, seven agencies were appropriated \$11.1 million for costs and expenses related to or in support of the PSSSC Shared Services Center; \$11.6 million was appropriated in Fiscal Year 2009. DOJJ and PRB did not receive any appropriations for these purposes during Fiscal Years 2008 or 2009. Exhibit 1 summarizes the appropriations and expenditures for the seven agencies receiving appropriations for the PSSSC Shared Services Center in Fiscal Years 2008 and 2009.

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PUBLIC SAFETY SHARED SERVICES CENTER (PSSSC)(Continued)

Exhibit 1				
PSSSC SHARED SERVICES APPROPRIATIONS AND EXPENDITURES				
Fiscal Years 2008 and 2009				
	Fiscal Year 2008		Fiscal Year 2009	
	Appropriations	Expenditures	Appropriations	Expenditures
DOC	\$ 5,004,300	\$ 4,985,848	\$ 5,804,300	\$ 5,407,022
DMA	558,505	556,628	-	-
DSP	1,957,500	1,656,937	1,957,500	1,762,446
ICJIA	1,042,065	-	1,042,065	-
IEMA	1,867,550	1,487,140	1,996,100	1,421,180
LETSB	22,400	-	22,400	-
OSFM	627,900	618,622	780,900	596,198
TOTALS	\$ 11,080,220	\$ 9,305,175	\$ 11,603,265	\$ 9,186,846

Source: Comptroller Data

As part of the development of the Shared Services Program, the Governor's Office of Management and Budget entered into contracts with several firms to perform consulting and professional services to facilitate the reorganization of common functions into Shared Services Centers, as well as provide staffing and organizational analyses.

The Illinois Emergency Management Agency did not pay any amounts to consulting and professional services vendors related to the Shared Services Programs during Fiscal Years 2008 and 2009.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

The following are major accomplishments for the two years ended June 30, 2009:

- The Illinois Emergency Management Agency's (IEMA) Illinois' October 2007 Cyber Security Exercise is being recognized by the U.S. Department of Homeland Security for "Best Practice".
- The Illinois Emergency Management Agency maintained its Emergency Management Accreditation Program (EMAP) accreditation against 63 national standards.
- Illinois received approval by the U.S. Department of Homeland Security of its comprehensive plan for ensuring first responders can communicate with each other during emergencies. This plan includes strategies that focus on establishing a statewide platform so all public agencies can share emergency information during disasters.
- The IEMA multi-disciplinary task force delivered a comprehensive report to the Governor detailing best practices, lessons learned and resources available to campuses to enhance preparedness, response and recovery. A Campus Security Enhancement Security Act was signed into law by the Governor.
- The Illinois Emergency Management Agency completed the first stage of an upgrade to the Gamma Detection Network around nuclear plants in Illinois.
- The Illinois Emergency Management Agency utilized the Ready Illinois website to keep residents informed in real-time of key events and critical issues during incidents occurring throughout the State of Illinois.
- In April 2008, IEMA implemented a Federal mandate requiring fingerprinting and Federal Bureau of Investigation identification and criminal history record checks for all unescorted users of radioactive materials.