



STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

**GUARDIANSHIP AND ADVOCACY
COMMISSION**

**COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2005**

WILLIAM G. HOLLAND

AUDITOR GENERAL

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2005

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AGENCY OFFICIALS

GUARDIANSHIP AND ADVOCACY COMMISSION

Executive Director (effective 10/24/05)	Dr. Mary L. Milano
Acting Executive Director (1/1/03 thru 10/23/05)	Mr. John Wank
General Counsel	Mr. John Wank
Division Directors:	
Office of the State Guardian	Ms. Helen Godlewski Brownfield
Human Rights Authority	Ms. Teresa J. Parks
Legal Advocacy Service	Mr. Jeff Plesko
Director of Fiscal Operations	Ms. Carol Tipsord

Commission Members

As of June 30, 2005, the Commission was comprised of:

Saul J. Morse, Chairperson	
Seymour Bryson, PhD., Vice Chairperson	Dr. M. Jeanne Dolphus Cotton
Glenn Jackson, Secretary/Treasurer	Honorable Don Harmon, State Senator
Kenley R. Wade	Honorable Ira Silverstein, State Senator
Susan B. McMahon	Honorable Todd Sieben, State Senator

Agency offices are located at:

Director and Regional Offices

Office of the Director 421 East Capitol Avenue, Suite 205 Springfield, IL 62701-1797	North Suburban Reg. Office 9511 Harrison Street, W-300 Des Plaines, IL 60016-1565
Office of the Director 160 N. LaSalle Street, Suite S-500 Chicago, IL 60601-3115	East Central Regional Office 423 S. Murray Road Rantoul, IL 61866-2125
Metro East Regional Office 4500 College Avenue, Suite 100 Alton, IL 62002-5051	West Suburban Reg. Office Madden Mental Health Center Hines, IL 60141-7009
Egyptian Regional Office (Choate) #7 Cottage Drive Anna, IL 62906-1669	Peoria Regional Office 5407 N. University, Suite 7 Peoria, IL 61614-4776
Rockford Regional Office 4302 N. Main Street, Suite 108 Rockford, IL 61103-5202	

Satellite Offices

Elgin Mental Health Center 750 S. State Street, C-3 Kilbourne Elgin, IL 60123	Jacksonville Dev. Center 1201 South Main Jacksonville, IL 62650-3339	Tinley Park Mental Health Center Mimosa Hall 7400 W. 183 rd Street Tinley Park, IL 60477
		Read Mental Health Center 4200 N. Oak Park Avenue Building K, Room 36 Chicago, IL 60634-1417



October 31, 2005

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 E. Ash
Springfield, IL 62703-3154

Dear Mr. Holland:

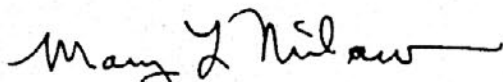
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2004 and June 30, 2005, the Agency has materially complied with the assertions below.

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



Yours very truly,

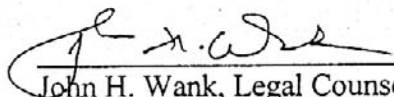
Illinois Guardianship and Advocacy Commission



Dr. Mary L. Milano, Director



Carol Tipsord, Fiscal Officer



John H. Wank, Legal Counsel

COMPLIANCE REPORT

SUMMARY

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

AUDITORS' REPORT

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

SUMMARY OF FINDINGS

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

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

SCHEDULE OF FINDINGS

Item No. Page Description

FINDINGS (STATE COMPLIANCE)

05-1 9 Efficiency Initiative Payments

The Commission did not have any prior year findings.

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on January 17, 2006. Attending were:

Guardianship and Advocacy Commission

Dr. Mary L. Milano, Executive Director

Carol Tipsord, Director of Fiscal Operations

John Wank, General Counsel

Teresa Parks, Director of the Human Rights Authority

Helen Godlewski Brownfield, Director of the Office of the State Guardian

William Scheidemantel, Managing Attorney of the Office of the State Guardian

Gina Rossi, Confidential Assistant to the Executive Director

Office of the Auditor General

Candice Long, OAG Manager

Alison Schertz, OAG Supervisor

Responses to the recommendations were provided by Carol Tipsord, Director of Fiscal Operations, at the exit conference.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the Illinois Guardianship and Advocacy Commission's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2005. The management of the Illinois Guardianship and Advocacy Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Guardianship and Advocacy Commission's compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Guardianship and Advocacy Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Guardianship and Advocacy Commission's compliance with specified requirements.

In our opinion, the Illinois Guardianship and Advocacy Commission complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005. However, the results of our procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as finding 05-1.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter.

Internal Control

The management of the Illinois Guardianship and Advocacy Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Illinois Guardianship and Advocacy Commission's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed a matters involving internal control which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as finding 05-1.

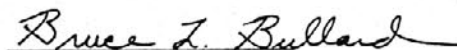
As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2004 and the 2005 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2003 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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


Bruce L. Bullard, CPA
Director of Financial
and Compliance Audits

October 31, 2005

05-1. **FINDING** (Efficiency Initiative Payments)

The Guardianship and Advocacy Commission (Commission) made payments for efficiency initiative billings from improper line item appropriations.

Public Act 93-0025, in part, outlines a program for efficiency initiatives to reorganize, restructure and reengineer the business processes of the State. The State Finance Act details that the amount designated as savings from efficiency initiatives implemented by the Department of Central Management Services (CMS) shall be paid into the Efficiency Initiatives Revolving Fund. **“State agencies shall pay these amounts...from the line item appropriations where the cost savings are anticipated to occur.”** (30 ILCS 105/6p-5)

The Commission received three FY04 billings and one billing in FY05 for savings from efficiency initiatives. The initiatives and amounts billed to the Commission for FY04 and FY05 were:

INVOICE BILLING DATE	INITIATIVE	BILLED AMOUNT
FY04		
9/19/03	Procurement Efficiency	\$ 40,000
9/19/03	Information Technology	\$ 29,021
9/19/03	Vehicle Fleet Management	\$ 2,283
FY05		
5/2/05	Information Technology	\$ 11,708
Grand Total FY04-FY05:		\$ 83,012

The Commission reported it did not receive guidance or documentation with the FY04 billings from CMS detailing where savings were to occur nor did CMS provide evidence of savings for the amounts billed. Additionally, staff reported that any savings from the efficiency initiatives were limited.

Based on our review, we question whether the appropriate appropriations, as required by the State Finance Act, were used to pay for the anticipated savings. We found that the Commission made payments in FY04 for these billings **not** from line item appropriations where the cost savings were anticipated to have occurred but from line items that had available funds. The Commission paid the FY04 procurement billing from contractual services and telecommunication line items. However, without specific guidance from CMS regarding the nature and type of savings initiatives, it is unclear whether these were the appropriate lines from which to make procurement savings payments.

The FY05 billing contained more detail and it appears the Commission paid this from proper appropriations.

The table below provides an illustration of the specific funds and line items the Commission used to make payments for the efficiency initiatives. Additionally, the table illustrates which efficiency initiatives were paid from the various line item appropriations.

FUND	LINE ITEM APPROPRIATION	AMOUNT PAID	TOTAL APPROPRIATION FOR LINE ITEM	EFFICIENCY INITIATIVE		
				PROCUREMENT	INFORMATION TECHNOLOGY	VEHICLE FLEET MANAGENET
FY04						
GRF	For Contractual Services	\$ 10,000	\$ 230,863	✓		
GRF	For Telecommunications Services	\$ 59,021	\$ 277,637	✓	✓	
GRF	For Operation of Auto Equipment	\$ 2,283	\$ 12,996			✓
FY05						
GRF	For Telecommunications Services	\$ 11,708	\$ 244,714		✓	

Use of appropriations unrelated to the cost savings initiatives results in non-compliance with the State Finance Act. Furthermore, use of appropriations for purposes other than those authorized by the General Assembly effectively negates a fundamental control established in State government. Finally, use of funds unrelated to the savings initiative may result in an adverse effect on services the Commission provides. (Finding Code No. 05-1)

RECOMMENDATION

We recommend that the Commission only make payments for efficiency initiative billings from line item appropriations where savings would be anticipated to occur. Further, the Commission should seek an explanation from the Department of Central Management Services as to how savings levels were calculated, or otherwise arrived at, and how savings achieved or anticipated impact the Commission’s budget.

COMMISSION RESPONSE

The Commission accepts the finding that it should seek an explanation from DCMS as to how savings levels were calculated, or otherwise arrived at, and how savings achieved or anticipated impact the Commission’s budget. For the transaction in question, the agency was unsuccessful in receiving support documentation from the Department of Central Management Services on the calculation for the projected Efficiency Initiative savings. The Commission will strive in the future to ask the questions suggested in this recommendation, citing this audit in support of the inquiry.

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Efficiency Initiative Payments
- Comparative Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) - Locally Held Funds
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending
- Analysis of Accounts Receivable

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (Not examined)

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For The Fiscal Year Ended June 30, 2005

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
General Revenue Fund - 001					
Personal Services	\$ 5,935,300	\$ 5,645,184	\$ 240,471	\$ 5,885,655	\$ 49,645
Employee Retirement	6,528	6,528	0	6,528	0
Contributions Paid by Employer State Contributions to State	955,900	902,495	27,870	930,365	25,535
Employees' Retirement System	451,100	413,146	17,665	430,811	20,289
State Contributions to Social Security	142,010	142,003	0	142,003	7
Contractual Services	154,586	114,952	25,530	140,482	14,104
Travel	13,400	9,603	1,718	11,321	2,079
Commodities	5,700	4,828	118	4,946	754
Printing	8,700	7,764	875	8,639	61
Equipment	26,400	26,379	20	26,399	1
Electronic Data Processing	244,714	214,037	30,677	244,714	0
Telecommunications	10,400	8,912	1,430	10,342	58
Operation of Automotive Equipment					
Subtotal Fund - 001	\$ 7,954,738	\$ 7,495,831	\$ 346,374	\$ 7,842,205	\$ 112,533
Guardianship and Advocacy Fund - 297					
Services pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 187,700	\$ 83,304	\$ 49,569	\$ 132,873	\$ 54,827
Subtotal Fund - 297	\$ 187,700	\$ 83,304	\$ 49,569	\$ 132,873	\$ 54,827
TOTAL - ALL FUNDS	\$ 8,142,438	\$ 7,579,135	\$ 395,943	\$ 7,975,078	\$ 167,360

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

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For The Fiscal Year Ended June 30, 2004

P.A. 93-0065 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
General Revenue Fund - 001						
Personal Services	\$ 6,075,105	\$ 5,653,690	\$ 244,027	\$ 5,897,717	\$ 177,388	
Employee Retirement						
Contributions Paid by Employer	242,406	152,219	6,595	158,814	83,592	
State Contributions to State						
Employees' Retirement System	816,466	526,335	0	526,335	290,131	
State Contributions to Social Security	450,627	422,955	18,129	441,084	9,543	
Contractual Services	230,863	230,399	422	230,821	42	
Travel	149,203	122,260	21,471	143,731	5,472	
Commodities	10,963	10,943	0	10,943	20	
Printing	4,305	4,276	0	4,276	29	
Equipment	6,497	715	5,781	6,496	1	
Electronic Data Processing	41,511	17,883	23,628	41,511	0	
Telecommunications	277,637	252,354	25,281	277,635	2	
Operation of Automotive Equipment	12,996	12,082	553	12,635	361	
Subtotal Fund - 001	\$ 8,318,579	\$ 7,406,111	\$ 345,887	\$ 7,751,998	\$ 566,581	
Guardianship and Advocacy Fund - 297						
Services pursuant to Section 5 of the Guardianship and Advocacy Act						
	\$ 192,167	\$ 78,148	\$ 26,333	\$ 104,481	\$ 87,686	
Subtotal Fund - 297	\$ 192,167	\$ 78,148	\$ 26,333	\$ 104,481	\$ 87,686	
TOTAL - ALL FUNDS	\$ 8,510,746	\$ 7,484,259	\$ 372,220	\$ 7,856,479	\$ 654,267	

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

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2005	2004	2003
	P.A. 93-0842 & 93-0681	P.A. 93-0065	P.A. 92-0538
<hr/>			
<u>General Revenue Fund - 001</u>			
Appropriations (Net of Transfers)	<u>\$ 7,954,738</u>	<u>\$ 8,318,579</u>	<u>\$ 8,514,300</u>
<u>Expenditures</u>			
Personal Services	\$ 5,885,655	\$ 5,897,717	\$ 6,311,441
Employee Retirement Contributions Paid by Employer	6,528	158,814	243,592
State Contributions to State Employees' Retirement System	930,365	526,335	651,627
State Contributions to Social Security	430,811	441,084	473,557
Contractual Services	142,003	230,821	276,187
Travel	140,482	143,731	151,797
Commodities	11,321	10,943	13,994
Printing	4,946	4,276	10,095
Equipment	8,639	6,496	1,296
Electronic Data Processing	26,399	41,511	51,936
Telecommunications	244,714	277,635	257,983
Operation of Automotive Equipment	10,342	12,635	11,298
Total Expenditures - Fund 001	<u>\$ 7,842,205</u>	<u>\$ 7,751,998</u>	<u>\$ 8,454,803</u>
Lapsed Balances	<u>\$ 112,533</u>	<u>\$ 566,581</u>	<u>\$ 59,497</u>
<hr/>			
<u>Guardianship and Advocacy Fund - 297</u>			
Appropriations (Net of Transfers)	<u>\$ 187,700</u>	<u>\$ 192,167</u>	<u>\$ 210,000</u>
<u>Expenditures:</u>			
Services pursuant to Section 5 of the Guardianship and Advocacy Act	<u>132,873</u>	<u>104,481</u>	<u>65,608</u>
Lapsed Balances	<u>\$ 54,827</u>	<u>\$ 87,686</u>	<u>\$ 144,392</u>
<hr/>			
<u>GRAND TOTAL, ALL FUNDS</u>			
Appropriations (net of transfers)	<u>\$ 8,142,438</u>	<u>\$ 8,510,746</u>	<u>\$ 8,724,300</u>
Total Expenditures	<u>\$ 7,975,078</u>	<u>\$ 7,856,479</u>	<u>\$ 8,520,411</u>
Lapsed Balances	<u>\$ 167,360</u>	<u>\$ 654,267</u>	<u>\$ 203,889</u>

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF EFFICIENCY INITIATIVE PAYMENTS
 For the Two Years Ended June 30, 2005

FISCAL YEAR 2005

<u>Information Technology Initiatives</u>	<u>Amount</u>
General Revenue Fund - 001	
Telecommunications	\$ 11,708

FISCAL YEAR 2004

<u>Procurement Efficiency Initiative</u>	
General Revenue Fund - 001	
Contractual Services	\$ 10,000
Telecommunications	30,000
	<u>\$ 40,000</u>

<u>Information Technology Initiatives</u>	
General Revenue Fund - 001	
Telecommunications	<u>\$ 29,021</u>

<u>Vehicle Fleet Initiatives</u>	
General Revenue Fund - 001	
Operation of Automotive Equipment	<u>\$ 2,283</u>

FY04 Total \$ 71,304

Note: This schedule includes only those payments made pursuant to 30 ILCS 105/6p-5. Amounts were obtained from the Commission and reconciled to information from the Office of the Comptroller.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE
(CASH BASIS) - LOCALLY HELD FUNDS
 For the Two Years Ended June 30,

		Ward's Trust Fund 1162
Cash Balance at July 1, 2003	\$	2,168,252
Receipts:		2,764,038
Disbursements:		3,381,780
Cash Balance at June 30, 2004	\$	1,550,510
Cash Balance at July 1, 2004	\$	1,550,510
Receipts:		2,179,453
Disbursements:		2,373,185
Cash Balance at June 30, 2005	\$	1,356,778

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2005

	Equipment
Balance at July 1, 2003	\$ 985,122
Additions	11,698
Deletions	925
Net Transfers	(20,241)
Balance at June 30, 2004	\$ 977,504
Balance at July 1, 2004	\$ 977,504
Additions	87,628
Deletions	0
Net Transfers	(88,429)
Balance at June 30, 2005	\$ 976,703

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
 For the Fiscal Year Ended June 30,

Comparative Schedule of Cash Receipts

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>General Revenue Fund - 001</u>			
Jury duty & recoveries	<u>\$ 201</u>	<u>\$ 202</u>	<u>\$ 262</u>
 <u>Guardianship and Advocacy Fund - 297</u>			
Fee assessments	<u>\$ 73,909</u>	<u>\$ 129,947</u>	<u>\$ 116,890</u>
 Total Receipts - All Funds	<u><u>\$ 74,110</u></u>	<u><u>\$ 130,149</u></u>	<u><u>\$ 117,152</u></u>

Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>General Revenue Fund (001)</u>			
Receipts per Agency Records	\$ 201	\$ 202	\$ 262
Add: Deposits in Transit, Beginning of Year	3	0	17
Less: Deposits in Transit, End of Year	<u>17</u>	<u>3</u>	<u>0</u>
Deposits Recorded by the Comptroller	<u><u>\$ 187</u></u>	<u><u>\$ 199</u></u>	<u><u>\$ 279</u></u>
 <u>Guardianship and Advocacy Fund (297)</u>			
Receipts per Agency Records	\$ 73,909	\$ 129,947	\$ 116,890
Add: Deposits in Transit, Beginning of Year	50	250	1,925
Less: Deposits in Transit, End of Year	<u>315</u>	<u>50</u>	<u>250</u>
Deposits Recorded by the Comptroller	<u><u>\$ 73,644</u></u>	<u><u>\$ 130,147</u></u>	<u><u>\$ 118,565</u></u>

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2005 and 2004

General Revenue Fund (001)

Employee Retirement Contributions Paid by Employer

The decrease in Employee Retirement Contribution expenditures in FY05 was due to the State ceasing to pay the Employee's portion of the State Employee Retirement Contribution in FY05.

State Contribution to State Employees' Retirement System

The increase in the State Contribution to State Employees' Retirement System expenditures in FY05 was due to the State suspending payments into the State Employees' Retirement System in FY04 as a result of Public Act 93-0665, which became effective in March 2004. The Act suspended contribution payments from the effective date of the Act through the payment of the final payroll from FY04 appropriations. Contributions resumed in FY05.

In addition the overall State employee retirement rate increased from 13.4% in FY04 to 16.1% in FY05.

Contractual Services

The decrease in FY05 was due to the Department of Central Management Services and the Office of Management and Budget transferring appropriations from the Commission's contractual line for the Facilities Management function and the On-Line Legal Services function in FY05 pursuant to Executive Order 2003-10.

Equipment

The increase in FY05 was due to the Commission purchasing a copy machine during FY05.

EDP

The decrease in FY05 was due to the Commission purchasing EDP equipment from the Guardianship and Advocacy (GAC) Fund during FY05 instead of the General Revenue Fund.

Guardianship and Advocacy Fund (297)

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The increase in FY05 was due to the Commission purchasing various EDP and equipment needs from the GAC Fund during FY05 instead of the General Revenue Fund.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2004 and 2003

General Revenue Fund (001)

Employee Retirement Contributions Paid by Employer

The decrease in expenditures in FY04 was due to the State suspending payments into the State Employees' Retirement System in FY04 as a result of Public Act 93-0665, which became effective in March 2004. The Act suspended contribution payments from the effective date of the Act through the payment of the final payroll from FY04 appropriations.

Commodities

The decrease in FY04 was due to the Commission cutting back on commodities expenditures in order to cover the imposed 2% reserve by the Office of Management and Budget for FY04.

Printing

The decrease in FY04 was due to the Commission utilizing in-house copy machines to save on printing costs during FY04.

Equipment

The increase in equipment expenditures was due to the purchase of a new copier in FY04.

EDP

Several EDP equipment items were purchased utilizing the Guardianship and Advocacy Fund during FY04 decreasing expenditures from the EDP line in the General Revenue Fund.

Guardianship and Advocacy Fund (297)

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The increase was due to the purchase of EDP equipment during FY04.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2005

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2005 and 2004

Guardianship and Advocacy Fund (297)

The decrease in Guardianship and Advocacy Commission fees was due to fewer wards with estates large enough to warrant fees in FY05. Two estates lost accounted for approximately \$30,000.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2004 and 2003

There were no significant variations in receipts between fiscal years 2004 and 2003.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2005

FISCAL YEAR 2005

General Revenue Fund (001)

There were no significant lapse period expenditures made out of the General Revenue Fund during FY05.

Guardianship and Advocacy Fund (297)

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

Expenditures of \$49,569 (27%) were spent out of the Guardianship and Advocacy Fund during the lapse period. Requests for equipment and EDP equipment are gathered over a period of several months from all offices and a spending plan is created to analyze the spending needs of the agency before the purchases are made. This causes expenditures to be greater at the end of each fiscal year, including lapse period.

FISCAL YEAR 2004

General Revenue Fund (001)

Equipment

Expenditures of \$5,781 (89%) were made during the lapse period due to the purchase of a new copier in June 2004. Payment for the item was made during the lapse period.

EDP

Expenditures of \$23,628 (57%) were made during the lapse period. Requests for EDP equipment are gathered over a period of several months from all offices and a spending plan is created to analyze the spending needs of the Commission before the purchases are made. This causes expenditures to be greater at the end of each fiscal year, including lapse period.

Guardianship and Advocacy Fund (297)

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

Expenditures of \$26,333 (25%) were made out of the Guardianship and Advocacy Fund during the lapse period. Requests for equipment and EDP equipment are gathered over a period of several months from all offices and a spending plan is created to analyze the spending needs of the agency before the purchases are made. This causes expenditures to be greater at the end of each fiscal year, including lapse period.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2005

Guardianship and Advocacy Fund - 297

The Commission had an accounts receivable balance of \$3,647 and \$6,550 at June 30, 2005 and June 30, 2004, respectively. These amounts represent receivables related to Guardianship and Advocacy Commission fee payments from the wards. All accounts receivable are considered to be current.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2005

AGENCY FUNCTIONS AND PLANNING PROGRAM

Functions

The Guardianship and Advocacy Commission (Commission) was created in 1979 by enactment of the Guardianship and Advocacy Act (20 ILCS 3955/1 et seq.) to safeguard the rights of persons with disabilities. This Act mandated the Commission to establish three divisions:

1. Legal Advocacy Service - to provide legal consultation and representation to disabled people in a variety of settings: mental health facilities, residential programs, community placements and nursing homes.
2. Human Rights Authority - to investigate alleged rights violations of disabled people residing in public or private facilities.
3. Office of State Guardian – handles the personal, financial, and legal affairs of developmentally disabled, mentally ill and elderly persons with disabilities.

The Commission is bi-partisan and is comprised of nine private citizens and two legislators appointed by the Governor and confirmed by the Illinois Senate for three-year terms. These Commissioners serve in a voluntary capacity to govern the agency and are chosen for a particular area of expertise.

The Commission meets at least quarterly to perform its mandated duties through the following functions:

- Establish policy guidelines for the operation of the Agency.
- Review actions taken by regional authorities.
- Establish rules and regulations for the conduct of work of the three divisions.
- Review and evaluate the operations of the divisions.
- Approve and evaluate the Agency Director.
- Approve the budget and an annual report on its operations for submission to the Governor and General Assembly.

Monthly statistical reports are prepared on the ACCESS case management software system to present to management and the Commission. In the fiscal area, a spreadsheet is updated bi-monthly showing the current status of the budgetary line items.

The Director is mandated to organize and administer programs to provide the above services. The Commission's central office is located in Springfield and a general office is located in Chicago. The field offices are located in Rantoul, Anna, Alton, Des Plaines, Peoria, Rockford, and Hines.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF OPERATIONS
 For the Two Years Ended June 30, 2005

Planning Program

The Commission has developed a plan that incorporates the areas of: programs, policy, public relations, human resources, technology and financial development. Outcomes have been developed in each of these areas. Indicators for each outcome will further focus the work of the Commission and make progress more measurable.

Auditor's Assessment

The Commission has established goals and objectives through the formation of program policies and a three-year plan. These goals are consistent with the Commission's statutory mandate and authority.

AVERAGE NUMBER OF EMPLOYEES

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

<u>Division</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Office/Clerical	9	9	9
Office of State Guardian	82	82	91
Legal Advocacy Service	10	13	15
Human Rights Authority	8	8	8
Total average full-time employees	<u>109</u>	<u>112</u>	<u>123</u>

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS

For the Two Years Ended June 30, 2005

(Not Examined)

The Agency's Management provided the following information consisting of statistical and programmatic data for the two years ended June 30, 2005.

Office of State Guardian

The Office of State Guardian (OSG) is statutorily mandated to serve as the guardian of last resort of adults with disabilities. The OSG is appointed guardian by the courts when these adults are not able to make or communicate decisions concerning their welfare, care or estate. When a family member or friend is willing and able to serve as the guardian, the OSG is not appointed.

The OSG is required by law to procure and monitor services provided to its wards and to visit each ward a minimum of four times a year. Additional visits may be required to ensure the wards are not harmed or exploited. When named as the guardian of a person and/or estate, the OSG must inventory and manage property, invest funds, pay bills and prepare tax returns.

Activity Measures

	<u>FY2004</u>	<u>FY2005</u>
Number of medical consents given in response to request from service providers	11,566	11,382
Number of total Illinois Guardianship and Advocacy Commission intakes	5,727	5,277
Number of inquiries specifically about guardianship	3,153	2,182
Number of pending guardianship cases	1,464	1,461
Number of care plans reviewed in response to service provider requests	6,780	6,829
Number of new temporary appointments – petitions filed by outside attorneys appointing the OSG	187	178
Number of new plenary appointments – petitions filed by outside attorneys appointing the OSG	354	366
Number of after hours on call consents, inquiries, and referrals	6,296	5,964
Number of placement changes in response to ward needs	1,065	999
Amount of IGAC fee collections (thousands)	\$128.0	\$73.9
Percentage of wards who are Medicaid recipients	97%	97%
Number of visits to wards completed on a quarterly basis	20,790	19,810
Total number of wards served	5,393	5,316
Total number of clients served (guardianship intakes, pending cases, and OSG wards)	10,010	8,959

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS

For the Two Years Ended June 30, 2005

(Not Examined)

Office of State Guardian

Activity Measures (continued)

	FY2004	FY2005
Closed cases	481	461
Number of supplemental contacts with OSG wards	1,704	1,924
Number of contacts with wards' families	627	539
Number of fiduciary transactions performed on behalf of wards' estates	13,429	11,391
Total dollar amount of ward transactions (receipts and disbursements) (in thousands)	\$5,771.5	\$4,473.3
Percentage of staff who are certified as Registered Guardians through the National Guardianship Foundation	93%	95%
Average caseload per worker	127	126

Customer Service Based Performance Measures

	FY2004	FY2005
Percentage of cases in which the OSG was appointed legal guardian	11%	13%
Percentage of case in which alternatives to OSG guardianship were located	89%	88%
Percentage of survey respondents who report satisfaction with the intake process	94%	82%

Efficiency Indicators

	FY2004	FY2005
Cost per client served	\$612	\$703

Legal Advocacy Service

The Legal Advocacy Service (LAS) was created to provide a necessary due process component to the judicial system by protecting and enforcing the legal rights of individuals in mental health treatment proceedings and, where alternative legal counsel is unavailable, providing legal counsel and representation to individuals with disabilities to protect and enforce rights as guaranteed by related state, local and federal laws.

LAS clients include minors and adults, whether residing in their community or in treatment and/or habilitation facilities.

STATE OF ILLINOIS

GUARDIANSHIP AND ADVOCACY COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2005
(Not Examined)

Legal Advocacy Service (continued)

In general, LAS services can be divided into three categories: (1) responding to individual requests for information regarding legal rights of persons with disabilities; (2) investigating alleged violations of the mental health laws and providing advocacy assistance to remedy substantiated violations, and; (3) servings as legal counsel, in the trial and reviewing courts, in proceedings relating to admission to, retention in, enforced treatment while admitted (psychotropic medication and/ or electroconvulsive therapy) and release from public and private facilities.

The activities of the LAS are statutorily mandated by Illinois law. Litigation is pursued on the rare occasion when an appropriate remedy cannot be achieved by notification, education and negotiation. LAS staff also provide technical assistance to the Agency's HRA and OSG divisions and maintain a reviewing court decision outline on the Agency's home page onto the Internet.

Activity Measures

	FY2004	FY2005
Request for information, referral, or assistance	1,612	1,731
Cases handled	6,735	7,551
Total clients served	8,222	8,384

Customer Service Based Performance Measures

	FY2004	FY2005
Percentage of cases referred to higher courts	78%	73%

Efficiency Indicators-Internal Process

	FY2004	FY2005
Average cost per client	\$143	\$144
Average cost per case handled	\$175	\$160

Efficiency Indicators-External Benchmarks

	FY2004	FY2005
Private sector cost for equivalent staff hours (in thousands)	\$4,100	\$3,081
Percentage that program costs the State when compared to private sector rates	29%	32%

SERVICE EFFORTS AND ACCOMPLISHMENTS

For the Two Years Ended June 30, 2005

(Not Examined)

Human Rights Authority

The Human Right Authority (HRA) investigates complaints of alleged rights violations committed by private and public providers that serve persons with disabilities. Regional authorities, staffed largely by volunteers appointed by the Commissioners, comprise the entire division.

The Authority's investigations offer a mechanism for non-adversarial negotiations with service providers when complaints can be substantiated. The HRA makes recommendations for corrective action. Recipients benefiting from investigations are those persons with disabilities affected by HRA recommendations that were adopted by serviced providers.

Activity Measures

	FY2004	FY2005
Number of information and referral inquiries	391	299
Number of HRA cases handled	748	748
Number of recommendations for improvement issued to service providers for substantiated findings	281	233
Number of recommendations accepted and implemented by service providers	265	229
Percentage of cases referred for enforcement actions	0.2%	0.4%
Number of persons with disabilities benefiting from HRA recommendations	12,858	16,834
Number of volunteer hours HRA members contributed to the HRA	5,976	5,875

Customer Service Based Performance Measures

	FY2004	FY2005
Percentage of recommendations accepted and implemented by service providers	94%	98%

Efficiency Indicators- Internal Process

	FY2004	FY2005
Cost per recipient benefited	\$43	\$34
Cost per case handled	\$735	\$756