



STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

LEGISLATIVE REFERENCE BUREAU

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

WILLIAM G. HOLLAND

AUDITOR GENERAL

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

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STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

AGENCY OFFICIALS

Executive Director

Mr. Richard C. Edwards

Fiscal Officer

Ms. Shirley Hatchett

Agency office is located at:

Capitol Building, Room 112
Springfield, Illinois 62706



State of Illinois
LEGISLATIVE REFERENCE BUREAU
112 State House, Springfield, IL 62706-1300
Phone: 217/782-6625

November 21, 2005

Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Legislative Reference Bureau (Bureau). 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 Bureau'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, 2005 and June 30, 2004, the Bureau has materially complied with the assertions below.

The Bureau 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.

The Bureau 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.

The Bureau has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

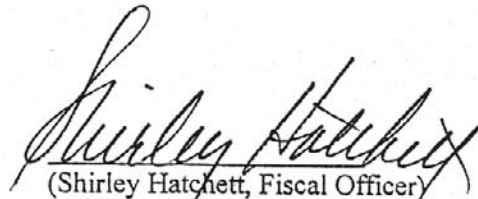
The State revenues and receipts collected by the Bureau are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

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

Yours very truly,

Legislative Reference Bureau


(Richard Edwards, Executive Director)


(Shirley Hatchett, Fiscal Officer)

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

COMPLIANCE REPORT

SUMMARY

The compliance testing performed in 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

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
05-1	7	Property control and reporting weaknesses

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on December 28, 2005. Attending from the Legislative Reference Bureau were Richard Edwards, Executive Director and Shirley Hatchett, Fiscal Officer. Attending from the Office of the Auditor General were Candice Long, Audit Manager, Jessica Olive, Audit Supervisor and Jeremy Kirk, Staff Auditor. Responses to the recommendations were provided by Richard Edwards, Executive Director in a letter dated December 30, 2005.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006

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 State of Illinois Legislative Reference Bureau'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 State of Illinois Legislative Reference Bureau is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Legislative Reference Bureau's compliance based on our examination.

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

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

In our opinion, the State of Illinois Legislative Reference Bureau complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of State findings as finding 05-1. As required by the Audit Guide, immaterial findings related to instances of noncompliance excluded from this report have been reported in a separate letter.

Internal Control

The management of the State of Illinois Legislative Reference Bureau 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 State of Illinois Legislative Reference Bureau'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.

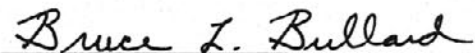
Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does 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 other matters involving internal control which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of State findings as finding 05-1. There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purposes 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 2005 Supplementary Information for State Purposes, except for information on 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 & Compliance Audits

November 21, 2005

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2005

05-1. **FINDING** (Property control and reporting weaknesses)

The Legislative Reference Bureau (Bureau) did not have adequate control over the recording of equipment and equipment expenditures. In addition, the Bureau did not have adequate segregation of duties relating to State property recordkeeping and physical inventories.

During our testing, we noted the following:

- Nine out of thirty-five (26%) equipment items tested were not added to the property listing at the correct amount. Items added to the property listing did not include freight and installation charges totaling \$2,381. In addition, an item purchased for \$572 was improperly entered on the property listing at \$672 for a difference of \$100. The Statewide Accounting Management System (SAMS) (Procedure 3.30.20) defines the cost of equipment as all costs necessary to acquire the asset and place it into service, including freight charges, installation and testing costs.
- Four out of thirty-five (11%) equipment items tested, totaling \$189, were improperly charged to the (1500) equipment line item. These items included payments of less than \$100 for labor, maintenance, vacuum bags and a cordless sweeper. SAMS (Procedure 11.50.30) and the State Finance Act (30 ILCS 105/20) state that, “The item ‘equipment’, when used in an appropriation act, shall mean and include all expenditures for library books, and expenditures, having a unit value exceeding \$100, for the acquisition, replacement, or increase of visible tangible personal property of a non-consumable nature, including livestock, whether by purchase, lease-purchase or installment purchase contract.”
- The amount of additions listed on the June 30, 2004 quarterly Report of State Property (C-15) did not agree to agency support. The amount of additions recorded on the C-15 was \$1,029 less than supported by the agency’s property records. SAMS (Procedure 29.10.10) states that the objective of State property reporting is to ensure that agencies update property records, as necessary, to reflect the current balance of State property.
- The same Bureau employee is responsible for the custody and recordkeeping of State property along with performing annual physical inventories and reconciling any differences noted during the inventories. Good internal controls require the Bureau maintain adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, ensure the accuracy and reliability of accounting data and promote operational efficiency.

Bureau personnel stated that the property control system that is being utilized by the Bureau has no place to include freight and installation charges. The purchase of property items under \$100 using the (1500) equipment line item as well as amounts not agreeing to agency records was due to agency oversight. In addition, Bureau personnel stated that the lack of segregation was due to the Bureau having only one fiscal employee.

Failure to properly add equipment items to the property listing and correctly completing quarterly reports results in inaccurate reporting of quarterly C-15 Reports of State Property to the State Comptroller and inaccurate agency records. Failure to purchase equipment items under \$100 from the correct line item results in non-compliance with SAMS and State statute. In addition, a lack of adequate segregation of duties increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 05-1)

RECOMMENDATION

We recommend that the Bureau implement procedures to ensure that property items are added to the property listing at the correct amounts and quarterly reports are accurately completed and supported. The Bureau should also take the necessary steps to have adequate segregation of duties to ensure the safeguarding of assets. In addition, we recommend that the Bureau implement procedures to ensure that the proper line items are used to purchase equipment items under \$100 in value.

BUREAU RESPONSE

LRB is taking corrective actions to remedy the problems.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2005

SUPPLEMENTAL INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplemental Information for State Compliance Purposes presented in this section of the examination 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 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 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 to the 2004 and 2005 Supplementary Information for State Compliance Purposes, 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
 LEGISLATIVE REFERENCE BUREAU
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For The Fiscal Year Ended June 30, 2005

P.A. 93-842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 1,625,000	\$ 1,614,938	\$ 0	\$ 1,614,938	\$ 10,062
Employee Retirement					
Contributions Paid by Employer	65,000	61,157	0	61,157	3,843
State Contribution to State					
Employees' Retirement System	331,400	256,887	0	256,887	74,513
State Contributions to Social Security	124,300	118,608	0	118,608	5,692
Contractual Services	105,780	103,613	2,167	105,780	0
Travel	1,597	923	0	923	674
Commodities	10,680	10,680	0	10,680	0
Printing	78,673	78,672	0	78,672	1
Equipment	175,331	167,880	7,258	175,138	193
Telecommunications	10,339	10,338	0	10,338	1
Total Fiscal Year 2005	\$ 2,528,100	\$ 2,423,696	\$ 9,425	\$ 2,433,121	\$ 94,979

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

STATE OF ILLINOIS
 LEGISLATIVE REFERENCE BUREAU
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For The Fiscal Year Ended June 30, 2004

P.A. 93-91 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 1,625,000	\$ 1,500,338	\$ 0	\$ 1,500,338	\$ 124,662
Employee Retirement					
Contributions Paid by Employer	65,000	54,656	0	54,656	10,344
State Contribution to State					
Employees' Retirement System	218,400	134,271	0	134,271	84,129
State Contributions to Social Security	125,700	111,601	0	111,601	14,099
Contractual Services	110,193	104,251	2,586	106,837	3,356
Travel	9,000	298	0	298	8,702
Commodities	10,000	8,958	318	9,276	724
Printing	163,297	150,762	11,997	162,759	538
Equipment	186,510	176,976	8,251	185,227	1,283
Telecommunications	15,000	9,753	871	10,624	4,376
Total Fiscal Year 2004	\$ 2,528,100	\$ 2,251,864	\$ 24,023	\$ 2,275,887	\$ 252,213

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

STATE OF ILLINOIS
 LEGISLATIVE REFERENCE BUREAU
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Years Ended June 30,

	Fiscal Year		
	2005	2004	2003
General Revenue Fund - 001	P.A. 93-842	P.A. 93-91	P.A. 92-0538
<hr/>			
Appropriations (Net of Transfers)	\$ 2,528,100	\$ 2,528,100	\$ 2,527,600
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 1,614,938	\$ 1,500,338	\$ 1,593,839
Employee Retirement			
Contributions Paid by Employer	61,157	54,656	55,364
State Contribution to State			
Employees' Retirement System	256,887	134,271	159,362
State Contributions to Social Security	118,608	111,601	118,311
Contractual Services	105,780	106,837	121,461
Travel	923	298	923
Commodities	10,680	9,276	8,162
Printing	78,672	162,759	107,106
Equipment	175,138	185,227	199,597
Telecommunications	10,338	10,624	11,064
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 2,433,121	\$ 2,275,887	\$ 2,375,189
	<hr/>	<hr/>	<hr/>
Lapsed Balances	\$ 94,979	\$ 252,213	\$ 152,411
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

STATE OF ILLINOIS
 LEGISLATIVE REFERENCE BUREAU
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2005

	Equipment
Balance at July 1, 2003	\$ 308,463
Additions	24,759
Deletions	(1,063)
Net Transfers	(5,133)
Balance at June 30, 2004	\$ 327,026
Balance at July 1, 2004	\$ 327,026
Additions	2,962
Deletions	(3,977)
Net Transfers	51,432
Balance at June 30, 2005	\$ 377,443

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
 LEGISLATIVE REFERENCE BUREAU
COMPARATIVE SCHEDULE OF CASH RECEIPTS
 For the Years Ended June 30,

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>General Revenue Fund (001)</u>			
Subscriptions or publications	\$ 5,280	\$ 5,720	\$ 8,195
Reimbursement for Jury Duty / Recoveries	78	11	19
Total General Revenue Fund (001)	<u>\$ 5,358</u>	<u>\$ 5,731</u>	<u>\$ 8,214</u>
 <u>General Assembly Computer Equipment Fund (155)</u>			
Copy Fees	\$ 350	\$ 3,790	\$ 2,590
TOTAL RECEIPTS	<u>\$ 5,708</u>	<u>\$ 9,521</u>	<u>\$10,804</u>

STATE OF ILLINOIS
 LEGISLATIVE REFERENCE BUREAU
**RECONCILIATION SCHEDULE OF CASH RECEIPTS
 TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Year Ended June 30,

GENERAL REVENUE FUND (001)

	<u>2005</u>	<u>2004</u>
Receipts per Department Records	\$ 5,358	\$ 5,731
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>
Deposits Recorded by the Comptroller	<u><u>\$ 5,358</u></u>	<u><u>\$ 5,731</u></u>

GENERAL ASSEMBLY COMPUTER
 EQUIPMENT FUND (155)

	<u>2005</u>	<u>2004</u>
Receipts per Department Records	\$ 350	\$ 3,790
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>
Deposits Recorded by the Comptroller	<u><u>\$ 350</u></u>	<u><u>\$ 3,790</u></u>

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
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**

State Contribution to State Employees' Retirement System

The increase in State contribution to State employees' retirement system expenditures in FY05 was due to the elimination of State contributions from April through June 2004 due to P.A 93-0665. In addition, there was an increase of the SERS employment contribution rate from 13.439% in FY04 to 16.107% in FY05.

Travel

The increase in travel expenditures during FY05 was due to only one employee attending the Illinois Public Retirement Systems' Annual Conference in FY04, whereas three employees attended the conference in FY05.

Printing

The decrease in printing expenditures during FY05 was due to the unusually large bulk paper purchase in the amount of \$59,248 during FY04.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL
YEARS 2004 AND 2003**

Travel

The decrease in travel expenditures during FY04 was due to only one employee attending the Illinois Public Retirement Systems' Annual Conference, whereas three employees attended the conference in FY03.

Printing

The increase in printing expenditures during FY04 was due to a bulk paper purchase in the amount of \$59,248 for the printing of the Legislative Synopsis and Digests. This was greater than the normal paper purchases due to the volume of legislation introduced during the 93rd General Assembly.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
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**

General Assembly Computer Equipment Fund 155

Copy Fees

Receipts decreased in FY05 due to a licensing agreement during FY04 in the amount of \$3,300 that was not repeated in FY05.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL
YEARS 2004 AND 2003**

General Revenue Fund 001

Subscriptions or publications

Receipts decreased in FY04 due to fewer overall subscribers to the General Assembly Digest.

General Assembly Computer Equipment Fund 155

Copy Fees

Receipts increased in FY04 due to a licensing agreement during FY04 in the amount of \$3,300.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2005

AGENCY FUNCTIONS

The Legislative Reference Bureau (Bureau) is a service bureau responding to the needs of the General Assembly pursuant to the Legislative Reference Bureau Act (25 ILCS 135/) and the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/). The Bureau was created June 26, 1913.

The Joint Committee on Legislative Support Services directs the Bureau and also determines many of the policies for the Bureau. The Legislative Reference Bureau is to have a Board that consists of three legislators appointed by each member of the Joint Committee on Legislative Support Services. The Executive Director of the Bureau is Mr. Richard C. Edwards.

The Legislative Reference Bureau is located in the Capitol Building, Room 112, Springfield, Illinois 62706. The main duties of the Bureau are:

- Establishing a reference bureau (legal library) in the State Capitol to collect laws, books, periodicals and other printed material adapted to the needs of the members of the General Assembly in the performance of their official duties.
- Collecting, summarizing and indexing all bills, resolutions and amendments introduced in the General Assembly and preparing, printing and distributing a Legislative Synopsis and Digest for the members periodically when the General Assembly is in session. Subscriptions are available to the general public for a fee of \$55 each.
- Offering such legal assistance and information as may be practicable in the preparation of bills, resolutions and amendments and other legislative documents to be introduced into the General Assembly by a member. Attorneys employed by the Bureau provide this service to legislators on a non-partisan basis in a confidential lawyer-client relationship.
- Recommending revisions, simplifications and rearrangements of existing statutory law and the elimination of obsolete, superseded, duplicated and unconstitutional statutes or parts of statutes.
- Reviewing all reported decisions of the Federal Courts and the Supreme and Appellate Courts of Illinois and recommending technical corrections in the statutes to comply with these decisions.

STATE OF ILLINOIS

LEGISLATIVE REFERENCE BUREAU
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2005

- Preparing revisions to conform the statutes to any reorganization of the executive branch taking effect pursuant to executive order of the Governor under Article V, Section 11 of the Constitution and the Executive Reorganization Implementation Act.
- Maintaining a computer memory system containing the Illinois Compiled Statutes with current revisions. Information from that system is to be provided to the members and agencies of the General Assembly and the Attorney General. Legislative Information System is providing the computer time for this memory system. In addition, the Bureau is required (25 ILCS 140/2 and 25 ILCS 135/5.04) to make this system available to the public or other governmental entities and agencies, subject to the requirement that the quality of service to the Bureau, the General Assembly or the Attorney General shall not be reduced.
- Supervising the participation of the State of Illinois in the National Conference of Commissioners on Uniform State Laws, and representing the State of Illinois on that commission (25 ILCS 135/5.07). In connection with these responsibilities, the Bureau is to examine those subjects on which uniformity with the laws of other states is desirable and is to ascertain the best means to effect uniformity in the laws of the States.

PLANNING PROGRAM

The Legislative Reference Bureau is a responsive agency with its operations and programs specified by the legislature in accordance with its legislative mandates. As a result, the Bureau does not have formal written goals and objectives, but instead operates to fulfill these mandates in a timely and efficient manner.

The Bureau does plan, on a short-term basis, for anticipated needs of the General Assembly and budgets time and appropriations accordingly. The small size of the Bureau enables the Executive Director to personally monitor the needs and to review personnel performance in fulfilling the mandates of the Bureau.

AUDITOR'S ASSESSMENT

The Legislative Reference Bureau's planning program appears adequate for meeting its statutorily defined functions.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended June 30,

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>2005</u>	<u>2004</u>	<u>2003</u>
Administrative	5	5	3
Professional	15	13	17
Clerical	18	17	14
Total	<u>38</u>	<u>35</u>	<u>34</u>

STATE OF ILLINOS
 LEGISLATIVE REFERENCE BUREAU
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2005
 (Not Examined)

Legislative Digest Statistics

The Legislative Digest is a synopsis of the legislation before both houses of the General Assembly. A comparative schedule of expenditures connected with preparing, publishing and distributing the Legislative Digest follows:

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Printing and paper stock	\$ 77,309	\$153,775	\$ 91,740
Contractual			
(mailing, service,			
boxes)	2,640	2,666	2,912
(binding for library)	0	0	3,070
Postage	<u>10,307</u>	<u>11,944</u>	<u>15,000</u>
Total	<u>\$ 90,256</u>	<u>\$168,385</u>	<u>\$112,722</u>

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The number of orders and revenues from these sales are presented below:

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Number of paid subscriptions	<u>96</u>	<u>104</u>	<u>149</u>
Total Revenue	<u>\$ 5,280</u>	<u>\$ 5,720</u>	<u>\$ 8,195</u>

General Assembly Requests

The Legislative Reference Bureau maintains records of requests from members of the General Assembly. These records include bills, amendments, resolutions and conference committee reports. During the 93rd General Assembly there were 34,880 requests, and there have been 20,174 requests as of October 2005 for the 94th General Assembly.