

OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION

For the Year Ended June 30, 2011

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2011

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STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2011

AGENCY OFFICIALS

| | |
|---|-------------------|
| Comptroller (January 10, 2011 to present) | Judy Baar Topinka |
| Comptroller (through January 9, 2011) | Daniel W. Hynes |
| Chief of Staff (January 11, 2011 to present) | Nancy Kimme |
| Chief of Staff (through January 9, 2011) | Keith Taylor |
| Assistant Comptroller – Operations (January 10, 2011 to present) | Steve Valasek |
| Assistant Comptroller – Operations (through January 9, 2011) | Don Templeman |
| Deputy Chief of Staff – Programs (January 10, 2011 to present) | Cory Jobe |
| Assistant Comptroller – Chicago Operations (through January 9, 2011) | Peggy Roth |
| Assistant Comptroller – Fiscal Policy and Information Technology (January 11, 2011 to present) | Marcus Veile |
| Assistant Comptroller – Fiscal Policy and Programs (through January 9, 2011) | Rick Cornell |
| Legal Counsel (January 11, 2011 to present) | Alissa Camp |
| Legal Counsel (through January 9, 2011) | Roma Larson |
| Director of Internal Audit (June 30, 2011 to present; Acting Director from March 1, 2011 to June 29, 2011) | Tracy Allen |
| Director of Internal Audit (through January 9, 2011) | Rusti Cummings |

Agency offices are located at:

100 W. Randolph, Suite 15 - 500
Chicago, IL 60601

Room 201 State-House
Springfield, IL 62704

325 West Adams
Springfield, IL 62704



STATE OF ILLINOIS • OFFICE OF THE COMPTROLLER
JUDY BAAR TOPINKA

April 6, 2012

Sikich LLP
132 S. Water Street, Suite 300
Decatur, Illinois 62525

Ladies and Gentlemen:


We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Office of the Comptroller – Fiscal Officer Responsibilities. 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 Illinois Office of the Comptroller – Fiscal Officer Responsibilities' compliance with the following assertions during the year ended June 30, 2011. Based on this evaluation, we assert that during the year ended June 30, 2011, the Office has materially complied with the assertions below.


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

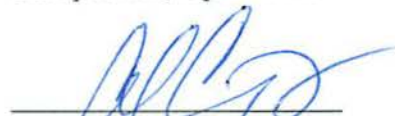


Yours very truly,

Illinois Office of the Comptroller


Judy Baar Topinka,
Comptroller


Steven Valasek, Assistant
Comptroller, Operations


Alissa Camp, Chief Legal
Counsel

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2011

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</u> | <u>Prior</u> |
|-----------------------------------|----------------|---------------|
| <u>Findings</u> | <u>Report</u> | <u>Report</u> |
| Repeated findings | 1 | 4 |
| Prior recommendations implemented | 1 | 1 |
| or not repeated | 3 | 1 |

SCHEDULE OF FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Description</u> | <u>Finding Type</u> |
|---|-------------|--|---------------------------|
| FINDINGS (<i>GOVERNMENT AUDITING STANDARDS</i>) | | | |
| 11-1 | 10 | Late payment of statutorily mandated transfers | Material Noncompliance |

FINDINGS (STATE COMPLIANCE)

In addition, the following findings which are reported as current findings relating to *Government Auditing Standards* also meet the reporting requirements for State Compliance.

| | | | |
|------|----|--|---------------------------|
| 11-1 | 10 | Late payment of statutorily mandated transfers | Material Noncompliance |
|------|----|--|---------------------------|

PRIOR FINDINGS NOT REPEATED

| | | |
|---|----|--|
| A | 12 | Noncompliance with general obligation financing provisions |
|---|----|--|

- | | | |
|---|----|--|
| B | 12 | Noncompliance with mandated Capital Projects Fund transfer requirement |
| C | 12 | Failure to repay Budget Stabilization Fund |

EXIT CONFERENCE

An exit conference was declined by Office personnel in correspondence dated April 3, 2012. Responses to the recommendations were provided by Tracy Allen in correspondence dated April 5, 2012.



132 South Water Street, Suite 300, P.O. Box 1460 Decatur, IL 62525-1460

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 State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities' 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 year ended June 30, 2011. The management of the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities' compliance based on our examination.

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

As described in finding 11-1 in the accompanying schedule of findings, the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities did not comply with requirements regarding statutory mandated transfer of funds. Compliance with such requirements is necessary, in our opinion, for the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities 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 State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2011.

Internal Control

Management of the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities’ 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities’ internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

The State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities’ response to the finding identified in our examination is described in the accompanying schedule of findings. We did not examine the State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities’ response and, accordingly, we express no opinion on the response.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2011 Supplementary Information for State Compliance Purposes, except for the Schedule of Interest Paid on Late Vendor Payments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

Sikich LLP

Decatur, Illinois
April 6, 2012

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*
For the Year Ended June 30, 2011

11-1. **FINDING** (Late Payment of Statutorily Mandated Transfers)

The Illinois Office of the Comptroller (Comptroller) did not make all statutorily mandated transfers from the General Revenue Fund within established timeframes, as required.

The Comptroller had a system in place to identify and record inter-fund transfers it was required to make. During the fiscal year ended June 30, 2011, the Comptroller timely recorded within the Statewide Accounting Management System (SAMS) the receivables and related payables for transfers of money in the State Treasury to be made between State of Illinois' funds. However, not all transfers were made timely. During fiscal year 2011, we noted 386 transfers from the General Revenue Fund to various other funds that were made greater than 30 days after the statutorily mandated transfer date. Transfers that were made between one and 30 days after the statutorily mandated transfer date were excluded from the information provided in this finding. The following summary concerning late payment of statutorily mandated transfers from the General Revenue Fund highlights the increase in delays of making such transfers in fiscal year 2011 compared to fiscal years 2010 and 2009:

| | Fiscal Year 2011 | Fiscal Year 2010 | Fiscal Year 2009 |
|--|------------------|------------------|------------------|
| • Number of late transfers | 386 transfers | 289 transfers | 223 transfers |
| • Range of days transfers were late | 31 to 454 days | 31 to 525 days | 31 to 203 days |
| • Total volume of late transfers, in dollars | \$2.48 billion | \$2.0 billion | \$1.5 billion |
| • Late transfers outstanding at June 30, paid during lapse period* | \$1.08 billion | \$941.8 million | \$184.6 million |

*(Lapse period for fiscal years 2011 and 2010 was from July 1 through December 31. For fiscal year 2009, lapse period was from July 1 through August 31.)

Comptroller management stated that the late payment of transfers occurred because of cash management decisions and prioritization that was required due to the lack of available cash in the State Treasury. Further, some statutory provisions relating to transfers contain language such as "as soon as practicable." The Office of the Comptroller states that approximately 55 of the FY11 transfers totaling \$160 million contain this type of statutory provision.

Failure to make inter-fund transfers within applicable timeframes represents noncompliance with State law, and untimely transfers of monies may have delayed the receiving fund's use of appropriated funds. (Finding Code No. 11-1, 10-1, 09-1)

RECOMMENDATION

We recommend the Office of the Comptroller make transfers within timeframes established by applicable statute. While we realize that lack of available funds in the State Treasury requires prioritization and cash

management decisions, we recommend the Office of the Comptroller continue in its efforts to make transfers in as timely manner as possible.

AGENCY RESPONSE

The Office accepts the recommendation. Taking into account the financial condition of State funds the Office will continue in its efforts to make transfers in the timeliest manner possible.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES

PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2011

A FINDING (Noncompliance with General Obligation Financing Provisions)

Pursuant to Public Act 96-44, the Office of the Comptroller (Comptroller) transferred general obligation bond proceeds from the Coal Development Fund for general operating expenses of the State of Illinois (State). The transfer of the bond proceeds for operating expenses of the State represents noncompliance with the terms of the bond sale order related to the issuance of State of Illinois general obligation bonds.

We recommended that the Office of the Comptroller coordinate with the Director of the Governor's Office of Management and Budget regarding possible resolutions to the transfers made to the General Revenue Fund, and if necessary, seek a formal opinion from the Attorney General.

The Office coordinated with the Governor's Office of Management and Budget as well as the Illinois Department of Commerce and Economic Opportunity to attempt to obtain legislation to allow for the return of the bond proceeds. However, those efforts were not successful and the Office has requested a legal opinion from the Attorney General. (Finding Code No. 10-2)

B FINDING (Noncompliance with Mandated Capital Projects Fund Transfer Requirements)

The Office of the Comptroller did not record transfers from the Capital Projects Fund due to the General Revenue Fund during the year ended June 30, 2010, at the statutorily required amounts as a result of insufficient revenues of the Capital Projects Fund.

For fiscal year 2011, the Office subsequently paid the mandated transfers from fiscal year 2010 that had not been made prior to June 30, 2010. In addition, they also recorded and paid all fiscal year 2011 statutorily mandated transfers for the Capital Projects Fund. (Finding Code No. 10-3)

C FINDING (Failure to Repay the Budget Stabilization Fund)

The Office of the Comptroller (Office) did not repay loans totaling \$275.7 million made from the Budget Stabilization Fund (Fund) by June 30, 2010, as required, nor was a liability recorded in the General Revenue Fund for its obligation to repay the loans.

For fiscal year 2011, the General Assembly extended the repayment deadline to July 15, instead of June 30 (Public Act 97-44). The Office repaid the all loans that were made to the Fund as required by July 15, 2011. (Finding Code No. 10-4)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2011

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Analysis of Operations
 - Agency Functions and Planning Program
 - Schedule of Interest Paid on Late Vendor Payments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Schedule of Interest Paid on Late Vendor Payments, on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Year Ended June 30, 2011

Office Functions

The Office's "Fiscal Officer Functions," as set forth in the Illinois Compiled Statutes (ILCS), are as follows:

1. Development and maintenance of a uniform accounting system for the use of all State agencies (15 ILCS 405/7).
2. Preaudit of invoice-vouchers to verify that adequate documentation and sufficient unexpended appropriations exist before a state warrant is drawn (15 ILCS 405/9).
3. Authorization of payment into and out of funds held by the State Treasurer and establishment and dissolution of all State "Imprest" and/or "Petty Cash" funds (various references).
4. Storage and retrieval of State financial records including invoice-vouchers and supporting documents, payrolls, contracts, leases and canceled warrants (various references).
5. Accumulation and reporting of State agencies' financial information regarding funds held by the State Treasurer, receipts and expenditures of locally held funds, fixed assets, accounts receivable and bonded indebtedness (various references).
6. Dissemination of Statewide fiscal information to constitutional officers and the general public through the preparation of periodic financial reports (various references).

Budgeting

Planning and budgeting of the Comptroller's Office begins at the Senior staff level. To begin the process, each year in late September the Director of Budget and Fiscal solicits budget information from the Chief of Staff and the Assistant Comptrollers. The Assistant Comptrollers will obtain from Departmental Directors information on operational needs, initiatives and resource levels needed. Typically, the Departmental Director begins with the current cost to maintain current levels of services. He/she will then adjust this amount to arrive at the current year's budget proposal. Decreases from current costs may be made when inefficient or duplicative functions are identified. Increases are first made for required additions to services or cost increases. Further additions are prioritized and built upon the required increases in step fashion as in zero-based budgeting. In determining the current year's budget, the Departmental Director will request input from his staff managers and supervisors. Other considerations when determining increases and decreases include determining adequacy of the present staffing, possible salary increases, and any new departmental changes in procedures which may require both financial and human resources. Once departmental budgets are completed, they are returned to the Director of Budget and Fiscal.

The Director of Budget and Fiscal in conjunction with the Chief of Staff, reviews each department's needs and prepares a recommendation report for amendments to various budget line items. The recommendations are sent to the Comptroller. After a preliminary meeting with appropriate staff to discuss the recommendations, the Chief of Staff meets with the Comptroller for a final review of the budget. Once the Comptroller has approved the Office's budget, it is presented to the Governor's Office of Management and Budget, which will include it in the State Budget Book.

The Comptroller will present the Office's budget to the General Assembly. The final budget as approved by the General Assembly and signed into law by the Governor is returned to the Comptroller where the Director of Budget and Fiscal allocates the money actually appropriated to the Office for the year. This process is

normally concluded in June.

All Departmental Directors may monitor their allocation via SAMS at any time. The Directors are responsible for reporting potential budget issues to the Assistant Comptroller and / or the Director of Budget and Fiscal. The budget staff reviews all office expenditures on an ongoing basis to ensure adherence to the strategic budget plan.

Strategic Long Range Plan

Management conducts strategic planning by continually monitoring and evaluating adherence of Office activities to overall short and long-term objectives. The overall objectives are based on the following general goals:

1. To increase the effectiveness of manual processes which cannot be eliminated and enhance the usefulness and timeliness of work results as well as reduce associated costs.
2. To increase the effectiveness of automated processes by enhancing the usefulness and timeliness of information as well as reduce the associated costs.
3. To increase the efficiency of the Comptroller's various facilities in order to enhance the effectiveness of overall activities.
4. To maintain a quality work force through the recruitment, selection and training process.

These goals are consistent with the Office's main mission i.e., to provide fiscal information for the purpose of promoting the integrity of public policy decisions, and to efficiently manage and report on the State's accounts.

The Office's key programmatic priorities and strategic objectives are as follows.

1. Initiate implementation of a new centralized GAAP compliant financial reporting system.
2. Initiate implementation of the State Reciprocal Program with the Federal Government to allow for federal payments to be offset against state debt and state payments to be offset against federal debt.
3. Work to create a user-friendly one-stop-shop for all State contracts which provides detailed information regarding award and completion dates, amounts, scopes of service and names of any and all subcontractors.
4. Improve fiscal reporting for local governments by providing field training, additional outreach programs for local officials and increased on-line submission of local government data.
5. Create an optional supplemental employee pension plan to enable the more than 800 Illinois school districts and community colleges to pool assets to drive economies of scale, drastically enhancing retirement benefits for employees of public schools and community colleges in Illinois at no cost to the State.

As a mechanism for evaluating Office activities in relation to strategic objectives, the Office has developed a project management infrastructure for SAMS and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program. These mechanisms include formal guidelines for the review, coordination, and approval of activities and include participation by upper administration personnel.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF INTEREST PAID ON LATE VENDOR PAYMENTS (NOT EXAMINED)

For the Year Ended June 30, 2011

| | |
|---|---------------|
| Department of Human Services | \$ 16,949,356 |
| Department of Healthcare & Family Services | 14,340,334 |
| Department of Aging | 10,569,546 |
| Department of Corrections | 5,044,351 |
| Department of Central Management Services | 1,811,491 |
| Court of Claims | 829,581 |
| State Board of Education | 582,443 |
| Department of Juvenile Justice | 378,175 |
| Illinois State Police | 330,491 |
| Office of the Secretary of State | 216,380 |
| Department of Children and Family Services | 215,018 |
| General Assembly | 155,681 |
| Department of Commerce and Economic Opportunity | 146,165 |
| Supreme Court | 127,161 |
| Illinois Mathematics and Science Academy | 95,287 |
| Office of the Comptroller | 94,964 |
| Department of Revenue | 88,547 |
| Department of Agriculture | 71,690 |
| Department of Public Health | 58,034 |
| Department of Veterans' Affairs | 57,475 |
| Department of Transportation | 50,883 |
| Department of Natural Resources | 50,642 |
| Legislative Information System | 47,340 |
| State Board of Elections | 36,178 |
| Illinois Legislative Printing Unit | 18,597 |
| Office of the State Appellate Defender | 16,619 |
| Office of the Treasurer | 15,845 |
| Illinois Power Agency | 12,679 |
| Department of Military Affairs | 9,790 |
| Office of the Governor | 9,161 |
| Office of the Inspector General | 8,413 |
| Office of the State's Attorneys Appellate Prosecutor | 8,218 |
| Illinois Board of Higher Education | 6,361 |
| Historic Preservation Agency | 5,700 |
| Judicial Inquiry Board | 5,475 |
| Commission on Government Forecasting and Accountability | 4,994 |

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF INTEREST PAID ON
LATE VENDOR PAYMENTS (NOT EXAMINED) - CONTINUED

For the Year Ended June 30, 2011

| | |
|---|---------------------------------|
| Architect of the Capitol | \$ 4,831 |
| Legislative Reference Bureau | 4,621 |
| Office of the Auditor General | 4,151 |
| Governor's Office of Management and Budget | 3,945 |
| Executive Ethics Commission | 3,611 |
| Procurement Policy Board | 3,512 |
| Illinois Legislative Research Unit | 3,418 |
| Capital Development Board | 3,187 |
| Illinois Guardian and Advocacy Commission | 3,024 |
| Illinois Criminal Justice Information Authority | 2,907 |
| Department of Labor | 1,539 |
| Illinois Labor Relations Board | 1,361 |
| Office of the Lieutenant Governor | 1,093 |
| State University Civil Service Merit Board | 1,089 |
| State Police Merit Board | 1,072 |
| Illinois Emergency Management Agency | 967 |
| Joint Committee on Administrative Rules | 577 |
| Deaf & Hard of Hearing Commission | 507 |
| Prisoner Review Board | 465 |
| Illinois Educational Labor Relations Board | 453 |
| Civil Service Commission | 400 |
| Department of Financial and Professional Regulation | 188 |
| Department of Insurance | 59 |
| Illinois Attorney General | <u>54</u> |
| Total Interest Paid on Late Vendor Payments | \$ <u><u>52,516,096</u></u> |

The State Prompt Payment Act (30 ILCS 540/3-2(1)) requires State agencies to pay interest on vendor bills which are paid late. Bills were considered to have been paid late if payment was not made within 60 days after receipt of a proper bill.