



**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2021

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

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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AGENCY OFFICIALS

Director (2/18/20 – Present)	Ms. Alicia Tate-Nadeau
Director Acting - (1/21/19 – 2/17/20)	Ms. Alicia Tate-Nadeau
Assistant Director (7/1/17 – Present)	Vacant
Deputy Director (2/16/19 – Present)	Mr. Scott Swinford
Chief of Staff – Acting (1/14/22 – Present)	Ms. Jennifer March
Chief of Staff – Administration (3/11/19 – 1/14/22)	Mr. Declan Binninger
Chief General Counsel (6/1/19 – Present)	Mr. Eric Lohrenz
Legislative Liaison (1/1/20 – Present)	Ms. Jennifer March
Legislative Liaison (9/16/19 – 12/31/19)	Vacant
Legislative Liaison (5/28/19 – 9/15/19)	Ms. Kelly Turner
Chief Internal Auditor (5/16/22 – Present)	Vacant
Chief Internal Auditor – Acting (1/1/22 – 5/16/22)	Ms. Jane Hewitt
Chief Internal Auditor (7/1/17 – 12/31/21)	Ms. Jane Hewitt
Chief Accountability Officer (8/16/21 – Present)	Ms. MyongAe Kim
Chief Accountability Officer (6/30/21 – 8/16/21)	Vacant
Chief Accountability Officer (7/1/17 – 6/30/21)	Mr. Phil Anello
Public Information Officer (1/10/22 – Present)	Mr. Kevin Sur
Public Information Officer (7/1/18 – 12/31/21)	Ms. Rebecca Clark
Chief Human Resources Officer (12/16/21 – Present)	Ms. Tinna Harris
Chief Human Resources Officer (5/22/21 – 12/16/21)	Vacant
Chief Human Resources Officer (11/1/07 – 5/21/21)	Mr. Kevin Moore
Bureau Management:	
Preparedness and Grant Administration (5/1/19 – Present)	Ms. Renyscha Brown
Recovery Operations (1/1/22 - Present)	Mr. Greg Nimmo
Fiscal Management (4/1/20 – Present)	Mr. Karl Pound
Fiscal Management (1/1/20 – 3/31/20)	Vacant
Fiscal Management (7/1/17 – 12/31/19)	Mr. Brett Cox
Information Technology (DoIT) (2/1/22 - Present)	Mr. Pedro Guzman
Information Technology (DoIT) (6/15/21 – 1/31/22)	Vacant
Information Technology (DoIT) (10/1/18 – 6/15/21)	Mr. Sree Nair
Operations (3/1/21 – Present)	Mr. Marc Sullivan
Operations (2/12/21 – 2/28/21)	Vacant
Operations (8/17/20 – 2/11/21)	Mr. Eric Hodges
Operations (1/1/20 – 8/16/20)	Vacant
Operations (8/16/18 – 12/31/19)	Mr. Darryl Dragoo
Nuclear Safety (6/18/18 – Present)	Mr. Adnan Khayyat

AGENCY OFFICES

The Agency's executive offices are located at:

James R. Thompson Center	220 S. Dirksen Parkway	1035 Outer Park Drive
100 West Randolph, Suite 8-155	Springfield, Illinois 62703	Springfield, Illinois 62704
Chicago, Illinois 60601		



ILLINOIS EMERGENCY MANAGEMENT AGENCY

OFFICE OF THE DIRECTOR

JB Pritzker
Governor

Alicia Tate-Nadeau
Director

MANAGEMENT ASSERTION LETTER

June 8, 2022

Kerber, Eck & Braeckel, LLP
3200 Robbins Rd, Suite 200A
Springfield, IL 62704

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 Emergency Management Agency (Agency). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2021 and June 30, 2020, the Agency has materially complied with the specified requirements below.

- A. The Agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. Other than what has been previously disclosed and reported in the Schedule of Findings, the Agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. Other than what has been previously disclosed and reported in the Schedule of Findings, State revenues and receipts collected by the Agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the Agency on behalf of the State or held in trust by the Agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

Illinois Emergency Management Agency

SIGNED ORIGINAL ON FILE	SIGNED ORIGINAL ON FILE	SIGNED ORIGINAL ON FILE
Alicia Tate-Nadeau Director	Karl Pound Chief Fiscal Officer	Eric Lohrenz General Counsel

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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*.

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	10	6
Repeated Findings	3	1
Prior Recommendations Implemented or Not Repeated	3	7

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-001	10	2019/2019	Inadequate Controls over Contract and Obligation Reconciliations	Significant Deficiency and Noncompliance
2021-002	12	2019/2019	Inadequate Controls over Receipts and Accounts Receivable	Material Weakness and Material Noncompliance
2021-003	15	New	Property Control Weaknesses	Material Weakness and Material Noncompliance
2021-004	19	New	Noncompliance with Lease Reporting Requirements	Significant Deficiency and Noncompliance
2021-005	20	New	Inadequate Controls over Fee Imposition Reporting	Material Weakness and Material Noncompliance

**STATE OF ILLINOIS
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STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-006	22	New	Inadequate Controls over Internal Audit	Significant Deficiency and Noncompliance
2021-007	25	2019/2017	Computer System Weaknesses	Significant Deficiency and Noncompliance
2021-008	27	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2021-009	31	New	Lack of Adequate Controls over the Review of Internal Controls over Service Providers	Material Weakness and Material Noncompliance
2021-010	33	New	Lack of Agreement to Ensure Compliance with IT Security Requirements	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	34	2019	Inadequate Controls over Voucher Processing	
B	34	2019	Inadequate Controls over Personal Services	
C	34	2019	Inadequate Controls over Motor Vehicles	

**STATE OF ILLINOIS
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For the Two Years Ended June 30, 2021**

EXIT CONFERENCE

Findings 2021-001 through 2021-010 and their associated recommendations appearing in this report were discussed with Agency personnel at an exit conference on June 1, 2022.

Attending were:

Representing Illinois Emergency Management Agency

Jennifer March, Acting Chief of Staff
Jane Hewitt, Chief Internal Auditor
Eric Lohrenz, Chief General Counsel
Tinna Harris, Chief Human Resource Officer
Karl Pound, Chief Financial Officer
Adnan Khayyat, Bureau Chief, Nuclear Safety
Michael McCue, Logistics Chief

Representing Kerber, Eck & Braeckel LLP

Kate Ward, Partner
Marci Petropoulos, Manager
Shawn Taylor, Manager
Stephen Robinson, Manager

Representing the Office of the Auditor General

Megan Green, Senior Audit Manager
Joe Gudgel, IT Audit Manager

The responses to these recommendations were provided by Jane Hewitt, Chief Internal Auditor, in correspondence dated June 3, 2022 and June 8, 2022.

Independent Accountant's Report on State Compliance and on Internal Control Over Compliance

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Emergency Management Agency (Agency) 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, 2021. Management of the Agency is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Agency's compliance with the specified requirements based on our examination.

The specified requirements are:

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

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 Agency complied with the specified requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the Agency 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 Agency's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Agency during the two years ended June 30, 2021. As described in the accompanying Schedule of Findings as items 2021-003, 2021-005, and 2021-009, the Agency has not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. As described in the accompanying Schedule of Findings as item 2021-002, the Agency has not ensured the State revenues and receipts collected by the Agency were in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenue and receipts was fair, accurate, and in accordance with law.

In our opinion, except for the material noncompliance from the specified requirements described in the preceding paragraph, the Agency complied with the specified requirements during the two years ended June 30, 2021, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2021-001, 2021-004, 2021-006 through 2021-008, and 2021-010.

The Agency's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Agency'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.

Report on Internal Control Over Compliance

Management of the Agency 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 Agency's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Agency's compliance with the specified requirements and to test and report on the Agency's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 material weaknesses and significant deficiencies.

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 in internal control 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 items 2021-002, 2021-003, 2021-005, and 2021-009 to be material weaknesses.

A significant deficiency in internal control 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 deficiencies described in the accompanying Schedule of Findings as items 2021-001, 2021-004, 2021-006 through 2021-008, and 2021-010 to be significant deficiencies.

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

The Agency's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Agency'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.

Springfield, Illinois
June 8, 2022

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

MATERIAL FINDINGS

2021-001. **FINDING:** Inadequate Controls over Contract and Obligation Reconciliations

The Illinois Emergency Management Agency (Agency) did not exercise adequate controls over its contract and obligation reconciliations.

During our review of the Agency’s monthly reconciliations, we noted the Agency did not perform monthly reconciliations of its internal records to the Office of Comptroller’s (Comptroller) monthly *Obligation Activity Report (SC15)* or *Agency Contract Report (SC14)* in Fiscal Year 2020. Although the Agency did perform the monthly SC15 reconciliations in Fiscal Year 2021, we could not determine whether the Agency completed the reconciliations timely due to lack of adequate supporting documentation to indicate the dates of completion.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) notes, “The effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that ensures these requirements are being satisfied.” As such, SAMS Procedure (15.30.30) requires the Agency to perform a monthly reconciliation of its contract activity to the SC14 or the SC15 (prior to July 1, 2020, both the SC14 and SC15 were required to be completed) to ensure timely detection and correction of errors and to notify the Comptroller of any irreconcilable differences so corrective action can be taken to locate the differences and correct the accounting records. These reconciliations must be completed within 60 days of month end.

Agency officials indicated a lack of available personnel impacted the Agency’s ability to perform these reconciliations in Fiscal Year 2020. Additionally, in Fiscal Year 2021, the preparer of the reconciliation was unfamiliar with the requirements to sign and date the reconciliations.

Performing timely monthly reconciliations is the primary tool for ensuring accuracy of the Agency’s internal records. Failure to timely perform the required reconciliations could result in undetected errors in Agency records and reporting. (Finding Code No. 2021-001, 2019-001)

RECOMMENDATION

We recommend the Agency strengthen its controls to ensure all required reconciliations are performed timely.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING:** Inadequate Controls over Contract and Obligation Reconciliations

AGENCY RESPONSE

IEMA has implemented adequate internal controls over reconciliations between Agency records and Comptroller records. The Agency performed all other financial reconciliations of all funds except for the C-14 / C-15 and disagrees that there was an overall problem with inadequate controls over reconciliations. IEMA does agree that C-14 / C-15 reconciliations were not done and completed in a timely fashion.

ACCOUNTANT’S COMMENT

The Agency’s response is both contradictory and concerning. The Agency cannot have adequate controls over reconciliations while simultaneously not completing reconciliations of obligation activity in a timely manner. The Agency had significant obligation activity during the examination period, and failure to ensure the accuracy of obligation activity can result in inaccurate financial reporting at both the Agency and State-wide levels.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-002. **FINDING:** Inadequate Controls over Receipts and Accounts Receivable

The Illinois Emergency Management Agency (Agency) did not exercise adequate controls over its receipts and refund processing and accounts receivable reporting.

Receipts and Refunds

During testing of receipts and refunds, we noted the following:

- For 8 of 69 (12%) receipts and refunds tested, totaling \$ 37,158, we were unable to determine whether the deposits to the Treasury were made timely due to the Agency failing to maintain adequate documentation indicating when the funds were received.
- For 4 of 69 (6%) receipts and refunds tested, totaling \$ 5,594,892, the deposits to the Treasury were not made timely. The deposits were made 1 to 21 days late.

According to the State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)), the Agency must maintain records “showing the date of receipt,” for funds received directly by the Agency. Additionally, the statute requires funds to be deposited within 24 to 48 hours, or as determined jointly by the State Treasurer and Office of Comptroller (Comptroller), on a request basis.

Accounts Receivable

The Statewide Accounting Management System (SAMS) (Procedure 26.30.10) and the Illinois State Collection Act of 1986 (30 ILCS 210/2) require the Agency to file quarterly accounts receivable information with the Comptroller by completing a *Quarterly Summary of Accounts Receivable – Accounts Receivable Activity* (Form C-97), *Quarterly Summary of Accounts Receivable – Aging of Total Gross Receivables* (Form C-98), and *Quarterly Summary of Accounts Receivable – External Collections Activity for Accounts Over 180 Days Past Due* (Form C-99).

We performed detailed accounts receivable testing on the following funds: the Radiation Protection Fund (067), the Nuclear Safety Emergency Preparedness Fund (796), and the Low-Level Radioactive Waste Facility Development and Operation Fund (942).

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-002. **FINDING:** Inadequate Controls over Receipts and Accounts Receivable

During testing of accounts receivable, we noted the following:

- For Fund 067, the additions reported on the fourth quarter Form C-97 for Fiscal Year 2020 did not agree to the Agency’s records. The difference was \$ 102,000.
- For Funds 067 and 942, the balances reported on all quarterly Form C-98s for Fiscal Year 2020 and 2021 did not agree to the Agency’s records. Differences were noted for all aging categories and ranged from net differences of \$ 1,000 to \$ 251,000.
- Six of the eight (75%) quarterly Form C-99s tested did not agree to the corresponding quarterly Form C-98s. The amount reported for “Total of Past Due Accounts over 180 Days” on the Form C-99 did not agree to the amount reported for “Over 180 Days” on the corresponding C-98. Differences ranged from an understatement of \$ 1,000 to an overstatement of \$ 536,000. In addition, the quarterly Form C-99s did not agree to Agency records. Differences ranged from an understatement of \$ 4,000 to an overstatement of \$ 540,000.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, to provide assurance that revenues and resources applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources. Good internal controls require due care be used in preparing the accounts receivable reports submitted to the Comptroller to ensure the forms are accurately completed.

Agency officials indicated the Coronavirus Disease 2019 (COVID-19) pandemic and high staff turnover significantly impacted fiscal operations during Fiscal Year 2020 and Fiscal Year 2021. The Agency was unsuccessful in attempts to borrow knowledgeable staff from other agencies to assist with the significant increase in workload during this time period.

Untimely deposits of receipts by the Agency delays realization of cash available for expenditure in the State Treasury and could result in untimely payment of vouchers by the Comptroller. Additionally, failure to establish and maintain accurate reporting procedures and controls over accounts receivable increases the risk that the Agency’s receivable balances could be inaccurate and improperly valued and represents noncompliance with State laws and regulations. (Finding Code No. 2021-002, 2019-002)

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021**

2021-002. **FINDING:** Inadequate Controls over Receipts and Accounts Receivable

RECOMMENDATION

We recommend the Agency implement the necessary controls to facilitate timeliness of deposits and accuracy of accounts receivable reporting.

AGENCY RESPONSE

Some of the issues identified above are tied to rounding of the C-15 report which is rounded to the nearest \$ 1,000 per line item. IEMA has implemented steps to help ensure the other errors will not occur again. Additionally, the Agency is also looking to replace the antiquated Accounts Receivable System which is used to populate the C-98 and C-99 reports to ensure more accurate reporting and better accessibility to accounts receivable records.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-003. **FINDING:** Property Control Weaknesses

The Illinois Emergency Management Agency (Agency) did not exercise adequate controls over State property to ensure completeness of property records and accurate and timely reporting to the Office of Comptroller (Comptroller).

During our testing of all Fiscal Year 2020 and 2021 quarterly *Agency Reports of State Property* (Form C-15), we noted the following:

Late Filing

- For Fiscal Year 2020, the second and fourth quarter Form C-15s were filed 11 and 28 days late, respectively.

The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires Form C-15 to be filed with the Comptroller no later than the last day of the month following the last day of each quarter.

Inadequate Support

- For Fiscal Year 2020, the Agency duplicated a leased equipment deletion for \$79,704. The transaction was recorded on both the third and fourth quarter Form C-15, and the beginning balance on the fourth quarter Fiscal C-15 was overstated, as the balance included the leased equipment.
- For Fiscal Year 2021, we were unable to agree the total ending balance reported on the third and fourth quarter Form C-15 to the Agency's property control records.
- For Fiscal Year 2021, we were unable to agree the asset additions reported on the first and second quarter Form C-15 to the Agency's property control records.
- For Fiscal Year 2021, we were unable to agree the asset deletions reported on the first and second quarter Form C-15 to the Agency's property control records.

SAMS (Procedure 29.10.10) requires agencies to maintain detail supporting records for the amounts reported on the Form C-15. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal controls that provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Good internal control procedures also require proper management oversight to ensure accuracy and compliance with reporting requirements.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-003. **FINDING:** Property Control Weaknesses

Further, the State Records Act (5 ILCS 160/8) requires the Agency to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Agency to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Agency's activities.

Incorrect Classification

- For Fiscal Year 2021, surplus items, totaling \$177,673, were incorrectly reported as deletions, rather than transfers, on the third quarter Form C-15.

SAMS (Procedure 29.20.10, Step 14) requires that items sent to the Department of Central Management Services surplus property be included in transfers on Form C-15.

Timely Adjustment

- Assets purchases made in December 2020, totaling \$ 9,810,000, were not added to the Agency's property records, and the items were not reported on Form C-15 until August 13, 2021.
- For 19 of 240 (8%) items tested, totaling \$393,330, the asset records were not updated within 90 days of an asset change.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.400) requires the Agency to adjust property records within 90 days of acquisition, change, or deletion of equipment items.

Expenditure Reconciliation

- We were unable to reconcile the Comptroller's record of equipment expenditures to the equipment purchases entered in the Agency's property records due to inadequate property records.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal controls that provides assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Good internal controls require adequate records be maintained to permit a reconciliation of Agency records to Comptroller records.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-003. **FINDING:** Property Control Weaknesses

Agency officials indicated the Coronavirus Disease 2019 (COVID-19) pandemic and high staff turnover significantly impacted fiscal operations during Fiscal Year 2020 and Fiscal Year 2021. The Agency was unsuccessful in attempts to borrow knowledgeable staff from other agencies to assist with the significant increase in workload during this time period.

Failure to maintain adequate controls over State property is a violation of the Fiscal Control and Internal Auditing Act and increases the potential for loss or misappropriation of State property. Additionally, failure to properly reconcile and account for property additions and disposals resulted in the reporting of inaccurate information. (Finding Code No. 2021-003)

RECOMMENDATION

We recommend the Agency strengthen its internal controls over State property to ensure property records are complete, reconciled, and updated timely to facilitate accurate and timely reporting to the Comptroller.

AGENCY RESPONSE

Items purchased as equipment under the Comptroller's records are not necessarily reportable as equipment on the C-15 report so a reconciliation to the Comptroller's equipment records is not possible. There were some errors that were in the C-15 and the Agency has implemented updated training and procedures to ensure assets are recorded correctly. The C-15 reports recognizes that errors or omissions can occur and provides fields for the Agency to adjust these reports and provide explanations for the adjustments.

Some items that were loaned to the State for the Agency's COVID response were initially believed to be donations and recorded as assets and corrected at a later date. Additionally, warehouses purchased for the State's COVID response the Agency thought was to be recorded under CMS records, however it was later determined they should be recorded on IEMA's books. IEMA promptly added those to our records once it was discovered there were not part of CMS's books.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-003. **FINDING:** Property Control Weaknesses

ACCOUNTANT’S COMMENT

The Agency states a reconciliation of its expenditure records to its reported additions on its Form C-15s “is not possible.” As is necessary during the performance of any reconciliation, certain transactions need to be identified and notated as a reconciling item for a specific reason, such as the timing of the transaction or if the transaction was below the Agency’s capitalization thresholds. This is not impossible, as this procedure is routinely performed by accountants worldwide to verify the completeness and accuracy of an entity’s capital asset balances by reconciling purchases of property, plant, and equipment to capital asset additions. As such, we continue to recommend the Agency strengthen its internal controls over property by performing a full reconciliation between the Agency’s expenditures recorded by the Comptroller to the Agency’s reported additions on its Form C-15s.

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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
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2021-004. **FINDING:** Noncompliance with Lease Reporting Requirements

The Illinois Emergency Management Agency (Agency) did not comply with the Statewide Accounting Management System (SAMS) requirement regarding lease reporting.

During our testing of the Agency's four leases executed during the examination period, for assets totaling \$ 265,877, we noted the Agency did not complete the *Accounting for Leases-Lessee Form* (Form SCO-560) and file it with the Office of Comptroller (Comptroller).

The Statewide Accounting Management System (SAMS) (Procedure 27.20.60) requires agencies to submit Form SCO-560 to the Comptroller when a lease is executed for assets with a fair market value of \$ 5,000 (\$ 25,000 after July 1, 2021) or more. The completion of this form enables the Comptroller to determine if a leased asset should be considered a capital lease asset which would require further reporting on the *Agency Report of State Property* (Form C-15).

Agency officials indicated the leases were not reported on the Comptroller's Form SCO-560 during the examination period due to employee error.

Failure to exercise adequate control over leases reduces the reliability of Statewide property reporting and represents noncompliance with SAMS. (Finding Code No. 2021-004)

RECOMMENDATION

We recommend the Agency file Form SCO-560 for all current leases that meet the requirement and strengthen internal controls to ensure reporting requirement are met for all future leases.

AGENCY RESPONSE

The Agency is following the new Comptroller requirements for completion of the Form SCO-560.

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2021-005. **FINDING:** Inadequate Controls over Fee Imposition Reporting

The Illinois Emergency Management Agency (Agency) did not exercise adequate controls regarding Fee Imposition Reporting.

During testing of the 2020 and 2021 Fee Imposition Reports, we noted the following:

- The Agency was unable to provide documentation to reconcile its Fee Imposition Reports to the Agency's revenue reported in the Office of Comptroller's (Comptroller) *Monthly Revenue Status* (SB04) reports.
- For both Fiscal Year 2020 and Fiscal Year 2021, 9 of the 20 (45%) fees listed in the Fee Imposition Reports did not define the population subject to the fee.
- For 4 of 18 (22%) reported fees tested under the Radiation Protection Fund (067) and the Nuclear Safety Emergency Preparedness Fund (796), the individual fee and rate amounts reported on the Fee Imposition Report for Fiscal Year 2021 did not agree to the total dollar value of fees deposited. We noted differences ranging from an understatement of \$ 2,750 to an overstatement of \$ 118,963. Although the Agency indicated differences were due to partial payments, a reconciliation for the differences could not be provided.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Additionally, the State Comptroller Act (15 ILCS 405/16.2) requires that State agencies which impose fees must file the Fee Imposition Form, using the requirements set forth by the Comptroller. The Statewide Accounting Management System (SAMS) (Procedure 33.16.20, Step 6) requires the Agency to enter the population charged the fee when completing the Fee Imposition Report.

Agency officials indicated the Coronavirus Disease 2019 (COVID-19) pandemic and high staff turnover significantly impacted fiscal operations during Fiscal Year 2020 and Fiscal Year 2021. The Agency was unsuccessful in attempts to borrow knowledgeable staff from other agencies to assist with the significant increase in workload during this time period.

Failure to maintain documentation that reconciles the Fee Imposition Report to the SB04 could lead to inaccurate and incomplete reporting. Additionally, failure to include all required components in the Fee Imposition Reports is a violation of SAMS. (Finding Code No. 2021-005)

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021**

2021-005. **FINDING:** Inadequate Controls over Fee Imposition Reporting

RECOMMENDATION

We recommend the Agency maintain adequate documentation to enable Fee Imposition Reports to be reconciled to the Comptroller's records. We further recommend the Agency implement controls to ensure the Fee Imposition Reports filed include all required components.

AGENCY RESPONSE

IEMA accepts the recommendation.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-006. **FINDING:** Inadequate Controls over Internal Audit

The Illinois Emergency Management Agency's (Agency) internal audit function did not comply with all applicable Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (*Standards*).

During testing of the internal audit function, we noted the following:

- The Internal Audit Charter (Charter) did not include language which made it clear that the internal audit function is required to conform to the *Standards*, the Core Principles for the Professional Practice of Internal Auditing, and the IIA's Code of Ethics.

Section 1010 of the *Standards* requires the internal audit charter to recognize the mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, and the *Standards*.

- The Agency was unable to provide a documented risk assessment for Fiscal Year 2021.

Section 2010.A1 of the *Standards* requires the internal audit activity's plan of engagements to be based on a documented risk assessment, undertaken at least annually.

- The internal audit function had not undergone its required external assessment within the past 5 years. The external assessment was due to be completed by March 6, 2020.

Section 1312 of the *Standards* requires external assessments to be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization.

- The internal audit function could not provide adequate documentation of its internal assessments performed, including ongoing monitoring activities of the internal audit function.

Section 1311 of the *Standards* requires that internal assessments include ongoing monitoring of the performance of the internal audit activity and periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.

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For the Two Years Ended June 30, 2021

2021-006. **FINDING:** Inadequate Controls over Internal Audit

- The internal audit function was unable to provide adequate documentation demonstrating that the internal audit function had evaluated the design, implementation, and effectiveness of the Agency’s ethics-related objectives, programs, and activities or had performed any testing of the Agency’s ethics practices during the examination period.

Section 2110.A1 of the *Standards* requires the internal audit activity to evaluate the design, implementation, and effectiveness of the organization’s ethics-related objectives, programs, and activities.

- Internal audit workpapers failed to meet the requirements of the *Standards*. During our testing of internal audit workpapers, we noted the workpapers tested did not include planning notes or any documentation that demonstrated an evaluation of the audit resources required to meet engagement objectives, did not contain appropriate audit work programs, and did not contain documentation (such as a risk matrix or planning memo) of a completed risk assessment.

According to Section 2230 of the *Standards* and the related implementation guidance, internal auditors must determine appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints, and available resources. Documentation to demonstrate conformance may include planning notes, time sheets, or tracking documentation used to monitor budgeted hours and actual hours. Additionally, the *Standards* require internal auditors to document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions. Section 2240 of the *Standards* states, “Internal auditors must develop and document work programs that achieve the engagement objectives.”

According to the Fiscal Control and Internal Auditing Act (30 ILCS 10/2005(f)(1)), all state internal auditors are required to adhere to the standards and ethics of the Institute of Internal Auditors, in addition to other standards promulgated by the State Internal Audit Advisory Board.

Agency officials indicated limited audit resources and the Agency’s role in the Coronavirus Disease 2019 (COVID-19) pandemic response and recovery efforts impacted internal audit’s ability to fully comply with the *Standards*.

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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
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2021-006. **FINDING:** Inadequate Controls over Internal Audit

Nonconformance with the *Standards* as noted may result in: misunderstandings with senior management as to the purpose and responsibilities of the internal audit function; failure to identify and examine key risks that could affect the Agency's ability to achieve its goals; reduced assurance that internal control systems are operating as intended; decreased quality and consistency in the performance of internal audits; and unidentified risks in the design, implementation, or effectiveness of the Agency's ethics objectives. Additionally, nonconformance with the IIA *Standards* is a violation of State law. (Finding Code No. 2021-006)

RECOMMENDATION

We recommend the Agency strengthen internal controls over the internal audit function by revising the Internal Audit Charter; documenting future risk assessments; undergoing an external assessment as soon as possible and completing future external assessments in a timely manner; sufficiently documenting internal assessments; conducting a formal review of the Agency's ethics practices; and ensuring audit workpaper documentation meets the requirements of the *Standards*.

AGENCY RESPONSE

IEMA accepts the recommendation.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-007 **FINDING:** Computer System Weaknesses

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over its computing environment.

The Agency had established computer systems and maintained data in order to meet its mission and mandate. The Agency processed and maintained critical, confidential, and sensitive data.

During testing, we noted:

- Programmers had access to the production environment;
- Password requirements were not always appropriate;
- Unauthorized individuals had access to the Agency’s data center; and,
- The Agency did not regularly review or monitor users with remote access.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Access Control and Configuration Management sections, requires entities to ensure access to data and information is adequately secured. Additionally, NIST 800-63B, *Digital Identity Guidelines, Authentication and Lifecycle Management* requires entities to ensure password complexity has been established.

The finding was first noted during the examination of the year ended June 30, 2017. In the subsequent years, the Agency has been unsuccessful in implementing a corrective action plan.

Agency officials indicated they disagree with the finding.

Without the implementation of adequate controls, there is an increased risk unauthorized individuals may gain access to the Agency’s information system resources. Further, these deficiencies increase the risk the confidentiality, integrity, and availability of data will be compromised. (Finding Code No. 2021-007, 2019-004, 2017-002)

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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
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2021-007 **FINDING:** Computer System Weaknesses

RECOMMENDATION

We recommend the Agency:

- Implement controls to restrict programmer access to the production environment;
- Ensure password requirements are appropriate;
- Ensure only authorized individuals have access to the Agency’s data center; and,
- Review and monitor users remote access.

AGENCY RESPONSE

IEMA has established an adequate system of internal control that provide reasonable, but not absolute, assurance that Agency computer resources are appropriately secured from unauthorized access and protect the security, processing integrity, availability and confidentiality of its systems and data. Monitoring activities provide additional assurance that the design of the controls is effective and working as management intended.

ACCOUNTANT’S COMMENT

It is very concerning the Agency believes the security weaknesses identified in the finding lend themselves to adequate internal controls, specifically in today’s environment. Additionally, the Agency did not provide documentation regarding the monitoring activities noted in their response. Therefore, we cannot determine if the monitoring activities provided additional assurance over the internal controls.

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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-008 **FINDING:** Weaknesses in Cybersecurity Programs and Practices

The Illinois Emergency Management Agency (Agency) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

To assist the Agency in meeting its mission of providing emergency management assistance, the Agency utilizes several Information Technology (IT) applications which contain confidential and personal information.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the cybersecurity program, practices, and control of confidential information, we noted the Agency had not:

- Updated a security policy to depict the actual practices;
- Developed a project management framework to ensure new applications were adequately developed and implemented in accordance with management's expectations;
- Developed a risk management methodology, conducted a comprehensive risk assessment, and implemented risk reducing internal controls;
- Established a comprehensive data classification methodology for classifying its data in accordance to risk and how data was protected. We noted the methodology did not address how each classification of data would be secured;
- Obtained and reviewed vulnerability scan reports; and documented their reviews, including corrective action plans taken for any vulnerabilities or appropriate reasons for not acting;
- Established a comprehensive cybersecurity plan that described the Agency's security programs;
- Documented cybersecurity roles and responsibilities; and
- Established comprehensive policies or procedures for reporting security violations, monitoring security events, timely follow-up and corrective actions taken to address identified security events.

The Framework for Improving Critical Infrastructure Cybersecurity and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST) requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-008 **FINDING:** Weaknesses in Cybersecurity Programs and Practices

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and maintain accountability over the State’s resources.

Agency officials indicated they disagree with the finding.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Agency’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-008)

RECOMMENDATION

We recommend the Agency:

- Ensure all policies reflect actual practices.
- Develop a project management framework to ensure new applications are adequately developed and implemented in accordance with management’s expectations.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Develop a comprehensive data classification methodology, which should outline the security controls for each classification.
- Develop procedures for reviewing the vulnerability scan reports and documenting their reviews of the vulnerability scan reports, including any corrective action plans taken to address the vulnerabilities or appropriate reasons for not acting.
- Develop a comprehensive cybersecurity plan.
- Document all cybersecurity roles and responsibilities.
- Establish comprehensive policies or procedures for reporting security violations, monitoring security events, as well as procedures for ensuring timely follow-up and corrective actions taken to address identified security events.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-008

FINDING: Weaknesses in Cybersecurity Programs and Practices

AGENCY RESPONSE

IEMA continues to work with DoIT to establish standardized statewide policies and procedures to which all agencies under the Governor's Office must adhere. Responsive documentation was provided to the auditors during the performance of this review.

- Develop a project management framework to ensure new applications are adequately developed and implemented in accordance with management's expectations. *IEMA entered into an agreement with DoIT that requires IEMA to follow the DoIT Governance Process for all IT related projects.*
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls. *IEMA provided a copy of the Risk Assessment performed in conjunction with DoIT in FY2019. Pursuant to the Illinois Information Security Act (see, e.g., 20 ILCS 1375/5-15(b)(4)), the Office of the Statewide Chief Information Security Officer (CISO) is responsible to undertake these tasks for each State agency, including IEMA.*
- Develop a data classification methodology. *IEMA provided the auditors with copies of IEMA policies and procedures for the proper classification of data along with storage requirements and handling instructions for confidential data.*
- Develop procedures for reviewing the vulnerability scan reports and documenting their reviews, including any corrective action plans taken to address the vulnerabilities or appropriate reasons for not acting. *IEMA's Audit and Accountability Policy requires DoIT-IEMA to review and analyze information system audit records for indications of unusual activity related to potential unauthorized access and other security events.*
- Develop a specific cybersecurity plan. *IEMA entered into an agreement with DoIT that requires IEMA to work with DoIT to implement all directives of the State's Cybersecurity strategy, as developed by DoIT's CISO. Pursuant to the Illinois Information Security Act (see, e.g., 20 ILCS 1375/5-15(b)(3)), the Office of the CISO is responsible for conducting information and cybersecurity strategic, operational, and resource planning and facilitating an effective enterprise information security architecture capable of protecting the State.*

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-008

FINDING: Weaknesses in Cybersecurity Programs and Practices

AGENCY RESPONSE

- Establish formal cybersecurity roles and responsibilities. *IEMA provided formal cybersecurity roles and responsibilities, including individuals with roles within DoIT. This document was found to be unacceptable by the auditors who do not recognize DoIT authority over the establishment of the statewide cybersecurity program, contrary to the Illinois Information Security Act. See also, e.g., 20 ILCS 1370/1-15(c) (providing that DoIT “shall provide for and coordinate information technology for State agencies”) and 20 ILCS 1370/1-15(d) (providing that DoIT “shall develop and implement standards, policies, and procedures to protect the security and interoperability of State data with respect to those agencies under the jurisdiction of the Governor, including in particular data that are confidential, sensitive, or protected from disclosure by privacy or other laws, while recognizing and balancing the need for collaboration and public transparency”).*
- Establish policies or procedures, including incident response procedures, for reporting security violations, monitoring security events, as well as procedures for ensuring timely follow-up and corrective actions taken to address identified security events. *IEMA entered into an agreement with DoIT that requires IEMA to follow all DoIT’s policies and procedures. See also the statutory authorities cited above.*

ACCOUNTANT’S COMMENT

Cybersecurity is not just the responsibility of DoIT, but **a shared responsibility** between DoIT and the Agency. The Agency, not DoIT, is responsible for the security controls over their applications and data. Such facts are specifically addressed in the various DoIT policies and procedures documented on DoIT’s website.

In addition, Section 4.01 of the Intergovernmental Agreement the Agency entered into with DoIT, states, the “Client Agency is responsible for developing and prioritizing its IT or IT-related needs in consultation with its designated agency Chief Information Officer (CIO) or Group CIO.” Furthermore, Section 5 of the Intergovernmental Agreement states DoIT will provide “certain infrastructure IT or IT related services” and “the Client Agency shall work with DoIT and provide support to achieve security and consistent operations” in protecting the security, processing, integrity, availability and confidentiality of the Agency’s applications and data.

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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-009

FINDING: Lack of Adequate Controls over the Review of Internal Controls over Service Providers

The Illinois Emergency Management Agency (Agency) had not implemented adequate internal controls over its service providers.

We requested the Agency to provide the population of services providers utilized to determine if they had reviewed the internal controls over their service providers. The Agency provided the population of service providers; however, they did not provide documentation demonstrating the population was complete.

Due to these conditions, we were unable to conclude the Agency population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35).

Even given the population limitations noted above, we performed testing of the ten service providers identified by the Agency. Our testing noted one (10%) service provider's System and Organization Control (SOC) report had not been reviewed by the Agency.

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

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

Agency officials indicated supporting documentation could not be located due to changes in staff and other challenges during the Coronavirus Disease 2019 (COVID-19) pandemic.

Without having obtained and reviewed all SOC reports or another form of independent internal controls review over information technology, the Agency does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2021-009)

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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-009

FINDING: Lack of Adequate Controls over the Review of Internal Controls over Service Providers

RECOMMENDATION

We recommend the Agency strengthen its controls in identifying and documenting all service providers utilized. Further, we recommend the Agency obtain SOC reports or conduct independent internal control reviews at least annually.

In addition, we recommend the Agency:

- Document the review of SOC reports and the impact of modified opinions and noted deviations.
- Monitor and document the operation of the Complimentary User Entity Controls (CUECs) relevant to the Agency's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Agency, and any compensating controls.

AGENCY RESPONSE

The population of SOC reports that are required to be reviewed are included in the DoIT SOC Report. IEMA has not identified any additional service level providers that are required to submit a report other than those included in these reports.

ACCOUNTANT'S COMMENT

The Department of Innovation and Technology's (DoIT) SOC report does not document the Agency's population of service providers utilized. DoIT's SOC reports document a listing, not inclusive, of the service providers **utilized by DoIT**, not the Agency. Further, the Agency may utilize other service providers outside of DoIT; therefore, it is incumbent upon the Agency to maintain documentation of all services providers the Agency utilizes.

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SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
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2021-010 **FINDING:** Lack of Agreement to Ensure Compliance with IT Security Requirements

The Illinois Emergency Management Agency (Agency) had not entered into a detailed agreement with the Department of Innovation and Technology (DoIT) to ensure prescribed requirements and available security mechanisms were in place in order to protect the security, processing integrity, availability and confidentiality of its systems and data.

During the examination period, the Agency had entered into an inter-agency agreement with DoIT effective July 1, 2019 through June 30, 2022. Our review of the inter-agency agreement noted it lacked the detail needed to adequately address the security, processing integrity, availability and confidentiality of the Agency's systems and data, as well as identify each agency's responsibilities.

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

Agency officials indicated they disagree with the finding.

Without an adequately detailed service level agreement, the Agency does not have assurance of the adequacy of controls to ensure the security, processing integrity, availability, and confidentiality of its systems and data. (Finding Code No. 2021-010)

RECOMMENDATION

We recommend the Agency enter into an inter-agency agreement with the DoIT documenting the requirements and available security mechanisms are in place to protect the security, processing integrity, availability, and confidentiality of its systems and data, as well as identify each Agency's responsibilities.

AGENCY RESPONSE

The OAG has not provided a list of deficiencies within the agreement necessary for IEMA to evaluate and address any weaknesses. The current agreement is due for renewal on June 30, 2022. IEMA is already working with DoIT to negotiate the new agreement.

ACCOUNTANT'S COMMENT

As we discussed in detail on numerous occasions with the Agency, the agreement with DoIT does not adequately address the internal control requirements and the roles and responsibilities of each party to ensure the security, processing integrity, availability and confidentiality of the Agency's applications and data is adequate.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2021

A. **FINDING:** Inadequate Controls over Voucher Processing

During the prior examination period, the Illinois Emergency Management Agency (Agency) did not maintain adequate controls over voucher processing. Specifically, for one equipment voucher, totaling \$ 15,609, the associated equipment item acquired was not recorded on the Agency's property control records, and five awards and grants vouchers, totaling \$ 1,874,018, were processed with the incorrect detailed object codes.

During the current examination period, we noted the Agency strengthened its internal controls over voucher processing to ensure these errors were not repeated. (Finding Code No. 2019-003)

B. **FINDING:** Inadequate Controls over Personal Services

During the prior examination period, the Agency did not exercise adequate control over personal services functions. Specifically, it was noted employee performance evaluations tested were not completed in a timely manner and, in some instances, not at all. Also, errors were noted in the 2017 and 2018 Agency Workforce Reports filed.

During the current examination period, we did not note any issues with performance evaluations during our testing. However, we noted errors in the Agency's 2019 and 2020 Agency Workforce Reports filed. As a result, this matter has been reported in the Agency's *Immaterial Findings Letter* as Finding IM2021-003. (Finding Code No. 2019-005)

C. **FINDING:** Inadequate Controls over Motor Vehicles

During the prior examination period, the Agency did not maintain adequate controls over motor vehicles. Specifically, it was noted insurance verifications were not properly maintained, oil changes and tire rotations were not performed timely, and accidents were not reported to DCMS timely.

During the current examination period, we noted insurance verifications were appropriately maintained and accidents were timely reported. However, we continued to note issues with timeliness of vehicle maintenance. As a result, this matter has been reported in the Agency's *Immaterial Findings Letter* as Finding IM2021-004. (Finding Code No. 2019-006)

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021**

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the Illinois Emergency Management Agency (Agency) was performed by Kerber, Eck & Braeckel LLP.

ACCOUNTANT’S REPORT

The accountants concluded uncorrected material misstatements of other information exists, as described in the Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

The report was discussed with Agency personnel at an exit conference on June 1, 2022.

Attending were:

Representing Illinois Emergency Management Agency

Jennifer March, Acting Chief of Staff
Jane Hewitt, Chief Internal Auditor
Eric Lohrenz, Chief General Counsel
Tinna Harris, Chief Human Resource Officer
Karl Pound, Chief Financial Officer
Adnan Khayyat, Bureau Chief, Nuclear Safety
Michael McCue, Logistics Chief

Representing the Office of the Auditor General

Megan Green, Senior Audit Manager
Joe Gudgel, IT Audit Manager

Representing Kerber, Eck & Braeckel LLP

Kate Ward, Partner
Marci Petropoulos, Manager
Shawn Taylor, Manager
Stephen Robinson, Manager

Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report

Honorable Frank J. Mautino
Auditor General
State of Illinois

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, Illinois Emergency Management Agency (Agency) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Agency's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Agency, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Agency we obtained as a part of the Agency's State compliance examination;
- 2) the other information appears to have been omitted; or
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report. As described below, we have concluded uncorrected material misstatements of the other information exists.

- 1) Management did not provide appropriate explanations and omitted explanations for material variances on the Analysis of Significant Variations in Expenditures.
- 2) Management did not provide appropriate explanations and omitted explanations for material variances on the Analysis of Significant Lapse Period Spending.
- 3) Management did not provide appropriate explanations for all material variances on the Analysis of Significant Variations in Receipts.

Springfield, IL
June 8, 2022

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2021

Public Act 101-0637 and 102-0017 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Expenditures through June 30, 2021	Lapse Period Expenditures July 1 to October 31, 2021	Total Expenditures 16 Months Ended October 31, 2021	Balances Lapsed October 31, 2021
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Homeland Security and Emergency Prep	\$ 5,000	\$ 2,419	\$ 2,581	\$ 5,000	\$ -
Grants To Local Governments	500	-	-	-	500
Ops, Grants, Awards, Admin, PI	2,826	2,165	410	2,575	251
Subtotal, Fund 001	<u>\$ 8,326</u>	<u>\$ 4,584</u>	<u>\$ 2,991</u>	<u>\$ 7,575</u>	<u>\$ 751</u>
Radiation Protection Fund - 067					
Regular Positions	\$ 3,567	\$ 2,931	\$ 131	\$ 3,062	\$ 505
Retirement	1,956	1,582	71	1,653	303
Social Security	273	216	10	226	47
Group Insurance	1,078	756	30	786	292
Contractual Services	1,352	534	333	867	485
Travel	62	9	8	17	45
Commodities	54	6	11	17	37
Equipment	878	2	183	185	693
Electronic Data Processing	1,266	375	226	601	665
Telecommunication	42	28	11	39	3
Operation Of Auto Equipment	8	8	-	8	-
Lump Sums					
Licensing Facilities	525	-	-	-	525
Ordinary & Contingent Expenses	114	-	-	-	114
Recovery And Remediation	100	-	-	-	100
Local Responder Training	5	-	-	-	5
Refunds	30	3	17	20	10
Subtotal, Fund 067	<u>\$ 11,310</u>	<u>\$ 6,450</u>	<u>\$ 1,031</u>	<u>\$ 7,481</u>	<u>\$ 3,829</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2021

Public Act 101-0637 and 102-0017 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Expenditures through June 30, 2021	Lapse Period Expenditures July 1 to October 31, 2021	Total Expenditures 16 Months Ended October 31, 2021	Balances Lapsed October 31, 2021
APPROPRIATED FUNDS					
Emergency Planning And Training Fund - 173					
Community Right To Know Act	\$ 105	\$ -	\$ -	\$ -	\$ 105
Subtotal, Fund 173	\$ 105	\$ -	\$ -	\$ -	\$ 105
Indoor Radon Mitigation Fund - 191					
State Indoor Radon Abatement Program	\$ 1,200	\$ 309	\$ 30	\$ 339	\$ 861
Subtotal, Fund 191	\$ 1,200	\$ 309	\$ 30	\$ 339	\$ 861
State Coronavirus Urgent Remediation Emergency Fund - 324					
Coronavirus Relief	\$ 1,500,000	\$ 132,152	\$ 20	\$ 132,172	\$ 1,367,828
Subtotal, Fund 324	\$ 1,500,000	\$ 132,152	\$ 20	\$ 132,172	\$ 1,367,828
Nuclear Civil Protection Planning Fund - 484					
Federal Projects	\$ 15,000	\$ 967	\$ 42	\$ 1,009	\$ 13,991
Mitigation Assistance	15,000	59	-	59	14,941
Subtotal, Fund 484	\$ 30,000	\$ 1,026	\$ 42	\$ 1,068	\$ 28,932
Federal Aid Disaster Fund - 491					
Federal Disaster Relief Program	\$ 18,100	\$ 880	\$ 118	\$ 998	\$ 17,102
Federal Disaster Declarations	900,000	243,480	642	244,122	655,878
Hazard Mitigation Program	2,000	278	-	278	1,722
Disaster Relief - Hazard Mitigation	55,000	-	19	19	54,981
Subtotal, Fund 491	\$ 975,100	\$ 244,638	\$ 779	\$ 245,417	\$ 729,683

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2021

Public Act 101-0637 and 102-0017 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Expenditures through June 30, 2021	Lapse Period Expenditures July 1 to October 31, 2021	Total Expenditures 16 Months Ended October 31, 2021	Balances Lapsed October 31, 2021
APPROPRIATED FUNDS					
Federal Civil Preparedness Administrative Fund - 497					
Training And Education	\$ 2,732	\$ 438	\$ 64	\$ 502	\$ 2,230
Subtotal, Fund 497	<u>\$ 2,732</u>	<u>\$ 438</u>	<u>\$ 64</u>	<u>\$ 502</u>	<u>\$ 2,230</u>
September 11th Fund - 588					
Grants, Contracts And Administrative Expenses	\$ 500	\$ 54	\$ 89	\$ 143	\$ 357
Subtotal, Fund 588	<u>\$ 500</u>	<u>\$ 54</u>	<u>\$ 89</u>	<u>\$ 143</u>	<u>\$ 357</u>
Disaster Response And Recovery Fund - 667					
Disaster Response And Recovery	\$ 500,000	\$ 159,667	\$ 56,642	\$ 216,309	\$ 283,691
Subtotal, Fund 667	<u>\$ 500,000</u>	<u>\$ 159,667</u>	<u>\$ 56,642</u>	<u>\$ 216,309</u>	<u>\$ 283,691</u>
Homeland Security Emergency Preparedness Trust Fund - 710					
Emergency Prep Grant Program	\$ 23,010	\$ 11,761	\$ 2,160	\$ 13,921	\$ 9,089
State Homeland Security Grant Program	53,817	11,712	1,978	13,690	40,127
Urban Area Security Initiative	259,091	53,263	26,834	80,097	178,994
Subtotal, Fund 710	<u>\$ 335,918</u>	<u>\$ 76,736</u>	<u>\$ 30,972</u>	<u>\$ 107,708</u>	<u>\$ 228,210</u>
Nuclear Safety Emergency Preparedness Fund - 796					
Regular Positions	\$ 10,872	\$ 6,971	\$ 227	\$ 7,198	\$ 3,674
Retirement	6,006	3,832	125	3,957	2,049
Social Security	833	511	17	528	305
Group Insurance	2,881	1,575	46	1,621	1,260
Contractual Services	3,582	1,228	1,175	2,403	1,179

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**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2021

Public Act 101-0637 and 102-0017 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Expenditures through June 30, 2021	Lapse Period Expenditures July 1 to October 31, 2021	Total Expenditures 16 Months Ended October 31, 2021	Balances Lapsed October 31, 2021
APPROPRIATED FUNDS					
Nuclear Safety Emergency Preparedness Fund - 796					
Travel	213	27	11	38	175
Commodities	249	102	49	151	98
Printing	49	6	-	6	43
Equipment	1,353	95	66	161	1,192
EDP	7,611	2,154	353	2,507	5,104
Telecommunication	768	302	87	389	379
Operation Of Auto Equipment	187	53	12	65	122
Lump Sums					
Ordinary & Contingent Expenses	76	1	5	6	70
Training And Travel Expenses	58	10	1	11	47
Comp To Local Governments	650	650	-	650	-
Subtotal, Fund 796	<u>\$ 35,388</u>	<u>\$ 17,517</u>	<u>\$ 2,174</u>	<u>\$ 19,691</u>	<u>\$ 15,697</u>
Sheffield February 1982 Agreed Order Fund - 882					
Sheffield Site Costs	<u>\$ 275</u>	<u>\$ 21</u>	<u>\$ 8</u>	<u>\$ 29</u>	<u>\$ 246</u>
Subtotal, Fund 882	<u>\$ 275</u>	<u>\$ 21</u>	<u>\$ 8</u>	<u>\$ 29</u>	<u>\$ 246</u>
Low-Level Radioactive Waste Facility Development and Operation Fund - 942					
Low-Level Radioactive Waste Disposal Facility	<u>\$ 650</u>	<u>\$ 427</u>	<u>\$ 15</u>	<u>\$ 442</u>	<u>\$ 208</u>
Subtotal, Fund 942	<u>\$ 650</u>	<u>\$ 427</u>	<u>\$ 15</u>	<u>\$ 442</u>	<u>\$ 208</u>
Subtotal - Appropriated Funds	<u><u>\$ 3,401,504</u></u>	<u><u>\$ 644,019</u></u>	<u><u>\$ 94,857</u></u>	<u><u>\$ 738,876</u></u>	<u><u>\$ 2,662,628</u></u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2021

Public Act 101-0637 and 102-0017 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Expenditures through June 30, 2021	Lapse Period Expenditures July 1 to October 31, 2021	Total Expenditures 16 Months Ended October 31, 2021	Balances Lapsed October 31, 2021
NON-APPROPRIATED FUNDS					
Federal Aid Disaster Fund - 491					
Supp Federal Disaster	\$ 400,000	\$ 222,934	\$ 130,891	\$ 353,825	\$ 46,175
Subtotal, Fund 491	\$ 400,000	\$ 222,934	\$ 130,891	\$ 353,825	\$ 46,175
Subtotal - Non-Appropriated Funds	\$ 400,000	\$ 222,934	\$ 130,891	\$ 353,825	\$ 46,175
GRAND TOTAL ALL FUNDS	\$ 3,801,504	\$ 866,953	\$ 225,748	\$ 1,092,701	\$ 2,708,803

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records and have been reconciled to the Agency's records as of October 31, 2021.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2020

Public Act 101-0007 and 101-0637 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Homeland Security and Emergency Prep	\$ 5,000	\$ 1,847	\$ 3,106	\$ 4,953	\$ 47
Grants to Local Governments	800	283	345	628	172
Ops, Grants, Awards, Admin, PI	2,026	1,587	411	1,998	28
Subtotal, Fund 001	<u>\$ 7,826</u>	<u>\$ 3,717</u>	<u>\$ 3,862</u>	<u>\$ 7,579</u>	<u>\$ 247</u>
Radiation Protection Fund - 067					
Regular Positions	\$ 3,497	\$ 2,959	\$ 140	\$ 3,099	\$ 398
Retirement	1,898	1,581	75	1,656	242
Social Security	268	218	10	228	40
Group Insurance	846	601	30	631	215
Contractual Services	1,315	671	190	861	454
Travel	53	10	1	11	42
Commodities	53	3	-	3	50
Equipment	129	-	-	-	129
Electronic Data Processing	963	152	231	383	580
Telecommunication	39	27	10	37	2
Operation Of Auto Equipment	8	8	-	8	-
Lump Sums					
Licensing Facilities	525	-	-	-	525
Ordinary & Contingent Expenses	249	2	-	2	247
Recovery And Remediation	100	-	-	-	100
Local Responder Training	5	-	-	-	5
Radiochemistry Lab Hood Replce	800	2	189	191	609
Refunds	28	12	-	12	16
Subtotal, Fund 067	<u>\$ 10,776</u>	<u>\$ 6,246</u>	<u>\$ 876</u>	<u>\$ 7,122</u>	<u>\$ 3,654</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2020

Public Act 101-0007 and 101-0637 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
APPROPRIATED FUNDS					
Emergency Planning And Training Fund - 173					
Community Right To Know Act	\$ 105	\$ 58	\$ -	\$ 58	\$ 47
Subtotal, Fund 173	\$ 105	\$ 58	\$ -	\$ 58	\$ 47
Indoor Radon Mitigation Fund - 191					
State Indoor Radon Abatement Program	\$ 1,200	\$ 371	\$ 47	\$ 418	\$ 782
Subtotal, Fund 191	\$ 1,200	\$ 371	\$ 47	\$ 418	\$ 782
State Coronavirus Urgent Remediation Emergency Fund - 324					
Coronavirus Relief	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Subtotal, Fund 324	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Nuclear Civil Protection Planning Fund - 484					
Federal Projects	\$ 15,000	\$ 2,815	\$ 293	\$ 3,108	\$ 11,892
Mitigation Assistance	15,000	1,720	-	1,720	13,280
Subtotal, Fund 484	\$ 30,000	\$ 4,535	\$ 293	\$ 4,828	\$ 25,172
Federal Aid Disaster Fund - 491					
Federal Disaster Relief Program	\$ 1,000	\$ 496	\$ 77	\$ 573	\$ 427
Federal Disaster Declarations	70,000	6,862	7,954	14,816	55,184
Hazard Mitigation Program	1,000	693	27	720	280
Disaster Relief - Hazard Mitigation	55,000	800	1	801	54,199
Subtotal, Fund 491	\$ 127,000	\$ 8,851	\$ 8,059	\$ 16,910	\$ 110,090

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2020

Public Act 101-0007 and 101-0637 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
APPROPRIATED FUNDS					
Federal Civil Preparedness Administrative Fund - 497					
Training And Education	\$ 2,732	\$ 650	\$ 24	\$ 674	\$ 2,058
Subtotal, Fund 497	<u>\$ 2,732</u>	<u>\$ 650</u>	<u>\$ 24</u>	<u>\$ 674</u>	<u>\$ 2,058</u>
September 11th Fund - 588					
Grants, Contracts And Administrative Expenses	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Subtotal, Fund 588	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>
Disaster Response And Recovery Fund - 667					
Disaster Response And Recovery	\$ 12,000	\$ 5,716	\$ 392	\$ 6,108	\$ 5,892
Grant To The City Of Taylorville	500	-	500	500	-
Subtotal, Fund 667	<u>\$ 12,500</u>	<u>\$ 5,716</u>	<u>\$ 892</u>	<u>\$ 6,608</u>	<u>\$ 5,892</u>
Homeland Security Emergency Preparedness Trust Fund - 710					
Emergency Prep Grant Program	\$ 23,010	\$ 6,864	\$ 1,845	\$ 8,709	\$ 14,301
State Homeland Security Grant Program	53,817	12,644	3,237	15,881	37,936
Urban Area Security Initiative	259,091	47,909	10,243	58,152	200,939
Subtotal, Fund 710	<u>\$ 335,918</u>	<u>\$ 67,417</u>	<u>\$ 15,325</u>	<u>\$ 82,742</u>	<u>\$ 253,176</u>
Nuclear Safety Emergency Preparedness Fund - 796					
Regular Positions	\$ 8,993	\$ 6,796	\$ 297	\$ 7,093	\$ 1,900
Retirement	4,883	3,672	162	3,834	1,049
Social Security	688	497	22	519	169
Group Insurance	1,920	1,247	55	1,302	618
Contractual Services	3,055	1,591	743	2,334	721

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2020

Public Act 101-0007 and 101-0637 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
APPROPRIATED FUNDS					
Nuclear Safety Emergency Preparedness Fund - 796					
Travel	178	76	2	78	100
Commodities	224	87	58	145	79
Printing	49	10	6	16	33
Equipment	390	69	121	190	200
EDP	2,736	2,137	300	2,437	299
Telecommunication	753	260	147	407	346
Operation Of Auto Equipment	187	71	12	83	104
Lump Sums					
Ordinary & Contingent Expenses	76	5	18	23	53
Training And Travel Expenses	58	18	3	21	37
Comp To Local Governments	650	650	-	650	-
Subtotal, Fund 796	<u>\$ 24,840</u>	<u>\$ 17,186</u>	<u>\$ 1,946</u>	<u>\$ 19,132</u>	<u>\$ 5,708</u>
Sheffield February 1982 Agreed Order Fund - 882					
Sheffield Site Costs	<u>\$ 275</u>	<u>\$ 18</u>	<u>\$ 7</u>	<u>\$ 25</u>	<u>\$ 250</u>
Subtotal, Fund 882	<u>\$ 275</u>	<u>\$ 18</u>	<u>\$ 7</u>	<u>\$ 25</u>	<u>\$ 250</u>
Low-Level Radioactive Waste Facility Development and Operation Fund - 942					
Low-Level Radioactive Waste Disposal Facility	<u>\$ 650</u>	<u>\$ 403</u>	<u>\$ 4</u>	<u>\$ 407</u>	<u>\$ 243</u>
Subtotal, Fund 942	<u>\$ 650</u>	<u>\$ 403</u>	<u>\$ 4</u>	<u>\$ 407</u>	<u>\$ 243</u>
Subtotal - Appropriated Funds	<u><u>\$ 2,054,322</u></u>	<u><u>\$ 115,168</u></u>	<u><u>\$ 31,835</u></u>	<u><u>\$ 147,003</u></u>	<u><u>\$ 1,907,319</u></u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020**

(IN THOUSANDS)

FOR THE SIXTEEN MONTHS ENDED OCTOBER 31, 2020

Public Act 101-0007 and 101-0637 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
NON-APPROPRIATED FUNDS					
Disaster Response And Recovery Fund - 667					
Lump Sums And Other Purposes	\$ 3,980,000	\$ 353,360	\$ 78,559	\$ 431,919	\$ 3,548,081
Subtotal, Fund 667	<u>\$ 3,980,000</u>	<u>\$ 353,360</u>	<u>\$ 78,559</u>	<u>\$ 431,919</u>	<u>\$ 3,548,081</u>
Subtotal - Non-Appropriated Funds	<u>\$ 3,980,000</u>	<u>\$ 353,360</u>	<u>\$ 78,559</u>	<u>\$ 431,919</u>	<u>\$ 3,548,081</u>
GRAND TOTAL ALL FUNDS	<u>\$ 6,034,322</u>	<u>\$ 468,528</u>	<u>\$ 110,394</u>	<u>\$ 578,922</u>	<u>\$ 5,455,400</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records and have been reconciled to the Agency's records as of October 31, 2020.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS
EXPENDITURES, AND LAPSED BALANCES**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

APPROPRIATED FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Revenue Fund-001			
Expenditure Authority	\$ 8,326	\$ 7,826	\$ 9,211
Expenditures:			
Homeland Security And Emergency Preparation	\$ 5,000	\$ 4,953	\$ 2,456
Unpaid Wage Increases	-	-	1,445
Dep Into Dis Resp And Rec Fund	-	-	3,000
Ops, Grants, Awards, Admin, Pi	2,575	1,998	2,010
Grants To Local Governments	-	628	-
Total Expenditures	<u>\$ 7,575</u>	<u>\$ 7,579</u>	<u>\$ 8,911</u>
Balances Lapsed	<u>\$ 751</u>	<u>\$ 247</u>	<u>\$ 300</u>
Radiation Protection Fund-067			
Expenditure Authority	\$ 11,310	\$ 10,776	\$ 9,941
Expenditures:			
Regular Positions	\$ 3,062	\$ 3,099	\$ 2,410
Retirement	1,653	1,656	1,249
Social Security	226	228	178
Group Insurance	786	631	567
Contractual Services	867	861	1,029
Travel	17	11	21
Commodities	17	3	27
Equipment	185	-	90
Electronic Data Processing	601	383	239
Telecommunication	39	37	33
Operation Of Auto Equipment	8	8	7
Licensing Facilities	-	-	9
Radiochemistry Lab Hood Replce	-	191	749
Ordinary & Contingent Expenses	-	2	25
Refunds, N.E.C.	20	12	7
Total Expenditures	<u>\$ 7,481</u>	<u>\$ 7,122</u>	<u>\$ 6,640</u>
Balances Lapsed	<u>\$ 3,829</u>	<u>\$ 3,654</u>	<u>\$ 3,301</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS
EXPENDITURES, AND LAPSED BALANCES**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

APPROPRIATED FUNDS	2021	2020	2019
Emergency Planning and Training-173			
Expenditure Authority	\$ 105	\$ 105	\$ 75
Expenditures:			
Community Right To Know Act	\$ -	\$ 58	\$ 45
Total Expenditures	\$ -	\$ 58	\$ 45
Balances Lapsed	\$ 105	\$ 47	\$ 30
Indoor Radon Mitigation Fund - 191			
Expenditure Authority	\$ 1,200	\$ 1,200	\$ 600
Expenditures:			
State Indoor Radon Abatement Program	\$ 339	\$ 418	\$ 523
Total Expenditures	\$ 339	\$ 418	\$ 523
Balances Lapsed	\$ 861	\$ 782	\$ 77
State Coronavirus Urgent Remediation Emergency Fund-324			
Expenditure Authority	\$ 1,500,000	\$ 1,500,000	\$ -
Expenditures:			
Coronavirus Relief	\$ 132,172	\$ -	\$ -
Total Expenditures	\$ 132,172	\$ -	\$ -
Balances Lapsed	\$ 1,367,828	\$ 1,500,000	\$ -
Nuclear Civil Protection Plan-484			
Expenditure Authority	\$ 30,000	\$ 30,000	\$ 5,000
Expenditures:			
Federal Projects	\$ 1,009	\$ 3,108	\$ 322
Mitigation Assistance	59	1,720	746
Total Expenditures	\$ 1,068	\$ 4,828	\$ 1,068
Balances Lapsed	\$ 28,932	\$ 25,172	\$ 3,932

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS
EXPENDITURES, AND LAPSED BALANCES**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

APPROPRIATED FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
Federal Aid Disaster-491			
Expenditure Authority	\$ 975,100	\$ 127,000	\$ 127,000
Expenditures:			
Fed Disaster Relief Prog	\$ 998	\$ 573	\$ 337
Hazard Mitigation Program	278	720	311
Federal Disaster Declarations	244,122	14,816	237
Disaster Relief-Hazard Mitiga	19	801	10,740
Total Expenditures	<u>\$ 245,417</u>	<u>\$ 16,910</u>	<u>\$ 11,625</u>
Balances Lapsed	<u>\$ 729,683</u>	<u>\$ 110,090</u>	<u>\$ 115,375</u>
Federal Civil Preparedness Administration-497			
Expenditure Authority	\$ 2,732	\$ 2,732	\$ 2,732
Expenditures:			
Training And Education	\$ 502	\$ 674	\$ -
Hazardous Material Emerg Train - 100	-	-	361
Hazardous Material Emerg Train - 200	-	-	232
Total Expenditures	<u>\$ 502</u>	<u>\$ 674</u>	<u>\$ 593</u>
Balances Lapsed	<u>\$ 2,230</u>	<u>\$ 2,058</u>	<u>\$ 2,139</u>
September 11th Fund - 588			
Expenditure Authority	\$ 500	\$ 500	\$ 750
Expenditures:			
Grants, Contracts & Admin Expen	\$ 143	\$ 500	\$ 416
Total Expenditures	<u>\$ 143</u>	<u>\$ 500</u>	<u>\$ 416</u>
Balances Lapsed	<u>\$ 357</u>	<u>\$ -</u>	<u>\$ 334</u>
Disaster Response and Recovery - Fund 667			
Expenditure Authority	\$ 500,000	\$ 12,500	\$ 12,000
Expenditures:			
Disaster Response and Recovery	\$ 216,309	\$ 6,108	\$ 3,446
Grant To City Of Taylorville	-	500	-
Total Expenditures	<u>\$ 216,309</u>	<u>\$ 6,608</u>	<u>\$ 3,446</u>
Balances Lapsed	<u>\$ 283,691</u>	<u>\$ 5,892</u>	<u>\$ 8,554</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS
EXPENDITURES, AND LAPSED BALANCES**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

APPROPRIATED FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
Homeland Security Emergency Preparedness Trust Fund - 710			
Expenditure Authority	\$ 335,918	\$ 335,918	\$ 335,918
Expenditures:			
Emergency Prep Grant Program	\$ 13,921	\$ 8,709	\$ 10,890
Terrorism Prep And Training - 100 (Shsp)	13,690	15,881	16,827
Terrorism Prep And Training - 200 (Uasi)	80,097	58,152	51,410
Total Expenditures	<u>\$ 107,708</u>	<u>\$ 82,742</u>	<u>\$ 79,127</u>
Balances Lapsed	<u>\$ 228,210</u>	<u>\$ 253,176</u>	<u>\$ 256,791</u>
Nuclear Safety Emergency Preparedness Fund - 796			
Expenditure Authority	\$ 35,388	\$ 24,840	\$ 22,479
Expenditures:			
Regular Positions	\$ 7,198	\$ 7,093	\$ 6,887
Retirement	3,957	3,834	3,546
Social Security	528	519	508
Group Insurance	1,621	1,302	1,527
Contractual Services	2,403	2,334	2,117
Travel	38	78	79
Commodities	151	145	133
Printing	6	16	3
Equipment	161	190	295
Edp	2,507	2,437	2,150
Telecommunication	389	407	400
Operation Of Auto Equipment	65	83	136
Ordinary & Contingent Expenses	6	23	46
Training And Travel Expenses	11	21	26
Comp To Local Governments	650	650	650
Total Expenditures	<u>\$ 19,691</u>	<u>\$ 19,132</u>	<u>\$ 18,503</u>
Balances Lapsed	<u>\$ 15,697</u>	<u>\$ 5,708</u>	<u>\$ 3,976</u>
Sheffield February 1982 Agreed Order Fund - 882			
Expenditure Authority	\$ 275	\$ 275	\$ 275
Expenditures:			
Sheffield Site Costs	\$ 29	\$ 25	\$ 78
Total Expenditures	<u>\$ 29</u>	<u>\$ 25</u>	<u>\$ 78</u>
Balances Lapsed	<u>\$ 246</u>	<u>\$ 250</u>	<u>\$ 197</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS
EXPENDITURES, AND LAPSED BALANCES**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

APPROPRIATED FUNDS	2021	2020	2019
Low-Level Radioactive Waste Facility Development and Operation Fund - 942			
Expenditure Authority	\$ 650	\$ 650	\$ 656
Expenditures:			
Low-Level Rad Wste Disp Fac	\$ 442	\$ 407	\$ 405
Total Expenditures	\$ 442	\$ 407	\$ 405
Balances Lapsed	\$ 208	\$ 243	\$ 251
Build Illinois Bond Fund-971			
Expenditure Authority	\$ -	\$ -	\$ 6,815
Expenditures:			
Safety and Security Improvements at Various Public Universities, Private Colleges, or Universities and Community Colleges or Elementary or Secondary Schools	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Lapsed	\$ -	\$ -	\$ 6,815
TOTAL APPROPRIATED FUNDS			
Expenditure Authority	\$ 3,401,504	\$ 2,054,322	\$ 533,452
Total Expenditures	\$ 738,876	\$ 147,003	\$ 131,380
Balances Lapsed	\$ 2,662,628	\$ 1,907,319	\$ 402,072
NONAPPROPRIATED FUNDS			
Federal Aid Disaster-491			
Expenditures:			
Awards and Grants	\$ 353,825	\$ -	\$ -
Total Expenditures	\$ 353,825	\$ -	\$ -
Disaster Response and Recovery-667			
Expenditures:			
Lump Sums and Other Purposes	\$ -	\$ 431,919	\$ -
Total Expenditures	\$ -	\$ 431,919	\$ -
TOTAL NONAPPROPRIATED FUNDS			
Total Expenditures	\$ 353,825	\$ 431,919	\$ -

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS
EXPENDITURES, AND LAPSED BALANCES**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

GRAND TOTAL - ALL FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Expenditures	\$ 1,092,701	\$ 578,922	\$ 131,380
STATE OFFICERS' SALARIES			
Nuclear Safety Emergency Preparedness Fund - 796 (State Comptroller)			
Expenditures:			
For the Director	\$ 262	\$ 260	\$ 226
Total Expenditures	<u>\$ 262</u>	<u>\$ 260</u>	<u>\$ 226</u>

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the State Comptroller's records and have been reconciled to the Agency's records as of October 31, 2021 and 2020.

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

Note 3: The Agency received appropriations during Fiscal Year 2021 from Public Acts 101-0637 and 102-0017. In addition, the Agency received appropriations during Fiscal Year 2020 from Public Act 101-0007 and 101-0637.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

EXPENDITURE STATISTICS	<u>2021</u>	<u>2020</u>	<u>2019</u>
All State Treasury Funds			
Total Operations Expenditures:	\$ 491,048	\$ 559,109	\$ 117,330
Percentage of Total Expenditures:	44.9%	96.6%	89.3%
Personal Services	10,262	10,192	9,298
Other Payroll Costs	8,771	8,170	7,576
All Other Operating Expenditures	472,015	540,747	100,456
Total Awards and Grants Expenditures:	\$ 601,633	\$ 19,801	\$ 14,043
Percentage of Total Expenditures:	55.1%	3.4%	10.7%
Total Debt Service Expenditures:	\$ -	\$ -	\$ -
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
Total Highway/Waterway Construction Expenditures:	\$ -	\$ -	\$ -
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
Total Permanent Improvements Expenditures:	\$ -	\$ -	\$ -
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
Total Refund Expenditures:	\$ 20	\$ 12	\$ 7
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
GRAND TOTAL - ALL EXPENDITURES:	<u>\$ 1,092,701</u>	<u>\$ 578,922</u>	<u>\$ 131,380</u>

Note 1: Expenditures were obtained from the State Comptroller's records and have been reconciled to the Agency's records as of October 31, 2021 and 2020.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Fiscal Year 2019 Compared to Fiscal Year 2020

General Revenue Fund – 001

HOMELAND SECURITY AND EMERGENCY PREPAREDNESS

The \$4.5 million increase was provided as states cost share for federal preparedness programs.

UNPAID WAGES

The \$1.4 million decrease in spending resulted from settlement of union employees for back wages in FY2019.

DEPOSITS INTO DISASTER RESPONSE AND RECOVERY FUND

The \$3 million decrease was due to a fully expending a one-time deposit for disaster relief in FY2019.

GRANTS TO LOCAL GOVERNMENTS

The one-time expenditures of \$628 thousand was for hazard mitigation grants to multiple local government entities.

Radiation Protection Fund – 067

REGULAR POSITIONS

The \$668 thousand increase in personnel expenditures was due to additional hiring, employee pay increases and overtime.

RETIREMENT

The \$407 thousand increase in retirement expenditures was due to additional hiring, employee pay increases and overtime.

RADIOCHEMISTRY LAB HOOD REPLACEMENT

The \$558 thousand decrease in expenditures was due to the completion of the hood replacement project which began in FY2019.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Nuclear Civil Protection Planning Fund – 484

FEDERAL PROJECTS

The Nuclear Civil Protection Planning Fund saw an increase of \$2.8 million from FYFY2019 to FY2020, this was due to an increase in availability of federal grant funds and subrecipient spending patterns.

MITIGATION ASSISTANCE

The Nuclear Civil Protection Planning Fund saw an increase of \$974 thousand from FY2019 to FY2020, this was due to an increase in availability of federal grant funds and subrecipient spending patterns.

Federal Aid Disaster Fund – 491

HAZARD MITIGATION PROGRAM

From FY2019 to FY2020 there was an increase in spending of \$408 thousand which was tied to the availability of federal grant funds and subrecipient spending patterns.

FEDERAL DISASTER DECLARATIONS

The \$14.6 million increase is tied to a large increase in FEMA public assistance grants for flood response.

DISASTER RELIEF – HAZARD MITIGATION

The decrease of \$9.9M is due to the less subrecipient spending as mitigation projects move toward completion.

Federal Civil Preparedness Administrative Fund – 497

TRAINING AND EDUCATION

This was a new line item in FY2020 with \$673,608 in spending that replaced the Hazardous Material Emergency Train – 100 and 200 appropriations. There was an overall increase of \$81,000 from those two programs due to increases in subgrantee awards and spending patterns.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021**

Federal Civil Preparedness Administrative Fund – 497

HAZARDOUS MATERIAL EMERG TRAIN – 100

This line item was moved to the training and education appropriation in FY2020 Federal Civil Preparedness Administrative Fund so saw zero spending.

HAZARDOUS MATERIAL EMERG TRAIN – 200

This line item was moved to training and education appropriation so saw zero spending during FY2020

Disaster Response and Recovery Fund – 667

DISASTER RESPONSE & RECOVERY

The Disaster Response and Recovery appropriation saw an increase in spending of \$2.7 million from FYFY2019 to FY2020 due to flood disaster response and COVID disaster response.

DISASTR RESPNS RECVRY COVID19

This was a non-appropriated line item for COVID response, which did not exist prior to FY2020. During FY2020 the agency spent \$431 million for COVID response out of this line item.

GRANT TO CITY OF TAYLORVILLE

The Disaster Response and Recovery Fund saw an increase in spending of \$500,000 from FYFY2019 to FY2020 due to a one-time grant payment to the City of Taylorville for tornado damage.

Fiscal Year 2020 Compared to Fiscal Year 2021

General Revenue Fund - 001

OPS, GRANTS, AWARDS, ADMI, PI

The \$577 thousand increase was due to additional expenses incurred for staffing in FY21.

GRANTS TO LOCAL GOVERNMENT

The \$628 thousand decrease was due to no hazard mitigation grants given out of this fund in FY21.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021**

State Coronavirus Urgent Remediation Emergency Fund – 324

CORONAVIRUS RELIEF

The \$132 million increase in expenditures was due to a one-time appropriation of federal funding to respond to and recover from the Covid-19 Pandemic.

Nuclear Civil Protection Planning Fund – 484

FEDERAL PROJECTS

From FY2020 to FY2021 there was a decrease in spending of \$2.1 million which was tied to the availability of federal grant funds and subrecipient spending patterns.

MITIGATION ASSISTANCE

From FY2020 to FY2021 there was a decrease in spending of \$1.7 million which was tied to the availability of federal grant funds and subrecipient spending patterns.

Federal Aid Disaster Fund – 491

FED DISASTER RELIEVE PROG

There was a \$425 thousand increase from FY2020 to FY2021 primarily tied to COVID-19 and the agency's response.

HAZARD MITIGATION PROGRAM

From FY2020 to FY2021 there was a decrease in spending of \$441 thousand which was tied to the availability of federal grant funds and subrecipient spending patterns.

FEDERAL DISASTER DECLARATIONS

The \$229M increase in spending is the result of FEMA public assistance grant reimbursements to subrecipients for costs incurred during the COVID-19 pandemic.

DISASTER RELIEF – HAZARD MITIGATION

The \$782 thousand decrease is due to the spend down of grants and sub recipient spending patterns.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Federal Aid Disaster Fund – 491

SUPP FEDERAL DISASTER

This non-appropriated line item was created in FY2021 to allow the state to pass through \$353 million in FEMA public assistance grants related to the COVID-19 pandemic.

The September 11th Fund – 588

GRANTS, CONTRACTS & ADMIN EXPEN

The September 11th Fund saw a decrease in spending of \$356 thousand in spending from FY2020 to FY2021. This is primarily driven by decreased revenue from license plate receipts.

Disaster Response and Recovery Fund – 667

DISASTR RESPNS RECVRY COVID19

From FY2020 to FY2021 the spending out of this non-appropriated line decreased \$432 million to zero. COVID-19 expenses were moved in FY2021 to the appropriated Disaster Response and Recovery line item and were paid out of the State Coronavirus Urgent Remediation Emergency Fund.

GRANT TO CITY OF TAYLORVILLE

From FY2020 to FY2021 the funds spending decreased by \$500,000 due to this being a one time grant payment for tornado damage to the City of Taylorville.

Homeland Security Preparedness Fund - 710

EMERGENCY PREP GRANT PROGRAM

The \$5.2 million increase in expenditures which was tied to the availability of federal grant funds and subrecipient spending patterns.

TERRORISM PREP AND TRAINING - UASI

From FY2020 to FY2021 IEMA saw a \$21.9 M increase in subrecipient spending on Urban Area Security Initiative grant programs.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021**

Disaster Response and Recovery Fund- 796

GROUP INSURANCE

Group insurance increase by \$318,000 due to additional staffing and increased rate costs of group insurance.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

Fiscal Year 2020

All Funds

The Agency experienced staffing shortages as a direct result from the COVID-19 Pandemic, preventing the agency from getting regular staff as well as temporary staffing in FY2020. Due to COVID-19 Pandemic, the agency also doubled their intake for invoices. With both issues combined, the agency experienced a drag on production, thus putting the agency in a situation of having to enter many invoices during the lapse period.

General Revenue Fund – 001

HOMELAND SECURITY AND EMERG PREP

The increase \$1.4 million was due to the timing of subrecipient reimbursement requests.

UNPAID WAGES

The decrease of \$1.4 million is due to settlement of back wages due to employees in FY2019.

GRANTS TO LOCAL GOVERNMENT

The increase of \$345 thousand was due to the timing of subrecipient reimbursement requests.

Nuclear Civil Protection Planning Fund - 484

FEDERAL PROJECTS

The increase of \$282 thousand was due the timing of subrecipient reimbursement requests.

Federal Aid Disaster - 491

FEDERAL DISASTER DELCARATIONS

The increase of \$7.9 million was due to the timing of subrecipient reimbursement requests tied to flooding.

DISASTER RELIEF – HAZARD MITIGATION

The decrease of \$7.5 million was due to the closeout of subrecipient mitigation projects.

Disaster Response and Recovery – 667

DISASTER RESPONSE AND RECOVERY

The decrease of \$1.9 million is due to the timing of subrecipient reimbursement requests.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021**

Disaster Response and Recovery – 667

GRANT TO THE CITY OF TAYLORVILLE

The increase of \$500 thousand was due to a one-time grant to the City of Taylorville, which was impacted by a tornado.

LUMP SUM AND OTHER PURPOSES

The increase of \$78.6 million was for vendor payments due the Covid-19 pandemic.

Homeland Security Emergency Preparedness Trust Fund – 710

EMERGENCY PREP GRANT PROGRAM

The increase of \$884 thousand was due to the timing of subrecipient requests for reimbursement.

URBAN AREA SECURITY INITIATIVE

The increase of \$3 million was due to the timing of subrecipient requests for reimbursement.

Fiscal Year 2021

All Funds

The Agency experienced extreme staffing shortages as a direct result from the COVID-19 Pandemic, preventing the agency from getting regular staff as well as temporary staffing in FY2020. Due to COVID-19 Pandemic, the agency also doubled their intake for invoices. With both issues combined, the agency experienced a drag on production, thus putting the agency in a situation of having to enter many invoices during the lapse period.

General Revenue Fund – 001

HOMELAND SECURITY AND EMERG PREP

Lapse period spending went down by \$525 thousand in FY2021 from the previous year due to the timing of the disbursements of Preparedness and Response grants.

GRANTS TO LOCAL GOVERNMENT

Lapse period spending decrease by \$345 thousand due to a one-time interfund cash transfer received in FY2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

Nuclear Civil Protection Planning Fund – 484

GRANTS TO LOCAL GOVERNMENTS, NEC

For FY2021 there was a decrease of \$250 thousand in lapse spending which was tied to the availability of federal grant funds and subrecipient spending patterns.

Federal Aid Disaster Fund – 491

FEDERAL DISASTER RELIEF

The decrease of \$7.3 million in lapse spending for FY2021 due to timing of subrecipient requests for reimbursement.

SUPP FEDERAL DISASTER

The increase of \$52,332 is due to the ongoing Covid-19 pandemic.

Disaster Response and Recovery Fund – 667

DISASTER RESPONSE AND RECOVERY

The increase of \$56.3 millions was due to the continuing Covid-19 response.

Homeland Security Emergency Preparedness Trust Fund – 710

STATE HOMELAND SECURITY GRANT PROGRAM

The decrease of \$1.3 million is due to the timing of subrecipient reimbursement requests.

URBAN AREA SECURITY INITIATIVE

The increase of \$16.6 million is due to the timing of subrecipient reimbursement requests.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS REMITTED TO THE STATE TREASURY**

(IN THOUSANDS)

For the Fiscal Years Ended June 30,

STATE TREASURY FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Revenue Fund - 001			
Receipt Sources:			
Copy fees	\$ -	\$ -	\$ -
Prior year refunds	2	1	1
Total Receipts, per the Agency's Records	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>
Receipts, per the Agency's Records	\$ 2	\$ 1	\$ 1
Deposits in Transit, End of the Fiscal Year	6	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 8</u>	<u>\$ 1</u>	<u>\$ 1</u>
Radiation Protection Fund - 067			
Receipt Sources:			
Council of Great Lakes	\$ 26	\$ 43	\$ 27
Fines/penalties or violations	13	34	3
Industrial radiographer certification	107	102	139
Radiation technologist accreditation	888	897	885
Radioactive material license	3,074	2,976	3,005
Recovery and remediation fees	11	12	11
Radon licensing	241	234	243
Mammography installation fees	424	452	434
Radiation machine inspection/registration	2,422	2,468	2,460
Radiation image/therapeutic operation	59	59	56
Radiation machine services	23	23	23
Radon mitigation installer tag	1,065	759	720
Laser registration fees	70	67	63
Prior year refunds	11	-	-
Total Receipts, per the Agency's Records	<u>\$ 8,434</u>	<u>\$ 8,126</u>	<u>\$ 8,069</u>
Receipts, per the Agency's Records	\$ 8,434	\$ 8,126	\$ 8,069
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 8,434</u>	<u>\$ 8,126</u>	<u>\$ 8,069</u>
Emergency Planning and Training Fund - 173			
Receipt Sources:			
Fines, penalty, or violation	\$ -	\$ -	\$ 10
Conference licenses, fees, & registration licences & fees	-	51	-
Private organization or individual	-	1	31
Total Receipts, per the Agency's Records	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 41</u>
Receipts, per the Agency's Records	\$ -	\$ 52	\$ 41
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 41</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS REMITTED TO THE STATE TREASURY**

(IN THOUSANDS)

For the Fiscal Years Ended June 30,

STATE TREASURY FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
Indoor Radon Mitigation Fund - 191			
Receipt Sources:			
U.S. Environmental Protection Agency	\$ 228	\$ 602	\$ 298
Health and Human Services - FDA	136	-	-
Prior year refunds	-	-	-
Total Receipts, per the Agency's Records	<u>\$ 364</u>	<u>\$ 602</u>	<u>\$ 298</u>
Receipts, per the Agency's Records	\$ 364	\$ 602	\$ 298
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 364</u>	<u>\$ 602</u>	<u>\$ 298</u>
State Coronavirus Urgent Remediation Emergency Fund - 0324			
Receipt Sources:			
Federal Stimulus Package	\$ 228,414	\$ -	\$ -
Total Receipts, per the Agency's Records	<u>\$ 228,414</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ 228,414	\$ -	\$ -
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 228,414</u>	<u>\$ -</u>	<u>\$ -</u>
Nuclear Civil Protection Planning Fund - 484			
Receipt Sources:			
Federal Emergency Management Agency	\$ 1,321	\$ 4,668	\$ 929
Prior year refunds	-	-	-
Total Receipts, per the Agency's Records	<u>\$ 1,321</u>	<u>\$ 4,668</u>	<u>\$ 929</u>
Receipts, per the Agency's Records	\$ 1,321	\$ 4,668	\$ 929
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,321</u>	<u>\$ 4,668</u>	<u>\$ 929</u>
Federal Aid Disaster Fund - 491			
Receipt Sources:			
Federal Emergency Management Agency	\$ 475,598	\$ 16,300	\$ 4,263
Prior year refunds	7	51	593
Total Receipts, per the Agency's Records	<u>\$ 475,605</u>	<u>\$ 16,351</u>	<u>\$ 4,856</u>
Receipts, per the Agency's Records	\$ 475,605	\$ 16,351	\$ 4,856
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 475,605</u>	<u>\$ 16,351</u>	<u>\$ 4,856</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS REMITTED TO THE STATE TREASURY**

(IN THOUSANDS)

For the Fiscal Years Ended June 30,

STATE TREASURY FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
Federal Civil Preparedness Administrative Fund - 497			
Receipt Sources:			
Federal Department of Transportation	\$ 462	\$ 788	\$ 629
Total Receipts, per the Agency's Records	<u>\$ 462</u>	<u>\$ 788</u>	<u>\$ 629</u>
Receipts, per the Agency's Records	\$ 462	\$ 788	\$ 629
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 462</u>	<u>\$ 788</u>	<u>\$ 629</u>
Disaster Response and Recovery Fund - 667			
Receipt Sources:			
General Revenue Fund Transfers Other Revenue	\$ -	\$ 3,000	\$ -
Federal Emergency Management Agency	275,638	974	-
Other state relief	330	719	2,000
Federal Stimulus Package	-	3,518,945	-
Prior year refunds	1,661	89	6
Total Receipts, per the Agency's Records	<u>\$ 277,629</u>	<u>\$ 3,523,727</u>	<u>\$ 2,006</u>
Receipts, per the Agency's Records	\$ 277,629	\$ 3,523,727	\$ 2,006
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 277,629</u>	<u>\$ 3,523,727</u>	<u>\$ 2,006</u>
Homeland Security Emergency Preparedness Trust Fund - 710			
Receipt Sources:			
Department of Commerce	\$ 29	\$ -	\$ -
U.S. Department of Justice	-	64	79,692
Reimbursement for prior costs	-	-	3
Prior year refunds	22	12	20
Federal government	95,803	72,610	-
Total Receipts, per the Agency's Records	<u>\$ 95,854</u>	<u>\$ 72,686</u>	<u>\$ 79,715</u>
Receipts, per the Agency's Records	\$ 95,854	\$ 72,686	\$ 79,715
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 95,854</u>	<u>\$ 72,686</u>	<u>\$ 79,715</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS REMITTED TO THE STATE TREASURY**

(IN THOUSANDS)

For the Fiscal Years Ended June 30,

STATE TREASURY FUNDS	<u>2021</u>	<u>2020</u>	<u>2019</u>
Nuclear Safety Emergency Preparedness Fund - 796			
Receipt Sources:			
Nuclear reactor annual assessment	\$ 20,935	\$ 20,935	\$ 20,935
Nuclear fuel storage facility	25	25	25
Miscellaneous	1	5	5
Nuclear spent fuel	97	100	138
Prior year refund	38	6	2
Prior year warrant voids	-	-	-
Total Receipts, per the Agency's Records	<u>\$ 21,096</u>	<u>\$ 21,071</u>	<u>\$ 21,105</u>
Receipts, per the Agency's Records	\$ 21,096	\$ 21,071	\$ 21,105
Deposits in Transit, End of the Fiscal Year	3	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 21,099</u>	<u>\$ 21,071</u>	<u>\$ 21,105</u>
Low-Level Radioactive Waste Facility Development and Operation Fund - 942			
Receipt Sources:			
Low level waste 13 (A) (B1)	\$ 598	\$ 526	\$ 635
Prior year refund	1	-	-
Total Receipts, per the Agency's Records	<u>\$ 599</u>	<u>\$ 526</u>	<u>\$ 635</u>
Receipts, per the Agency's Records	\$ 599	\$ 526	\$ 635
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 599</u>	<u>\$ 526</u>	<u>\$ 635</u>
Grand Total - All Funds			
Receipts, per the Agency's Records	\$ 1,109,780	\$ 3,648,598	\$ 118,284
Deposits in Transit, End of the Fiscal Year	9	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,109,789</u>	<u>\$ 3,648,598</u>	<u>\$ 118,284</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Fiscal Year 2019 Compared to Fiscal Year 2020

Indoor Radon Mitigation Fund – 191

U.S. Environmental Protection Agency

The agency added The Food and Drug Administration Laboratory Flexible Funding Model funds this year resulting in an increase of \$304 thousand during FY2020.

Nuclear Civil Protection Planning Fund – 484

Federal Emergency Management Agency – PDM

The \$3.7million increase in receipts was a result of increases in subrecipient requests for reimbursement for mitigation projects.

Federal Aid Disaster Fund – 491

Federal Emergency Management

During FY20 the agency saw an increase of \$12 million in receipts primarily due to payment for Public Assistance grants from FEMA related to flooding.

Prior Year Refunds

During FY20 there were significantly fewer refunds from grantees resulting in decrease of \$542 thousand.

Disaster Response and Recovery Fund – 667

General Revenue Fund Transfer Other Revenue

A fund transfer of \$3 million was received to help support the agency's response and recovery from flood response.

Federal Emergency Management Agency

Federal receipts increased for the Public Assistance Grant Programs in FY2020 by \$974 thousand due to the Flood of 2019.

Other state relief

The amount of funds for other State relief decreased by \$1.3 million from FY19 to FY20 as the COVID pandemic of FY20 was primarily funded with federal funds and the deposit of Coronavirus Relief Funds.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Disaster Response and Recovery Fund – 667

Federal Stimulus Package

This was two deposits totaling \$3.5 billion of Federal of Coronavirus Relief Funds received on behalf of the State of Illinois. This program did not exist in FY19.

Homeland Security Emergency Preparedness Trust Fund – 710

U.S. Department of Justice

The agency began using a different source revenue/GL code for their receipts. The original code was tied to the Department of Justice and was changed to be tied to FEMA funding listed as “Federal Government” resulting in what appears to be a significant decrease but is not. This resulted in a decrease of revenue of \$79.6 million in this line item and a \$72.6 million increase in Federal Government receipts.

Federal Government

The agency began using a different source revenue/GL code for their receipts. The original code was tied to the “U.S. Department of Justice” and was changed to “Federal Government” be tied to FEMA funding. This resulted in an increase of revenue of \$72.6 million in this line item and a \$79.6 million decrease U.S. Department of Justice receipts.

Fiscal Year 2020 Compared to Fiscal Year 2021

Radiation Protection Fund – 067

Radon Mitigation Installer Tag

The \$306 thousand increase is attributable to the growth in the radon industry and an increase in tag sales driven which are by market demands.

Indoor Radon Mitigation Fund - 191

U.S. Environmental Protection Agency

The FY21 decrease of \$374 thousand is due to variations in grant funding levels and the sub recipient spending patterns.

State Coronavirus Urgent Remediation Emergency – 0324

Federal Stimulus Package

The FY21 \$228 million increase was due to deposits of funds from the American Rescue Plan Act which contained new Federal grants.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Nuclear Civil Protection Planning Fund – 484

Federal Emergency Management Agency – PDM

IEMA did not receive an FY20 award for the Pre-disaster Mitigation Program which resulted in a decrease in federal receipts for FY21 of \$3.3 million.

Federal Aid Disaster Fund – 491

Federal Emergency Management Agency

FY21 increases of \$459 million were the result of two large federally declared disasters resulting in FEMA public assistance grants related to flooding and COVID 19.

Federal Civil Preparedness Administrative Fund – 497

Federal Department of Transportation

There was a decrease of \$326 thousand due to variations in receipts for this fund depending on costs submitted for reimbursement and the timing of federal draws.

Disaster Response and Recovery Fund – 667

General Revenue Fund Transfers – Other Revenue

The decrease of \$3 million is related to the one-time transfer of \$3 million received in FY2020 for Flood response.

Federal Emergency Management Agency

Federal Public Assistance Grants receipts increased in FY21 by \$274 million, due reimbursement for expenses for two federally declared disasters, the Spring Flood of 2020 and the Covid-19 Pandemic.

Other state relief

In FY21 deposits for other state relief decreased by \$389 thousand due to the receipt of federal funds for the State's COVID response.

Federal Stimulus Package

The decrease of \$3.5 billion is a direct result of the one-time receipt of \$3.5 billion in federal stimulus funds in FY2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021**

Disaster Response and Recovery Fund – 667

Prior Year Refunds

Due to the large volume of spending at the end of FY20 and into FY21 there were several overpayments for the COVID disaster that were refunded resulting in an increase of \$1.5 million in FY2021.

Homeland Security Emergency Preparedness Trust Fund – 710

Federal Government

The agency began using a different source revenue/GL code for their receipts in FY2020 resulting in an increase of \$23.1 million in FY2021. The original code was tied to the “U.S. Department of Justice” and was changed to “Federal Government” be tied to FEMA funding.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2021**

(IN THOUSANDS)

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2020					
Property					
Land and Land Improvements	\$ 670	\$ -	\$ -	\$ -	\$ 670
Buildings and Building Improvements	14,973	-	-	-	14,973
Equipment	30,453	4,340	368	(1,664)	32,761
Total	<u>\$ 46,096</u>	<u>\$ 4,340</u>	<u>\$ 368</u>	<u>\$ (1,664)</u>	<u>\$ 48,404</u>
Capital Leases					
Buildings and Building Improvements	\$ 80	-	-	(80)	\$ -
Equipment	-	-	-	-	-
Total	<u>\$ 80</u>	<u>-</u>	<u>-</u>	<u>(80)</u>	<u>-</u>
FISCAL YEAR 2021					
Property					
Land and Land Improvements	\$ 670	\$ -	\$ -	\$ -	\$ 670
Buildings and Building Improvements	14,973	9,810	-	-	24,783
Equipment	32,761	10,383	563	(1,114)	41,467
Total	<u>\$ 48,404</u>	<u>\$ 20,193</u>	<u>\$ 563</u>	<u>\$ (1,114)</u>	<u>\$ 66,920</u>
Capital Leases					
Buildings and Building Improvements	\$ -	-	-	-	-
Equipment	-	-	-	-	-
Total	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note 1: These balances were obtained from the Agency's records and have been reconciled to the Agency's quarterly *Agency Report of State Property* reports submitted to the Office of State Comptroller for the two years ended June 30, 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Functions

The establishing authority for the Illinois Emergency Management Agency (Agency) is the Illinois Emergency Management Agency Act (20 ILCS 3305) and the Nuclear Safety Law of 2004 (20 ILCS 3310). In addition, the Agency has additional duties as described in Chapter 420 of the Illinois Compiled Statutes. These laws establish the Agency's responsibilities for Statewide emergency management and regulation of nuclear safety. These responsibilities include the following:

1. coordinating the overall emergency management program of the State;
2. cooperating with local governments, the federal government, and any public or private agency or entity in implementing emergency management programs for mitigation, preparedness, response, and recovery;
3. developing a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with the Nuclear Safety Law of 2004 (20 ILCS 3310/65) and in development of the Illinois Nuclear Safety Preparedness Program in accordance with the Illinois Nuclear Safety Preparedness Act (420 ILCS 5/8);
4. coordinating with the Department of Public Health with respect to planning for and responding to public health emergencies;
5. preparing, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters;
6. promulgating rules and requirements for local government emergency operations plans that are not inconsistent with, and are at least as stringent as, applicable federal laws and regulations;
7. reviewing and approving, in accordance with Agency rules, emergency operations plans for those local governments required to have an emergency services and disaster agency;
8. promulgating rules and requirements for local government emergency management exercises of the emergency operations plans;
9. determining requirements of the State and its local governments for food, clothing, and other necessities in event of a disaster;
10. establishing a register of persons with types of emergency management training and skills in mitigation, preparedness, response, and recovery;
11. establishing a register of government and private response resources available for use in a disaster;
12. expanding the Earthquake Awareness Program and its efforts to distribute earthquake preparedness materials;
13. disseminating information on water levels for rivers and streams and any other data pertaining to potential flooding;
14. developing agreements with medical supply and equipment firms to supply resources as are necessary to respond to a disaster;
15. developing and implementing a community outreach program to promote awareness among the State's parents and children of child abduction prevention and response;

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**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021**

16. awarding grants to health care facilities that are outside of cities that have populations in excess of 1,000,000;
17. conducting surveys and preparing and publishing lists of sites in the State where nuclear waste has been deposited, treated, or stored;
18. monitoring nuclear waste processing, use, handling, storage, and disposal practices in the State and determining existing and expected rates of production of nuclear wastes; and,
19. compiling and making available to the public an annual report identifying the type and quantities of nuclear waste generated, stored, treated, or disposed of within the State.

Anti-Terrorism Planning and Response

The Illinois Terrorism Task Force (ITTF) serves as the state homeland security strategic planning and policy body for the U.S. Department of Homeland Security grant programs. The task force represents more than 60 agencies, including federal, state, local, private sector, and non-governmental organizations—all collaborating to achieve and sustain risk-based target levels of capability to prevent, protect against, respond to, and recover from acts of terrorism and to minimize the impact on lives, property, and the economy. The goal is to develop a strategy for competitive grants to assist local emergency response agencies in complying with homeland security laws, policies, protocol, and procedures.

Source of Funds: General Revenue Fund, September 11th Fund, Homeland Security Emergency Preparedness Trust Fund

	Fiscal Year		
	2021	2020	2019
Total expenditures - all sources (in thousands)	\$113,515.3	\$88,260.1	\$82,045.6
Total expenditures - state appropriated funds (in thousands)	\$113,515.3	\$88,260.1	\$82,045.6
Amount of homeland security grant dollars disbursed to units of local government, other state agencies, and non-for-profit groups (in millions)	102.5	79.2	72.8
Average monthly full-time equivalents	24.5	24	26.6

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Disaster Recovery and Risk Reduction

The Bureau of Preparedness and Grants Administration (PGA) serves as the core of IEMA's function of coordinating emergency preparedness programs and delivering disaster assistance in support of local governments throughout the state. PGA assists state and local entities with emergency preparedness and recovery planning for all natural and manmade hazards and disasters, including the Illinois Plan for Radiological Accidents. In addition, PGA provides financial assistance through three disaster programs: individual assistance (individuals and households); public assistance (grants to state agencies, local governments, and certain private nonprofit organizations) for debris removal, emergency protective measures, and permanent restoration of public facilities; and hazard mitigation assistance to reduce the impact of future disasters. This program does the following:

Disaster Assistance - Assist communities with damage assessments. Coordinate disaster assistance and perform damage assessments with federal, state, and local partners. Apply for federal assistance, manage grants, and gather disaster costs. Assist in recovery efforts, covering losses.

Disaster Coordination - Coordinate state resources and expertise in the disaster response effort. Work closely with the Federal Emergency Management Agency (FEMA) and Small Business Administration (SBA) to provide disaster assistance to individuals, businesses, and government entities following a presidential disaster declaration. Gather information; receive and coordinate requests for resources; coordinate response efforts with state, local, and federal partners; coordinate with NGAs; provide state assets; and prioritize resource requests. Minimize loss of life and property.

Hazardous Materials - Provide assistance to Local Emergency Planning Committees (LEPCs) in plan development and management of federally required hazardous chemical inventory. Prepare an emergency operations plan and participate in evaluation. Evaluate and administer grants to LEPCs. Train first responders to safely handle hazardous materials and assist communities in planning and developing hazardous material response plans. Gather and make available data on hazardous materials statewide. Collect information on chemicals used and stored in Illinois.

Mitigation Program - Strive to build disaster-resistant communities through such actions as floodplain property acquisition programs and wind-resistant construction. Risk analyzing, planning, and partnering with local jurisdictions on projects. Minimize post-disaster disruptions, create safer communities, and lessen the financial impact on communities. Reduce loss of life and property, lessen the impact of disasters, and recover from disasters more rapidly.

Radiological Emergency Preparedness - Plan and develop procedures for responding to radiological emergencies at nuclear facilities. Demonstrate the ability to respond to a radiological emergency. Plan, train, develop, and participate in evaluated exercises; provide grants; inform and educate the public; coordinate with local governments, FEMA, and Exelon. Prepare/train medical workers and organizations for a radiological response. Obtain federal approval of the Radiological Emergency Preparedness (REP) Program. Maintain public health and safety surrounding nuclear power plants.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Source of funds: General Revenue Fund, Emergency Planning and Training Fund, Nuclear Civil Protection Planning Fund, Federal Aid Disaster Fund, Federal Civil Preparedness Administrative Fund, Nuclear Safety Emergency Preparedness Fund

	Fiscal Year		
	2021	2020	2019
Total expenditures - all sources (in thousands)	\$605,669.9	\$33,241.2	\$23,195.1
Total expenditures - state appropriated funds (in thousands)	\$605,669.9	\$33,241.2	\$23,195.1
Average monthly full-time equivalents	75.5	26.6	23.3
Percentage of disaster assistance requests fulfilled	100%	100%	100%
Percentage of counties with Chemical Emergency Plans	96%	96%	96%
Percentage of counties with approved mitigation plans	66%	46%	60%
Number of emergency responders prepared to respond to radiological emergencies	1,089	1,837	2,609
Dollars disbursed to individuals to help recover from disasters (in thousands)	\$0.00	\$0.00	\$0.00
Dollars disbursed to local governments to help recover from disasters (in thousands)	\$466,481.7	\$6,392.1	\$295,413.0
Dollars disbursed to businesses to help recover from disasters (in thousands)	\$0.00	\$0.00	\$0.00

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Environmental Radiation Safety

IEMA's Bureau of Environmental Safety (BES) provides for the safety of the citizens of Illinois by protecting them from unnecessary exposure to naturally occurring and man-made sources of ionizing radiation in the environment. BES monitors environmental radiation levels at nuclear power stations, low-level waste disposal sites, and other major nuclear facilities in the state; coordinates cleanup activities; and tracks low-level radioactive waste produced in Illinois. BES also provides safety inspections and security escorts for spent nuclear fuel and other high-profile nuclear shipments and coordinates statewide preventive detection programs for identification of uncontrolled nuclear materials in commerce. BES maintains a well-trained radiological response staff and well-equipped radio-chemistry and nuclear calibration laboratories for the support of agency programs related to effluent monitoring, response to radiological incidents or accidents, and homeland security functions related to nuclear threats. This program includes the following:

Environmental Monitoring - Collects environmental samples from various media from the areas surrounding nuclear power plants, radioactive waste sites, and other facilities in Illinois. The laboratories analyze ground and surface water samples from radioactive waste sites and water, milk, and vegetation samples from the environs of nuclear power stations and major nuclear facilities. Makes protective recommendations to the public. Protects citizens from unnecessary exposure to naturally occurring and manmade sources of ionizing radiation.

Escort, Incident Response, and Preventative Radiological Nuclear Detection - Provide safety inspections and security escorts for spent nuclear fuel and other high-profile nuclear shipments. Coordinate activities with the Nuclear Regulatory Commission, Department of Transportation, Illinois Commerce Commission, and Illinois State Police. Provide response capabilities for response to incidents or accidents involving radioactive materials in transit. Conduct radiological surveys of shipments and train and equip first responders. Ensure proper cleanup of contaminate sites and ensure safe decommissioning and removal of radioactive materials. Inspect shipments of high level waste (HLW), transuranic waste (TRU), and spent nuclear fuel (SNF). Train first responders, equip first responders, and respond to alarms. Enhance safety of spent nuclear fuel shipments. Protect citizens from the potential of radiation-related transportation incidents. Ensure proper cleanup of contaminated sites and safe decommission and removal of radioactive materials.

Low-Level Radioactive Waste (LLRW), Decommissioning, and Site Cleanup - Track and survey LLRW generators within the Central Midwest Compact. Review and approve decommissioning plans for licensees seeking termination. Monitor progress of decommissioning, including conducting post-remedial surveys, sampling, and monitoring. Contaminated site remediation, sampling, and analysis. Creates a safe environment for citizens.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Source of Funds: General Revenue Fund, Nuclear Safety Emergency Preparedness Fund, Sheffield February 1982 Agreed Order Fund, Low Level Radioactive Waste Facility Development and Operation Fund

	Fiscal Year		
	2021	2020	2019
Total expenditures - all sources (in thousands)	\$7,176.9	\$12,328.2	\$11,362.7
Total expenditures - state appropriated funds (in thousands)	\$7,176.9	\$12,328.2	\$11,362.7
Average monthly full-time equivalents	37.7	44.6	41.7
Percentage of spent nuclear fuel (SNF), transuranic (TRU), and highway route controlled quantity (HRCQ) shipments escorted and inspected	100%	100%	100%
Percentage of LLRW generators in compliance	100%	100%	100%
Percentage of samples collected at established facilities and sites monitored and data analyzed	100%	100%	100%
Percentage of reported facility monitor alarms, allegations, and incidents responded to	100%	100%	100%

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Nuclear Facility Safety

To minimize risk to the public due to radiological hazards posed by Illinois' nuclear facilities, radiological accidents, and acts of radiological terrorism. The Bureau of Nuclear Facility Safety's (BNFS) mission strategy is to develop, maintain, improve, and implement programs designed to reduce public risk by minimizing the probability of a nuclear or radiological accident and, in the event that a nuclear or radiological accident or terrorist event has occurred, minimize the radiological consequences to the public. This program consists of the following:

Nuclear Evaluation, Monitoring, and Response - Assess public health radiological effects from nuclear facilities and acts of terrorism. Design and exercise nuclear facility emergency planning and training standards, terrorist emergency planning exercises, and radiological emergency response technical team training programs and specify and maintain expert emergency response radiological assessment teams. Develop, fabricate, implement and maintain, at high reliability, the Agency's computer-based Remote Monitoring System (RMS) that continuously monitors, in real time, Illinois nuclear facility critical safety functions and environmental radioactive releases. This area also

1. Analyzes station data, assesses potential nuclear incidents, develops dose projections, dispatches field teams, collects field samples, monitors the public for radiation, assists hospitals in establishing contamination control protocols, assists with surveys of potentially contaminated patients and staff, and maintains the Radiological Emergency Assessment Center (REAC) and Radiological Assessment Field Team (RAFT). Staffs, trains, and maintains Reactor Data Link (RDL) codes. Evaluates plant conditions; plans, trains, exercises, installs, maintains, and upgrades Radiological Monitoring System (RMS) equipment and equipment calibration; and maintains 24/7 RMS communications. Supports state liaison duties at nuclear power plants, technical support centers, and the Emergency Operations Facility.
2. Maintains full-time staff on-site presence at each nuclear power plant in Illinois and conducts independent reactor safety inspections. Coordinates inspections with the Nuclear Regulatory Commission (NRC). Inspects and certifies pressure vessels at nuclear power plants.
3. Responds to nuclear facility and other radiological emergencies and events, performs reactor and environmental analysis, and supports state liaison duties at Nuclear Power Plant (NPP) Technical Support Centers and the Emergency Operations Facility and other critical Illinois facilities in the event of a radiological emergency.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Source of Funds: General Revenue Fund, Nuclear Safety Emergency Preparedness Fund

	Fiscal Year		
	2021	2020	2019
Total expenditures - all sources (in thousands)	\$4,592.0	\$4,187.5	\$4,977.8
Total expenditures - state appropriated funds (in thousands)	\$4,592.0	\$4,187.5	\$4,977.8
Average monthly full-time equivalents	23.1	20.1	23.6
Percentage of FEMA-evaluation objectives met	100%	100%	100%
Percentage of radiological task force participating in exercises	100%	33.33%	100%
Number of nuclear power plant inspections	621	660	738

Radiation Safety

The bureau is responsible for evaluating the safe use of radiation sources in Illinois. Under the Radiation Protection Act, the Radon Industry Licensing Act, and related sections of the Illinois Administrative Code, the bureau's programs reduce radiation risks to the public through the registration and inspection of radiation-producing machines, certification of industrial radiographers, accreditation of medical radiation technologists, and the licensing and inspection of radon service providers and users of radioactive materials. The area licenses and regulates the safe use of radioactive materials, works closely with the Nuclear Regulatory Commission (NRC) to perform security inspections of licensees possessing large amounts of radioactive materials, is responsible for the registration and inspection of radiation-producing machines and laser systems and certifies mammography facilities and registers and accredits medical radiation technologists and industrial radiographers.

Also, the bureau provides information regarding radon and its effects to the general public and is responsible for the licensing of inspection entities that provide radon measurement and mitigation services to the general public.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Source of Funds: General Revenue Fund, Radiation Protection Fund, Indoor Radon Mitigation Fund

	Fiscal Year		
	2021	2020	2019
Total expenditures - all sources (in thousands)	\$7,923.4	\$8,984.4	\$8,354.4
Total expenditures - state appropriated funds (in thousands)	\$7,923.4	\$8,984.4	\$8,354.4
Average monthly full-time equivalents	21.7	45.0	38.5
Percentage of x-ray facilities in compliance on initial inspection	99%	97.5%	97.4%
Number of homes mitigated for radon	19,932	12,794	14,035
Percentage of radioactive materials licensees in compliance on initial inspection	100%	97.5%	100%

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AVERAGE NUMBER OF EMPLOYEES
For the Two Years Ended June 30, 2021

The following table presents the average number of employee equivalents, by fund, for the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>AVERAGE FULL-TIME EMPLOYEE EQUIVALENTS</u>			
General Revenue Fund – 001	22.3	16.3	17
Radiation Protection Fund – 067	35.9	33.9	28
State CURE - 0324	7.9	-	
Nuclear Civil Protection Planning Fund – 484	1.9	-	-
Federal Aid Disaster Fund – 491	6.4	8.1	5
Federal Civil Preparedness Administrative Fund – 497	0.2	0.3	-
Homeland Security Emergency Preparedness Trust Fund – 710	23.8	24.0	27
Nuclear Safety Emergency Preparedness Fund – 796	78.4	75.2	74
Low-Level Radioactive Waste Facility Development and Operation Fund – 942	1.8	1.6	2
Total Average Full-time Employee Equivalents	<u>178.6</u>	<u>159.4</u>	<u>153</u>

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COST STATISTICS
For the Fiscal Year Ended June 30,

	2021	2020	2019
Fleet Management			
CMS Lend Lease	272,400	285,750	303,600
Personnel Services	410,664	535,100	496,532
Fuel	153,319	169,265	121,826
Total Operating Costs	\$ 836,383	\$ 990,115	\$ 921,958
FTE Staff	3.0	3.5	3.0
Grant Administration			
Personnel	2,471,124	1,833,367	1,100,700
Contractual	238,085	350,162	337,142
Travel	2,626	18,548	25,685
Commodities	13,201	2,552	3,485
Equipment	45,902	-	19,171
Telecomm	31,650	20,232	40,231
Total Operating Costs	\$ 2,802,588	\$ 2,224,861	\$ 1,526,414
FTE Staff	18.5	11.8	9.1
Grant sub-awards			
Preparedness and Response (0001)	4,448,722	4,951,896	2,215,815
CURE (0324)	127,334,360	-	-
Pre-disaster mitigation (0484)	700,242	3,107,889	297,494
Flood mitigation assistance (0484)	-	1,719,693	651,180
Public Assistance (0491)	597,946,446	14,816,066	237,211
Hazard Mitigation (0491)	19,107	801,364	10,740,083
Hazardous Materials Emergency Preparedness (0497)	475,254	630,635	592,635
September 11th (0588)	143,350	499,820	415,822
Disaster Response and Recovery (0667)	214,756,834	438,528,185	3,445,690
Emergency Preparedness Grant Program (0710)	8,021,937	3,621,702	10,889,731
State Homeland Security Program (0710)	12,457,142	14,159,818	15,130,259
Urban Area Security Initiative (0710)	77,381,712	56,092,451	49,340,726
Overall Hazard Benefit-Cost Ratios			
Riverline Flood	\$7:1	\$7:1	\$7:1
Wind	\$5:1	\$5:1	\$5:1
Earthquake	\$3:1	\$3:1	\$3:1
Wildland-Urban Interface Fire	\$3:1	\$3:1	\$3:1

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COST STATISTICS
For the Fiscal Year Ended June 30,

	2021	2020	2019
Grant Administration			
Public Assistance Grants			
Disaster 4489 - Covid Response - Local Projects Obligated	171,999,093	-	-
Disaster 4489 - Covid Response - Local - # of Projects	594	-	-
Average Project Award	289,561	-	-
Disaster 4489 - Covid Response - IEMA Projects Obligated	268,746,958	-	-
Disaster 4489 - Covid Response - # of Projects	68	-	-
Average Project Award	3,952,161	-	-
Disaster 4461 - Spring Flood of 2019 - Local Projects Obligated	27,918,877	5,888,182	-
Disaster 4461 - Spring Flood of 2019 - # of Projects	416	235	-
Average Project Award	67,123	25,056	-
Disaster 4461 - Spring Flood of 2019 - IEMA Projects Obligated	1,347,216	8,608,383	-
Disaster 4461 - Spring Flood of 2019 - # of Projects	1	10	-
Average Project Award	1,347,216	860,838	-
Information Technology			
Personnel	2,945,430	2,764,574	2,485,541
Contractual	1,381,636	1,146,279	1,049,659
Travel	4,669	2,804	3,016
Commodities	3,023	2,022	329
Equipment	4,513	5,056	149
EDP	1,328,879	369,261	227,313
Telecomm	191,548	216,506	224,647
Total Operating Costs	\$ 5,859,698	\$ 4,506,502	\$ 3,990,654
FTE Staff	16.0	15.0	15.5
Nuclear Facility Safety Branch			
Personnel	3,729,903	3,812,204	4,368,198
Contractual	281,645	225,894	211,306
Travel	6,170	22,995	20,591
Commodities	40,334	38,848	35,448
Equipment	17,637	104,072	160,390
Telecomm	71,173	85,395	114,780
Total Operating Costs	\$ 4,146,862	\$ 4,289,408	\$ 4,910,713
FTE Staff	18.4	18.2	23.8

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COST STATISTICS
For the Fiscal Year Ended June 30,**

	2021	2020	2019
Nuclear Facility Safety Branch			
% Time operable during year -Gaseous Effluent Monitoring System	100	100	100
Age of Gaseous Effluent Monitoring System	26	25	24
% Time operable during year - Gamma Detection Network	98	98	99
Age of Gamma Detection Network	12	11	10
Engineering change management tickets opened	28	31	31
Engineering change management tickets completed	25	19	13
Engineering configuration assessment requests opened	34	13	1
Engineering configuration assessment request closed out.	19	5	0
% Scheduled maintenance of gaseous effluent monitoring system that was completed	79	81	95
% Scheduled maintenance of gamma detection network that was completed	95	96	94
Level 4 remote monitoring system norifications (Non-IT)	353	333	145
Level > 4 remote monitoring system notifications (Non-IT)	373	125	157
Total Reactor safety inspections planned	244	244	286
Total Reactor safety inspections completed	222	254	298
Percentage completed	91	104	104
ASME/ISI inspections planned	37	8	10
ASME/ISI inspections completed	37	8	10
Percentage completed	100	100	100
Boiler Inspections planned	393	416	471
Boiler Inspections completed	393	390	441
Percent completed.	100	94	94
Radiation Measurement and Analysis Branch			
Personnel	1,913,413	1,781,309	1,772,085
Contractual	131,164	100,581	312,244
Travel	246	1,704	246
Commodities	81,658	70,411	68,619
Equipment	194,842	55,142	24,629
Telecomm	11,407	12,270	9,229
Architectural/Engineering Fees	-	8,272	156,512
Total Operating Costs	\$ 2,332,730	\$ 2,029,689	\$ 2,343,564
FTE Staff	10.8	10.0	11.0

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COST STATISTICS
For the Fiscal Year Ended June 30,

	2021	2020	2019
Radiation Measurement and Analysis Branch			
Number of Environmental Samples Gathered	1,236	1,826	1,379
Number of Environmental Samples Tested	2,363	2,125	3,022
Internal Calibration of Instruments	1,280	1,338	2,898
External Calibration of Instruments	4	7	12
Age of Calibration Lab	31	30	29
Estimated Cost to Replace Calibration Lab	2,865,000	2,865,000	2,865,000
Electronic Products Branch			
Personnel	2,391,390	2,234,907	2,143,283
Contractual	41,767	25,265	53,689
Travel	7,969	5,736	11,859
Commodities	675	788	340
Equipment	-	-	12,135
Telecomm	15,238	16,513	10,977
Total Operating Costs	\$ 2,457,039	\$ 2,283,209	\$ 2,232,283
FTE Staff	14.4	13.5	13.1
Industrial Radiography Certifications Issued	400	400	589
Laser Registrations Issued	1,454	1,410	1,360
Mammography Facility Certifications	336	339	350
Mammography Facility Inspections Performed	391	268	333
Radiation Technologist Accrediations	7,537	7,014	7,665
Radiation Machine Registrations	10,786	10,954	10,995
Radiation Machine Inspections Performed	4,705	2,792	3,776
Diagnostic Imaging Specialist and Therapeutic Radiological Physicist Registrations	682	620	550
Radioactive Materials Branch			
Personnel	2,541,042	2,505,612	2,081,078
Contractual	2,140	1,848	3,600
Travel	773	5,217	9,103
Commodities	1,704	248	4,480
Equipment	411	-	45
Telecomm	16,736	18,456	11,152
Total Operating Costs	\$ 2,562,806	\$ 2,531,381	\$ 2,109,458
FTE Staff	15.8	15.0	13.3

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COST STATISTICS
For the Fiscal Year Ended June 30,**

	2021	2020	2019
Radioactive Materials Branch			
Number of licensing actions performed	646	537	500
Number of inspections performed	339	434	215
Environmental Management Branch			
Personnel	1,923,629	1,693,688	1,590,785
Contractual	55,327	43,582	53,444
Travel	1,060	8,176	10,854
Commodities	17,720	17,481	20,923
Equipment	8,369	-	27,991
Telecomm	22,459	22,780	18,165
Total Operating Costs	\$ 2,028,564	\$ 1,785,707	\$ 1,722,162
FTE Staff	12.0	10.0	10.0
Annual LLRW Fees for Operating Reactors	330,000	330,000	330,000
Chemical Conversion of Uranium Facility Fees	-	-	-
Spent Nuclear Fuel Storage Fees	25,000	25,000	25,000
Spent Nuclear Fuel Shipments to and from Facility Within the State	23,700	15,000	17,000
Spent Nuclear Fuel Escorts	66,425	78,425	146,925
Radon program	521,627.00	423,633.00	177,001.00
Radiological Preparedness Branch			
Personnel	2,517,416	1,789,377	1,146,572
Contractual	32,011	5,613	16,870
Travel	2,329	18,089	19,964
Commodities	10,525	8,452	11,431
Equipment	2,977	14,107	69,159
Telecomm	16,912	18,098	6,712
Total Operating Costs	\$ 2,582,170	\$ 1,853,736	\$ 1,270,708
FTE Staff	16.0	14.8	8.0
REP Grants	650,000	650,000	650,000
Number of Exercises Conducted	1	4	7
Number of Exercise Participants	90	294	756
Number of Trainings Conducted	43	74	148
Number of Training Participants	981*	1301*	2,043

*numbers lower than normal due to the pandemic

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COST STATISTICS
For the Fiscal Year Ended June 30,

	2021	2020	2019
Emergency Operations			
Personnel	5,189,510	5,426,400	5,089,575
Contractual	24,196	121,882	15,071
Travel	35,312	28,965	46,298
Commodities	2,207	9,328	5,199
Equipment	13,139	11,008	7,058
Telecomm	244,506	197,328	199,784
Total Operating Costs	\$ 5,508,870	\$ 5,794,911	\$ 5,362,985
FTE Staff	35.5	30.5	32.8
Training and Exercise			
Number of Trainings	75	75	119
Number of Training Participants	1,125	825	1,785
Number of Exercises IEMA Participated	12	17	12
Number of AAR/IPs approved	88	58	154
Number of Real World Events Responded To	-	5	1
Personnel	4	2	2
Interagency Strategic Planning Cell			
Personnel (IEMA)	4	4	1
Personnel (external agency partners)	4	2	-
Plans updated/ created	75	45	-
Fiscal Operations			
Personnel	1,675,269	1,282,192	1,325,088
Contractual Services	467,570	91,622	9,063
Travel	-	-	1,009
Commodities	2,067	1,887	1,852
Equipment	-	1,300	22,010
Telecomm	36,243	73,236	66,085
Total Operating Costs	\$ 2,181,149	\$ 1,450,237	\$ 1,425,107
FTE Staff	15.6	9.9	10.0
Number of Vouchers Processed	15,586	11,921	9,285
Number of Receipts Deposited	23,700	22,344	14,376
Number of Contracts Obligated	1,054	1,662	552

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
DISCLOSURE OF EMERGENCY PURCHASE
For the Two Years Ended June 30, 2021**

Fiscal Year 2020

Threat to Public Health or Safety

Coronavirus Disaster Recovery

Due to the Coronavirus Disease 2019 (COVID-19) pandemic beginning on January 20, 2020, that prompted Gubernatorial Proclamations covering the entire state of Illinois, the Illinois Emergency Management Agency (IEMA) required a vendor to provide expertise and assistance to units of State and Local government impacted by COVID-19 with disaster recovery planning and related services. Services include but are not limited to the collection of, assistance of and preparation of documents for FEMA Grants, Coronavirus Relief Funds, and any other federal funds related to the COVID-19 pandemic of 2020 that State or local governments may be eligible for, that would flow through the Illinois Emergency Management Agency. The vendor will be required to turn over this supporting data and documentation as needed to meet FEMA and other federal agency deadlines, as directed by IEMA, and also at the conclusion of this contract. The data shall be in a format acceptable to the Federal Government. The vendor may be required to assist in the audits of those documents.

The contract was with Innovative Emergency Management Incorporated, and the final cost of the contract was at \$1,705,551.85.

Note: IEMA did not have any reportable activity in Fiscal Year 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Year Ended June 30,

OPERATIONAL DIVISION	<u>2021</u>	<u>2020</u>	<u>2019</u>
Director/Assistant Director			
Overtime Hours Paid	154.0	364.0	150.8
Compensatory Hours Granted	155.3	2,304.5	640.5
Total	<u>309.3</u>	<u>2,668.5</u>	<u>791.3</u>
Value of Overtime Hours Paid	\$ 10,913	\$ 29,098	\$ 10,325
Value of Compensatory Hours Granted	12,415	186,629	45,632
Total Costs	<u>\$ 23,328</u>	<u>\$ 215,727</u>	<u>\$ 55,957</u>
Chief of Staff			
Overtime Hours Paid	70.0	33.5	107.3
Compensatory Hours Granted	133.5	928.3	468.0
Total	<u>203.5</u>	<u>961.8</u>	<u>575.3</u>
Value of Overtime Hours Paid	\$ 6,115	\$ 1,428	\$ 7,488
Value of Compensatory Hours Granted	10,693	74,691	33,463
Total Costs	<u>\$ 16,808</u>	<u>\$ 76,119</u>	<u>\$ 40,951</u>
Human Capital Management			
Overtime Hours Paid	234.8	2.5	-
Compensatory Hours Granted	268.0	437.5	93.8
Total	<u>502.8</u>	<u>440.0</u>	<u>93.8</u>
Value of Overtime Hours Paid	\$ 15,176	\$ 150	\$ -
Value of Compensatory Hours Granted	18,480	27,491	5,391
Total Costs	<u>\$ 33,656</u>	<u>\$ 27,641</u>	<u>\$ 5,391</u>
Legal			
Overtime Hours Paid	421.0	703.5	141.5
Compensatory Hours Granted	226.3	683.3	112.0
Total	<u>647.3</u>	<u>1,386.8</u>	<u>253.5</u>
Value of Overtime Hours Paid	\$ 37,001	\$ 60,469	\$ 6,720
Value of Compensatory Hours Granted	21,702	65,064	6,005
Total Costs	<u>\$ 58,703</u>	<u>\$ 125,533</u>	<u>\$ 12,725</u>

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report , the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Year Ended June 30,

	2021	2020	2019
OPERATIONAL DIVISION			
Finance			
Overtime Hours Paid	688.8	485.5	447.5
Compensatory Hours Granted	923.0	1,236.0	440.0
Total	1,611.8	1,721.5	887.5
Value of Overtime Hours Paid	\$ 47,528	\$ 24,841	\$ 27,530
Value of Compensatory Hours Granted	73,461	75,712	27,276
Total Costs	\$ 120,989	\$ 100,553	\$ 54,806
DoIT			
Overtime Hours Paid	331.3	1,703.5	119.3
Compensatory Hours Granted	877.5	1,393.3	1,299.5
Total	1,208.8	3,096.8	1,418.8
Value of Overtime Hours Paid	\$ 28,384	\$ 132,111	\$ 9,337
Value of Compensatory Hours Granted	64,811	104,269	92,503
Total Costs	\$ 93,195	\$ 236,380	\$ 101,840
Preparedness and Grants Administration			
Overtime Hours Paid	1,287.5	282.5	19.0
Compensatory Hours Granted	904.5	643.8	153.5
Total	2,192.0	926.3	172.5
Value of Overtime Hours Paid	\$ 87,597	\$ 19,723	\$ 1,299
Value of Compensatory Hours Granted	67,623	47,613	10,124
Total Costs	\$ 155,220	\$ 67,336	\$ 11,423
Nuclear Safety			
Overtime Hours Paid	622.5	4,131.0	145.0
Compensatory Hours Granted	2,382.3	5,736.5	2,795.3
Total	3,004.8	9,867.5	2,940.3
Value of Overtime Hours Paid	\$ 40,357	\$ 288,469	\$ 11,889
Value of Compensatory Hours Granted	158,914	404,350	186,305
Total Costs	\$ 199,271	\$ 692,819	\$ 198,194

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report , the accountants do not express an opinion or any form of assurance on this report component.

Operations

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Year Ended June 30,

	2021	2020	2019
OPERATIONAL DIVISION			
Overtime Hours Paid	4,359.8	5,110.3	3,869.0
Compensatory Hours Granted	1,756.3	3,293.3	3,025.0
Total	6,116.1	8,403.6	6,894.0
Value of Overtime Hours Paid	\$ 237,195	\$ 312,357	\$ 188,051
Value of Compensatory Hours Granted	116,484	208,558	197,764
Total Costs	\$ 353,679	\$ 520,915	\$ 385,815
Grand Total - Entire Agency			
Overtime Hours Paid	7,975.0	12,796.1	4,969.9
Compensatory Hours Granted	8,047.7	17,360.0	9,169.1
Total	16,022.7	30,156.1	14,139.0
Value of Overtime Hours Paid	\$ 510,266	\$ 868,646	\$ 262,639
Value of Compensatory Hours Granted	544,583	1,194,377	604,463
Total Costs	\$ 1,054,849	\$ 2,063,023	\$ 867,102

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report , the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
DISCLOSURE OF EMERGENCY PURCHASES
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS
For the Two Years Ended June 30, 2021

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations from March 12, 2020, through June 30, 2021. These proclamations allowed the Illinois Emergency Management Agency to waive the requirements of the Illinois Procurement Code to the extent the requirement (1) would have, in any way, prevented, hindered, or delayed necessary action to cope with the COVID-19 pandemic and (2) was not required by federal law. The following procurements were all processed under this waiver granted by the Governor.

Fiscal Year 2021

The Illinois Emergency Management Agency made several emergency purchases related to the statewide response to COVID-19 pandemic in Fiscal Year 2021. These purchases were related to standing up several lines of effort to support the statewide Covid-19 response.

Alternate Care Facilities

The Illinois Emergency Management Agency purchased a variety of goods and services to stand up three alternate care facilities to treat Covid-19 patients at the beginning of the pandemic. The total cost during FY2021 to fully equip these facilities to provide emergency medical care to Illinois residents was \$37,000,000.

Alternate Housing

The Illinois Emergency Management Agency entered into numerous contracts with hotels to house individuals impacted or at risk of contracting Covid-19. Costs included facility rental, medical equipment (wheelchairs/walkers), janitorial services (disinfecting/sanitizing), security, and catering services. Expenditures in FY2021 totaled \$37,000.

Community Based Testing

The Illinois Emergency Management Agency assisted IDPH in the coordination and rollout of the Statewide Covid-19 Testing Program to protect the health and safety of Illinois Citizens. Costs included facility rental, professional staffing, equipment, testing media, supplies, and laboratory analysis. Expenditures in FY2021 totaled \$55,532,000.

Fatality Management

The Illinois Emergency Management Agency provided fatality management assistance to state and local governments by providing body bags and renting refrigerated trailers for use as temporary mortuaries. Expenditures in FY2021 totaled \$159,000.

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STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
DISCLOSURE OF EMERGENCY PURCHASES
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For the Two Years Ended June 30, 2021

Meals (Ready to Eat)

The Illinois Emergency Management Agency provide MREs to individuals impacted by the Covid-19 pandemic. These meals were purchased to replenish the state stockpile and were distributed to local food pantries, the homeless, and individuals in isolation due to the negative impacts of the Covid-19 pandemic. Expenditures in FY2021 totaled \$27,000.

Personal Protective Equipment

The Illinois Emergency Management Agency purchased Personal Protective Equipment (PPE) to replenish the state stockpile for distribution to first responders. PPE included, but was not limited to, eye protection, protective clothing, N-95/KN-95 masks, surgical masks, cloth face masks, medical gowns, nitrile gloves, hand sanitizer, and disinfectant. Expenditures in FY2021 totaled \$22,933,000.

Warehousing and Distribution

The Illinois Emergency Management Agency purchased warehouses to support the storage and distribution of the state stockpile. Two warehouses were purchased in December 2020, one in Rochelle, Illinois, and one in Pana, Illinois. The warehouses will be used for the storage and distribution of the state stockpile of PPE, Medical Equipment and supplies purchased to support the state's response to the Covid-19 pandemic. Other expenditures included utilities, supplies, security, and transportation costs. Expenditures in FY2021 totaled \$16,038,000.

Statewide Messaging:

The Illinois Emergency Management Agency procured advertising services from three vendors, GMMB Inc., Janicek Entertainment, Inc., and O'Keefe, Reinhard & Paul, LLC., to support the statewide communication plan for the Covid-19 Pandemic. Expenditures during FY2021 totaled \$9,664,000.

State Emergency Operations

The Illinois Emergency Management Agency maintained 24/7 operations at the State Emergency Operations Centers (SEOCs) in Springfield and Chicago, Illinois. Costs were incurred for employee travel, supplies, communications, catering, and equipment to support the statewide response to the Covid-19 Pandemic. IEMA also contracted with three vendors Premier Staffing Source, Inc., Innovative Emergency Management, Inc., and Tidal Basin Government Consulting, LLC., to provide management support services. Expenditures for FY2021 totaled \$12,374,000.

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STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
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Mass Vaccination

The Illinois Emergency Management Agency partnered with the Illinois Department of Public Health, Illinois Department of Human Services, Illinois Department of Corrections and Illinois Department of Veterans Affairs to provide free vaccines to Illinois residents. IEMA procured medical support staff, refrigerator/freezers, transport coolers, translation services, facility rental, commodities, and supplies to support the mass vaccination effort. Expenditures for FY2021 totaled \$178,378,000.

Call Center

The Illinois Emergency Management Agency procured IT and VOIP calling support from one vendor, EIP Holdco, Inc., to establish a 24/7 hotline for the Covid-19 Pandemic. Expenditures in FY2021 totaled \$78,000.

Surge Staffing

The Illinois Emergency Management Agency contracted with five vendors (AMN Healthcare, Inc., Favorite Healthcare Staffing, Maxim Healthcare Services, Inc., Nursefinders, Inc., and Staff Care, Inc.) to provide surge staffing at state-owned medical facilities during the Covid-19 Pandemic. Expenditures in FY2021 totaled \$137,000 at state-owned hospitals and \$9,556,000 at state-owned long-term-care facilities.

Fiscal Year 2020

The Illinois Emergency Management Agency made several emergency purchases related to the statewide response to COVID-19 pandemic in Fiscal Year 2020. These purchases were related to standing up several lines of effort to support the statewide Covid-19 response.

Alternate Care Facilities

The Illinois Emergency Management Agency purchased a variety of goods and services to stand up three alternate care facilities to treat Covid-19 patients at the beginning of the pandemic. The total cost during FY2020 to fully equip these facilities to provide medical care to Illinois residents was \$21,780,000.

Alternate Housing

The Illinois Emergency Management Agency entered into numerous contracts with hotels to house individuals impacted or at risk of contracting Covid-19. Costs included facility rental, medical equipment (wheelchairs/walkers), janitorial services (disinfecting/sanitizing), security, and catering services. Expenditures in FY2020 totaled \$7,385,000.

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STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
DISCLOSURE OF EMERGENCY PURCHASES
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS
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Community Based Testing

The Illinois Emergency Management Agency assisted IDPH in the coordination and rollout of the Statewide Covid-19 Testing Program to protect the health and safety of Illinois Citizens. Costs included facility rental, professional staffing, equipment, testing media, supplies, and laboratory analysis. Expenditures in FY2020 totaled \$105,344,000.

Fatality Management

The Illinois Emergency Management Agency provided fatality management assistance to state and local governments by providing body bags and renting refrigerated trailers for use as temporary mortuaries. Expenditures in FY2020 totaled \$308,000.

Meals (Ready to Eat)

The Illinois Emergency Management Agency provide MREs to individuals impacted by the Covid-19 pandemic. These meals were distributed to local food pantries, the homeless, and individuals in isolation due to the negative impacts of the Covid-19 pandemic. Expenditures in FY2020 totaled \$5,516,000.

Personal Protective Equipment

The Illinois Emergency Management Agency purchased Personal Protective Equipment (PPE) for first responders. PPE included, but was not limited to, eye protection, protective clothing, N-95/KN-95 masks, surgical masks, cloth face masks, medical gowns, nitrile gloves, hand sanitizer, and disinfectant. Expenditures in FY2020 totaled \$282,651,000.

Distribution

The Illinois Emergency Management Agency purchased shipping supplies and material handling equipment to support the distribution of equipment, supplies, MRE's, and PPE during the Covid-19 pandemic. Expenditures in FY2020 totaled \$3,519,000.

Statewide Messaging:

The Illinois Emergency Management Agency procured advertising services from one vendor, GMMB Inc., to support the statewide communication plan for the Covid-19 Pandemic. Expenditures during FY2020 totaled \$197,500.

State Emergency Operations

The Illinois Emergency Management Agency maintained 24/7 operations at the State Emergency Operations Centers (SEOCs) in Springfield and Chicago, Illinois. Costs were incurred for employee travel, supplies, communications, catering, and equipment to support the statewide response to the Covid-19 Pandemic. Expenditures for FY2020 totaled \$709,000.

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