

**STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT**

**COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019

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STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019

**UNIT OFFICIALS**

Chair (10/01/19 – Present)	John Hollman
Chair (10/01/18 – 09/30/19)	Tim Anderson
Chair (10/01/17 – 09/30/18)	Scott Kaiser
Chair (07/01/17 – 09/30/17)	Brad Bolin
Director	Ronald Rhone
Fiscal Officer	Jenna Williams

**GOVERNING BOARD MEMBERS<sup>1</sup>**

<i>Secretary of the Senate</i> Member	Tim Anderson
<i>Assistant to the Secretary of the Senate</i> Member	Scott Kaiser
<i>Clerk of the House of Representatives</i> Member (11/13/18 – Present)	John Hollman
Member (Acting) (06/07/18 – 11/12/18)	John Hollman
Member (07/01/17 – 06/06/18)	Timothy Mapes
<i>Assistant Clerk of the House of Representatives</i> Member	Brad Bolin

<sup>1</sup> Under the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/1-5(b)), the Unit's governing board consists of the Secretary and Assistant Secretary of the Senate and the Clerk and Assistant Clerk of the House of Representatives.

**UNIT OFFICE**

The Unit's primary administrative office is located at:

William G. Stratton Building  
401 S. Spring Street, Room 610  
Springfield, Illinois 62706



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

MANAGEMENT ASSERTION LETTER

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
740 East Ash Street  
Springfield, Illinois 62703-3154

June 18, 2020

Auditor General Mautino:

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 Legislative Printing Unit (Unit). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Unit's compliance with the following specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the Unit has materially complied with the specified requirements listed below.

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

Yours truly,

Legislative Printing Unit

**SIGNED ORIGINAL ON FILE**

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Ronald Rhone, Executive Director

**SIGNED ORIGINAL ON FILE**

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Jenna Williams, Fiscal Officer

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
 STATE COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2019

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness in internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Findings	2	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	9	New	Inadequate Controls Over State Property	Material Weakness and Material Noncompliance
2019-002	11	New	Untimely Voucher Approvals	Significant Deficiency and Noncompliance

**EXIT CONFERENCE**

The Unit waived an exit conference in a correspondence from Jenna Williams, Fiscal Officer, on June 8, 2020. The responses to the recommendations were provided by Jenna Williams, Fiscal Officer, in a correspondence dated June 18, 2020.

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OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Governing Board  
State of Illinois, Legislative Printing Unit

**Compliance**

We have examined compliance by the State of Illinois, Legislative Printing Unit (Unit) with the specified 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, 2019. Management of the Unit is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Unit has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Unit has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Unit has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

- D. State revenues and receipts collected by the Unit are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Unit on behalf of the State or held in trust by the Unit have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Unit complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Unit complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Unit's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Unit during the two years ended June 30, 2019. As described in the accompanying Schedule of Findings as item 2019-001, the Unit had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirements described in the preceding paragraph, the Unit complied with the specified requirements during the two years ended June 30, 2019, in all material respects. However, the results of our procedures disclosed another instance of noncompliance with the specified requirements, which is required to be reported in accordance with criteria established by the *Audit Guide* and is described in the accompanying Schedule of Findings as item 2019-002.

The Unit's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Unit's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

## **Internal Control Over Compliance**

Management of the Unit is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

In planning and performing our examination, we considered the Unit's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Unit's compliance with the specified requirements and to test and report on the Unit's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Unit's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unit's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* 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 specified requirements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a 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 consider the deficiency described in the accompanying Schedule of Findings as item 2019-002 to be a significant deficiency.

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

The Unit's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Unit's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

## Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Unit's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Unit management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 through 5 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
June 18, 2020

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Inadequate Controls over State Property)

The Legislative Printing Unit (Unit) did not maintain adequate controls over its property and related reporting.

During testing, we noted the following:

- Our testing identified the acquisition of 33 items, totaling \$251,580, which were not added to the Unit's property records during the examination period. These items were subsequently added to the Unit's property records during Fiscal Year 2020. The untimely recording of these items resulted in the Unit's *Agency Report of State Property* (Form C-15) being understated by \$233,070 and \$251,580 as of June 30, 2018, and June 30, 2019, respectively.
- We identified three vouchers, totaling \$11,059, which may have contained property items not recorded on the Unit's property records at all. Each of these vouchers was processed with an equipment-oriented detail object code and exceeded \$1,000.

The State Property Control Act (30 ILCS 605/4) requires the Unit to be accountable for the supervision, control, and inventory of all property under its jurisdiction and control. The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) requires the Unit to update its property records within 90 days of acquiring, changing, or deleting an equipment item. In addition, Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires the Unit to report the total amount of all new purchases, new capital lease items, and donated property acquired each quarter on the Form C-15.

- Four of 40 (10%) equipment items tested, totaling \$622,422, were not physically marked with the property tag numbers as indicated on the Unit's property listing.

The Code (44 Ill. Admin. Code 5010.210) requires the Unit to mark equipment items with a value of \$1,000 or more and equipment that is subject to theft with a value less than \$1,000 with a unique identification number to be assigned by the Unit.

- One of eight (13%) quarterly Form C-15 was filed six days late.

SAMS (Procedure 29.20.10) requires the Form C-15 to be filed on a quarterly basis with the Office of the Comptroller no later than the last day of the month following the last day of the quarter.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Inadequate Controls over State Property) - Continued

Unit management stated the Form C-15 was filed untimely and equipment additions were not recorded timely due to competing priorities for the responsible staff. In addition, equipment items were not properly marked with tags due to employee oversight.

Failure to exercise adequate control over property and to maintain accurate and complete property records, including ensuring items are tagged as State property, increases the potential for fraud and loss of property. In addition, inaccurate and untimely reporting hinders the accuracy of, and delays preparation of, Statewide financial information. Further, the absence of complete and accurate property records results in inaccurate financial reporting and noncompliance with State laws. (Finding Code No. 2019-001)

**RECOMMENDATION**

We recommend the Unit strengthen its internal controls over State property by timely recording equipment additions, ensuring Form C-15s are complete and submitted to the Office of the Comptroller timely, and physically marking all required items with property tags.

**UNIT RESPONSE**

The Unit agrees with the recommendation.

The Unit will ensure the State property additions are recorded timely to maintain accuracy and completeness of quarterly Form C-15's to the Office of the Comptroller. All State property additions will be properly marked in accordance with the State Property Control Act and Illinois Administrative Code.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-002. **FINDING** (Untimely Voucher Approvals)

The Legislative Printing Unit (Unit) did not approve vouchers for payment in a timely manner.

During testing, we noted 34 of 60 (57%) vouchers tested, totaling \$244,700, were approved between 2 and 124 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Unit to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part within 30 days after physical receipt of the bill.

Unit management indicated delays in voucher approval and processing were due to competing priorities for fiscal personnel.

Late approval of vouchers represents noncompliance with the Code and could result in late payment interest penalties being owed by the Unit. (Finding Code No. 2019-002)

**RECOMMENDATION**

We recommend the Unit ensure vouchers are approved for payment timely.

**UNIT RESPONSE**

The Unit agrees with the recommendation.

The Unit will strengthen controls over managing timeliness of voucher payment approvals.

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2019

Sixteen Months Ended October 31, 2019

Public Act 100-0586	Lapse Period			Total
	Expenditures			
	July 1 to	October 31	16 Months Ended	
	Expenditures	Through June 30	October 31	Balances Lapsed
FISCAL YEAR 2019	Appropriations			October 31
<b>APPROPRIATED FUNDS</b>				
<b><u>GENERAL REVENUE FUND - 001</u></b>				
Operational Expenses	\$ 2,160,000	\$ 1,598,554	\$ 478,197	\$ 2,076,751
<b>GRAND TOTAL</b>	<b>\$ 2,160,000</b>	<b>\$ 1,598,554</b>	<b>\$ 478,197</b>	<b>\$ 2,076,751</b>

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Unit and have been reconciled to the State Comptroller's records as of October 31, 2019.

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

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2018

Sixteen Months Ended October 31, 2018

Public Act 100-0021	Lapse Period		Total
	Expenditures	Expenditures	
FISCAL YEAR 2018	July 1 to	October 31	Balances Lapsed
	Through June 30	October 31	October 31
Appropriations	\$ 1,720,261	\$ 395,061	\$ 2,115,322
<b>GRAND TOTAL</b>	<b>\$ 1,720,261</b>	<b>\$ 395,061</b>	<b>\$ 2,115,322</b>
Operational Expenses	\$ 2,160,000	\$ 395,061	\$ 44,678
<b>GENERAL REVENUE FUND - 001</b>	<b>\$ 2,160,000</b>	<b>\$ 395,061</b>	<b>\$ 44,678</b>

APPROPRIATED FUNDS

GENERAL REVENUE FUND - 001

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Unit and have been reconciled to the State Comptroller's records as of October 31, 2018.

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

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Unit to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations Section of this report includes information from Unit management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Unit submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
	Public Act 100-0586	Public Act 100-0021	Continuing Appropriations
<b>GENERAL REVENUE FUND - 001</b>			
Appropriations	\$ 2,160,000	\$ 2,160,000	\$ 2,160,000
<u>Expenditures</u>			
Operational Expenses	\$ 2,076,751	\$ 2,115,322	\$ 2,097,969
Total Expenditures	\$ 2,076,751	\$ 2,115,322	\$ 2,097,969
Lapsed Balances	\$ 83,249	\$ 44,678	\$ 62,031

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Unit and have been reconciled to the State Comptroller's records as of October 31, 2019, and October 31, 2018.

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

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Unit to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations Section of this report includes information from Unit management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Unit submitted against its Fiscal Year 2018 appropriations.

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

	2019	Fiscal Year 2018	2017
<b><u>GENERAL REVENUE FUND - 001</u></b>			
Reimbursements/Jury Duty Recoveries	\$ 52	\$ -	\$ -
Miscellaneous	-	-	600
Total Receipts per Unit	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 600</u>
Plus - In Transit at Beginning of Year	\$ -	\$ -	\$ -
Less - In Transit at End of Year	-	-	-
Total Deposits Recorded by the State Comptroller	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 600</u>

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 4,847,063
Additions	107,055
Deletions	(114,680)
Net Transfers	<u>(14,568)</u>
Balance at June 30, 2018	<u>\$ 4,824,870</u>
Balance at July 1, 2018	\$ 4,824,870
Additions	-
Deletions	(428,068)
Net Transfers	<u>(20,071)</u>
Balance at June 30, 2019	<u>\$ 4,376,731</u>

Note: The above schedule has been derived from property records submitted to the Office of the State Comptroller. However, we identified omissions of property additions by the Unit during the examination period (see Finding 2019-001).

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**AGENCY FUNCTIONS**

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

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

The Unit is responsible for the designing and printing of a wide range of materials. During legislative sessions, the Unit is responsible for the printing of the Senate and House daily calendars, Senate and House final journals, budget amendments, and the *Legislative Synopsis and Digest*, and for publishing House journals to CD. For the legislative commissions, the Unit is responsible for the printing of a wide range of materials including newsletters, annual reports, informational books, audits, reports, stationery, envelopes, forms, business cards, etc. The Unit has adopted rules for printing and strictly adheres to those rules, requiring no print job to be performed that is political in content (such as campaign material) or private business items. Other materials designed and printed by the Unit must also follow the printing rules as set forth in the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/9-3). For example, the Unit uses soybean inks manufactured in the State and other environmentally friendly printing materials.

**AGENCY PLANNING**

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

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
 For the Two Years Ended June 30, 2019  
 (NOT EXAMINED)

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

The Unit has identified the following key financial and performance data that are significant to the operations, functions, and responsibilities of the Unit:

	<u>2019</u>	<u>2018</u>	<u>2017*</u>
Jobs Completed	<u>3,192</u>	<u>2,373</u>	<u>2,810</u>
Printed Sheets:			
Members	12,268,760	14,100,899	11,710,118
Support Staffs	629,532	401,596	996,692
Legislative Printing Unit	1,161,775	2,022,005	2,896,746
Legislative Agencies	<u>1,909,538</u>	<u>1,804,505</u>	<u>2,570,213</u>
Total All Sheets	<u>15,969,605</u>	<u>18,329,005</u>	<u>18,173,769</u>

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

\*Fiscal Year 2017 numbers differ from the prior examination report due to a timing issue related to job completion.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018**

There were no significant variations in expenditures between Fiscal Year 2019 and Fiscal Year 2018.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017**

There were no significant variations in expenditures between Fiscal Year 2018 and Fiscal Year 2017.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

The Unit receives minimal receipts. During Fiscal Year 2019, the Unit received one receipt for the repayment of jury duty in the amount of \$52. During Fiscal Year 2018, the Unit did not receive any receipts. Receipts are expected to fluctuate between fiscal years due to the nature of receipts processed.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**FISCAL YEAR 2019**

The significant Lapse Period spending in Fiscal Year 2019 was due to lease and installment payments for printing machinery, in addition to purchases of computer equipment and office furniture, near the end of the fiscal year. The invoices for these purchases were then received and processed during the Lapse Period. Further, some vendor invoices were received earlier in the fiscal year but were processed during the Lapse Period due to competing priorities for fiscal personnel (see Finding 2019-002).

**FISCAL YEAR 2018**

There were no instances of significant Lapse Period spending noted during Fiscal Year 2018.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

All of the Unit's Fiscal Year 2016 and Fiscal Year 2017 costs were paid pursuant to continuing appropriations. The Unit did not have any outstanding unpaid invoices from either Fiscal Year 2016 or Fiscal Year 2017 after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016, and the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017, respectively.

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

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

<u>Position</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Administration	5	5	4
Layout Department	4	3	3
Printing Department	15	17	19
Total Average Full-Time Employees	<u>24</u>	<u>25</u>	<u>26</u>

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**MEMORANDUM OF UNDERSTANDING**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

During the examination period, the Unit had a Memorandum of Understanding (MOU) with the Office of the State Comptroller (Comptroller) for the purpose of defining roles and responsibilities between the Unit and the Comptroller for directly inputting obligations, purchase orders, and master contracts (collectively, obligation activity) directly into the Statewide Account Management System (SAMS). The Unit's responsibilities are to enter obligation activity into SAMS; apply the first level approval on all Unit obligation activity; identify rejected obligation activity and take necessary corrective action within five working days; designate a representative to coordinate all security issues with the Comptroller Security Administrator; and, ensure proper fiscal and internal controls associated with this program are implemented within the Unit.