

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION**

**For the Year Ended June 30, 2016**

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



**CliftonLarsonAllen**

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2016

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STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2016

AGENCY OFFICIALS

Comptroller (effective December 5, 2016)	Ms. Susana A. Mendoza
Comptroller (July 1, 2015 to December 4, 2016)	Ms. Leslie Geissler Munger
Chief of Staff (currently)	Vacant
Chief of Staff (February 13, 2015 to December 5, 2016)	Mr. Bradley Hahn
Deputy Chief of Staff – External Affairs (effective December 5, 2016)	Vacant
Deputy Chief of Staff – External Affairs (February 13, 2015 to December 4, 2016)	Mr. Phil Rodriguez
Assistant Comptroller – Operations and Information Technology	Mr. Marvin Becker
Assistant Comptroller – Fiscal Policy and Budget (effective December 16, 2016)	Mr. Kevin Schoeben
Assistant Comptroller – Fiscal Policy and Budget (July 1, 2015 to December 5, 2016)	Mr. Joshua Potts
Acting Chief Legal Counsel (effective December 5, 2016)	Mr. John Gay
Chief Legal Counsel (July 1, 2015 through December 4, 2016)	Ms. Alissa Camp
Director of Internal Audit	Mr. Tracy Allen

Agency offices are located at:

James R Thompson Center,  
100 West Randolph, Suite 15 - 500  
Chicago, IL 60601

Capitol Building,  
201 South Second Street, Room 201  
Springfield, IL 62704

Land of Lincoln Building,  
325 West Adams  
Springfield, IL 62704



## OFFICE OF THE COMPTROLLER STATE OF ILLINOIS

**Susana A. Mendoza**  
COMPTROLLER

### MANAGEMENT ASSERTION LETTER

CliftonLarsonAllen LLP  
301 S.W. Adams, Suite 1000  
Peoria, IL 61602

December 20, 2016

Ladies and Gentlemen:

As you know, Comptroller Mendoza was sworn into office on December 5, 2016. Due to that fact, Comptroller Mendoza is not able to assert the following information which took place prior to her taking office. However, Marvin Becker and Sara Wooley served with the previous administration and make the following assertions:

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, 2016. Based on this evaluation, we assert that during the year ended June 30, 2016, the Office has materially complied with the assertions below.

- A. The 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 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 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 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 Illinois Office of the Comptroller- Fiscal Officer Responsibilities e on behalf of the State or held in trust by the Office have been properly and legally administered, and the accounting and record-keeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

Illinois Office of the Comptroller

**SIGNED ORIGINAL ON FILE**

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Marvin Becker, Assistant Comptroller,  
Operations and Information Technology

**SIGNED ORIGINAL ON FILE**

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Sara Wooley, Legal Counsel

STATE OF ILLINOIS OFFICE  
OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2016

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS ( <i>GOVERNMENT AUDITING STANDARDS</i> )			
2016-001	10	Late Payment of Statutorily Mandated Transfers	Material Noncompliance

FINDINGS (STATE COMPLIANCE)

In addition, the following finding which is reported as a current finding relating to *Government Auditing Standards* also meets the reporting requirements for State Compliance.

2016-001	10	Late Payment of Statutorily Mandated Transfers	Material Noncompliance
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### EXIT CONFERENCE

An exit conference was declined by Office personnel in correspondence dated December 9, 2016. Responses to the recommendations were provided by Tracy Allen, Director of Internal Audit, in correspondence dated December 8, 2016.

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

**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, 2016. 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.



Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the state of Illinois, 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 item 2016-001 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, 2016.

### **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 to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the state of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ 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 internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

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

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 Analysis of Operations Section is presented for purposes of additional analysis. We have not applied procedures to the accompanying supplementary information in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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

**SIGNED ORIGINAL ON FILE**

**CliftonLarsonAllen LLP**

Peoria, Illinois  
December 20, 2016

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*  
Year Ended June 30, 2016

**FINDING 2016-001 - Late Payment of Statutorily Mandated Transfers**

The Illinois Office of the Comptroller (Comptroller) did not make all statutorily mandated transfers between state funds 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, 2016, 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 2016, we noted 468 transfers between state 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 highlights the delays of making such transfers in fiscal year 2016 and fiscal year 2015 compared to transfers from the General Revenue Fund (GRF) to various other funds during fiscal year 2014:

	Fiscal Year 2016**	Fiscal Year 2015 **	Fiscal Year 2014
• Number of late transfers	468 transfers (360 from GRF)	475 transfers (373 from GRF)	356 transfers
• Range of days transfers were late	31 to 449 days *	31 to 459 days	31 to 443 days
• Total volume of late transfers, in dollars	\$3.37 billion (\$2.64 billion from GRF)	\$3.36 billion (\$2.60 billion from GRF)	\$2.94 billion
• Late transfers outstanding and paid after June 30	\$1.51 billion (\$808 million from GRF)	\$1.64 billion (\$894 million from GRF)	\$865 million

\*\* FY16 and FY15 information refer to **all** late transfers where FY14 information shows GRF transfers only.

\* Analysis prepared as of October 31, 2016. Some transfers were completed after that date.

Comptroller management stated, as they did during the prior examinations, 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” or “as soon as possible” which management feels should give them more time to complete the transfers. The Comptroller stated that approximately 100 (91 from GRF) of the FY16 transfers totaling \$602 million (\$594 million from GRF) contained this type of language.

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. 2016-001, 2015-001, 2014-001, 2013-001, 12-1, 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.

**OFFICE 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  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2016

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

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have not applied procedures to the supplementary information in Analysis of Operations Section, and accordingly, they do not express an opinion or provide any the assurance on it.

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)  
SYSTEM NARRATIVE  
FISCAL YEAR 2016

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. Pre-audit 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/her 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.

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. Continue implementation of Public Act 97-348 to move state vendors to the direct deposit of payments, including expansion of the Enhanced Vendor Remittance site.
2. Continue implementation of the Local Debt Recovery System to allow for state payments to be offset against debt for local units of government. Enhance the online portal that local units of governments use in order to improve procedures and practices of the program in addition to providing field training and outreach program to prospective users.

3. Work to expand The Ledger, the state financial transparency portal, by providing more information and making it more user-friendly. Add more graphics and explanatory material to enhance the user experience.
4. Work to expand and improve The Warehouse, the state's Local Government transparency portal, by providing more information and context to data. Add more graphics and explanatory material to enhance the user experience.
5. Continue 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.

As a mechanism for evaluating Office activities in relation to strategic objectives, the Office has developed a project management infrastructure for the Statewide Accounting Management System (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, 2016

Department of Healthcare and Family Services	\$	7,080,771
Department of Central Management Services		3,734,740
Department of Transportation		1,917,564
Department of Corrections		567,063
Environmental Protection Agency		464,973
Department of Natural Resources		364,358
Department of Revenue		245,230
Department of Commerce and Economic Opportunity		225,268
Department of Human Services		220,800
Department of Financial and Professional Regulation		169,871
Office of the Secretary of State		167,976
Department of Public Health		165,246
Department of Children and Family Services		161,885
Department of Juvenile Justice		77,040
Illinois Emergency Management Agency		75,946
Illinois Math and Science Academy		73,374
Department of Insurance		63,532
Commerce Commission		61,652
Department of Veterans' Affairs		57,468
State Board of Education		54,380
Department of Lottery		44,139
Department of the Illinois Power Agency		41,197
State Treasurer		28,406
Drycleaner Environmental Response Trust Fund Council		16,022
Capital Development Board		14,939
Office of the Comptroller		14,103
Illinois Gaming Board		14,092
Illinois Workers' Compensation Commission		9,549
Supreme Court		6,367
Guardian and Advocacy Commission		5,969
Legislative Information System		4,121
State Police Merit Board		3,907
Prisoner Review Board		3,265
Board of Higher Education		3,223

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, 2016

Illinois Educational Labor Relations Board	\$	2,799
Illinois Racing Board		1,585
Deaf and Hard of Hearing Commission		1,484
Office of the State Appellate Defender		1,478
Department of Human Rights		1,442
Judicial Inquiry Board		802
Department of Aging		780
Illinois Criminal Justice Information Authority		646
Legislative Printing Unit		633
Governor's Office of Management and Budget		389
Legislative Reference Bureau		326
Auditor General		261
Department of Labor		201
General Assembly		164
Department of Military Affairs		152
Legislative Research Unit		40
Office of the State's Attorneys Appellate Prosecutor		40
Illinois Independent Tax Tribunal		14
Office of the Architect of the Capitol		10
Commission on Government Forecasting and Accountability		<u>10</u>
 Total Interest Paid on Late Vendor Payments	 \$	 <u>16,171,692</u>

The state Prompt Payment Act (30 ILCS 540/3-2) requires state agencies to pay interest on proper vendor bills which are paid late, as defined in the Act.