

**STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2021

**STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

COMMISSION OFFICIALS

Executive Director	Mr. Clayton Klenke
Deputy Director	Ms. Laurie Eby
Fiscal Officer	Ms. Victoria Copp

GOVERNING BOARD OFFICERS

Co-Chair	Rep C.D. Davidsmeyer
Co-Chair (02/01/19-01/31/21)	Sen. Heather Steans
Co-Chair (02/01/21-02/18/21)	Vacant
Co-Chair (02/19/21-Present)	Sen. David Koehler

GOVERNING BOARD MEMBERS

FY 2020

Member	Date Appointed	Appointed By	Term
Rep. C.D. Davidsmeyer	02/01/19	House Republican Leader	101st General Assembly
Rep. Thomas Bennett	02/01/19	House Republican Leader	101st General Assembly
Rep. Joe Sosnowski	02/01/19	House Republican Leader	101st General Assembly
Sen. Donald DeWitte	01/28/19	Senate Republican Leader	101st General Assembly
Sen. Jil Tracy	01/28/19	Senate Republican Leader	101st General Assembly
Sen. Dave Syverson	01/28/19	Senate Republican Leader	101st General Assembly
Rep. Sonya Harper	02/01/19	Speaker of the House	101st General Assembly
Rep. Lisa Hernandez	02/01/19	Speaker of the House	101st General Assembly
Rep. Anna Moeller	02/01/19	Speaker of the House	101st General Assembly
Sen. David Koehler	01/30/19	President of the Senate	101st General Assembly
Sen. Elgie Sims	01/30/19	President of the Senate	101st General Assembly
Sen. Heather Steans	01/30/19	President of the Senate	101st General Assembly

FY 2021

Member	Date Appointed	Appointed By	Term
Rep. C.D. Davidsmeyer	02/01/21	House Republican Leader	102nd General Assembly
Rep. Amy Grant	02/01/21	House Republican Leader	102nd General Assembly
Rep. Amy Elik	02/01/21	House Republican Leader	102nd General Assembly
Sen. Darren Bailey	02/11/21	Senate Republican Leader	102nd General Assembly
Sen. Donald DeWitte	02/11/21	Senate Republican Leader	102nd General Assembly
Sen. Dave Syverson	02/11/21	Senate Republican Leader	102nd General Assembly
Rep. Elizabeth Hernandez	02/01/21	Speaker of the House	102nd General Assembly
Rep. Sonya Harper	02/01/21	Speaker of the House	102nd General Assembly
Rep. Anna Moeller	02/01/21	Speaker of the House	102nd General Assembly

Sen. Elgie Sims	02/19/21	President of the Senate	102nd General Assembly
Sen. Omar Aquino	02/19/21	President of the Senate	102nd General Assembly
Sen. David Koehler	02/19/21	President of the Senate	102nd General Assembly

COMMISSION OFFICE

The Commission’s primary administrative office is located at:

William G. Stratton Building
401 S. Spring Street, Room 802
Springfield, Illinois 62706

SENATE
David Koehler
Co-Chair

Omar Aquino
Darren Bailey
Donald DeWitte
Elgie Sims
Dave Syverson

EXECUTIVE DIRECTOR
Clayton Klenke



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COMMISSION ON GOVERNMENT
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HOUSE
C. D. Davidsmeyer
Co-Chair

Amy Elik
Amy Grant
Sonya Harper
Elizabeth Hernandez
Anna Moeller

DEPUTY DIRECTOR
Laurie Eby

MANAGEMENT ASSERTION LETTER

June 9, 2022

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:


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 State of Illinois, Commission on Government Forecasting and Accountability (Commission). 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 Commission'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, 2020, and June 30, 2021, the Commission has materially complied with the specified requirements listed below.

- A. The 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 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 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. State revenues and receipts collected by the 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 Commission on behalf of the State or held in trust by the Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Commission on Government Forecasting and Accountability


Clayton Klenke
Executive Director


Victoria Copp
Fiscal Officer

**STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
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, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	4	2
Repeated Findings	1	0
Prior Recommendations Implemented or Not Repeated	1	0

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 Control over State Property	Significant Deficiency and Noncompliance
2021-002	12	New	Inadequate Cybersecurity Controls	Significant Deficiency and Noncompliance
2021-003	14	New	Failure to Exercise Powers and Duties Regarding the Advisory Committee on Block Grants	Significant Deficiency and Noncompliance
2021-004	16	New	Noncompliance with the Legislative Commission Reorganization Act of 1984	Noncompliance

Prior Finding Not Repeated

A 18 2019/2019 Inadequate Segregation of Duties

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with the Commission on Government Forecasting and Accountability (Commission) personnel at an exit conference on June 6, 2022.

Attending were:

Commission on Government Forecasting and Accountability

Clayton Klenke, Executive Director

Laurie Eby, Deputy Director

Office of the Auditor General

Jennifer Rankin, Audit Manager

Kayla Routh, Audit Supervisor

Kelly Johnigk, Staff Auditor

Jesse Wiant, Staff Auditor

The responses to the recommendations were provided by Clayton Klenke, Executive Director, in a correspondence dated June 9, 2022.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Commission on Government Forecasting and Accountability

Report on State Compliance

We have examined compliance by the State of Illinois, Commission on Government Forecasting and Accountability (Commission) 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 Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The 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 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 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. State revenues and receipts collected by the 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 Commission on behalf of the State or held in trust by the 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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 opinion.

Our examination does not provide a legal determination on the Commission's compliance with the specified requirements.

In our opinion, the Commission 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 through 2021-004.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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 Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of

the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.


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 material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as 2021-001 through 2021-003 that we consider to be significant deficiencies.

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

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


JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
June 9, 2022

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Inadequate Control over State Property)

The Commission on Government Forecasting and Accountability (Commission) did not maintain adequate controls over its property listing and related reporting.

During testing, we noted the following:

- Two of 4 (50%) equipment items tested were not added to the Commission's property records timely. Items were added between 7 and 32 days late. As a result of the issues, the Commission's *Agency Report of State Property* (Form C-15) filed for the first quarter of Fiscal Year 2020 was understated by \$850, and the Form C-15 for the third quarter of Fiscal Year 2020 were understated by \$1,635.
- Twelve of 31 (39%) items tested, totaling \$5,568, were not removed from the Commission's property listing in a timely manner. Items were deleted between 91 and 211 days late. As a result of the issues, the Commission's Form C-15 filed for the first quarter of Fiscal Year 2020 had a beginning balance overstated by \$2,410, and the Form C-15 for the third and fourth quarters of Fiscal Year 2020 were overstated by \$3,158.

The Statewide Accounting Management System (SAMS) (Procedures 29.10.10 and 29.20.10) requires the Commission to accurately report to the Comptroller its reconciliations of its beginning balance of State property by category, per the Commission's records, to the ending balance of State Property by category, per the Commission's record, including all additions and deletions which occurred during the quarter being reported. Additionally, the Illinois Administrative Code (44 Ill. Admin. Code 5010.400) requires the Commission to adjust property records within 90 days after acquisition, change, or deletion of equipment items.

Commission management indicated that the issues above were due to changing property operations due to COVID-19 and employee error.

Failure to exercise adequate control over property and to maintain accurate property control records increases the potential for fraud and possible loss or theft of State property. Inaccurate property reporting reduces the reliability of Statewide property information. (Finding Code No. 2021-001, 2019-001)

RECOMMENDATION

We recommend the Commission timely update its property records after changes occur to ensure accurate property reporting.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

COMMISSION RESPONSE

The Commission agrees. Due to the COVID-19 pandemic the Commission's property control operations were impacted by staffing related issues during the reporting period. The Commission has reviewed the procedural and reporting requirements related to State property control and agrees with the Auditor General's recommendation that such transactions should be completed in a timely manner. Given the aforementioned staffing issues have been resolved, the Commission does not foresee this finding being repeated in the future.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

2021-002. **FINDING** (Inadequate Cybersecurity Controls)

The Commission on Government Forecasting and Accountability (Commission) had not implemented adequate internal controls related to cybersecurity programs and practices.

As a result of the Commission’s operations, it maintains confidential information related to employees and vendors, such as social security numbers, addresses, etc.

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 Commission’s cybersecurity programs and practices, we noted the Commission:

- Had not developed a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements.
- Had not established cybersecurity roles and responsibilities.
- Had not performed a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.
- Had not classified its data to identify and ensure adequate protection of information.

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.

Furthermore, 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 Standard 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.

Commission management indicated that they believe that their ability to implement policies and procedures related to Information Systems that they utilize is limited as the Commission does not own or have access privilege to manage such systems. Such systems are owned and administered by the Legislative Information System.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Commission’s

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-002)

RECOMMENDATION

We recommend the Board:

- develop a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements;
- establish cybersecurity roles and responsibilities;
- perform a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack; and
- classify its data to identify and ensure adequate protection of information.

COMMISSION RESPONSE

The Commission partially agrees. The Commission does have an Information Technology Policy that includes an Acknowledgment Form all employees are required to sign indicating they have read and agree with the policy. This policy includes guidance related to the use of office computers, the computer network, hardware and software, the internet, and electronic mail, in addition to guidance related to cybersecurity. The Commission also has a designated staff person that is assigned information technology duties including relaying cybersecurity information to all members of staff.

Although the Commission's ability to implement policies and procedures related to the systems owned by LIS is limited, the Commission has developed an action plan in relation to cybersecurity. This plan includes, but is not limited to, documents related to risk assessments, information technology policies, cybersecurity roles and responsibilities, and other related data and document security measures.

ACCOUNTANT'S COMMENT

The Commission's information technology policy, titled *COGFA Internet and Computer Usage Policy*, did not provide guidance on cybersecurity. In addition, the Commission did not provide documentation identifying the staff assigned information technology duties, including cybersecurity.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

2021-003. **FINDING** (Failure to Exercise Powers and Duties Regarding the Advisory Committee on Block Grants)

The Commission on Government Forecasting and Accountability (Commission) did not exercise its powers and duties with regard to the Advisory Committee on Block Grants (Advisory Committee) as required by the Legislative Commission Reorganization Act of 1984 (Act).

During testing, we noted the Commission had not established an Advisory Committee. The Commission assumed all powers and duties with the Advisory Committee after the Legislative Research Unit merged into the Commission effective December 10, 2018, pursuant to Public Act 100-1148.

The Act (25 ILCS 130/4-4 through 4-5) requires the Advisory Committee to review, analyze, and make recommendations through the Commission to the General Assembly and the Governor on the use of federally-funded block grants. The primary purpose of the Advisory Committee is to oversee the distribution and use of federal block grant funds. The Commission is required to establish an Advisory Committee to consist of four public members appointed by the Joint Committee on Legislative Support Services and the members of the Commission’s governing board.

Commission management indicated requirements set forth for the Advisory Committee are outdated and are no longer consistent with the current appropriations processes, deadlines, and reporting dates (i.e., required reporting dates are not aligned with the federal fiscal year), consequently making the work of such a committee unusable because any reports provided by the Committee would contain information and obsolete data from the prior fiscal year instead of valid data for the current fiscal year. Commission management also indicated such reports could not include recommendations for current year State funding levels as required due to the timing and disparity. Further, Commission management stated it was pursuing legislative remedy in both Fiscal Year 2020 and Fiscal Year 2021; however, due to the COVID-19 Pandemic, the legislative sessions were shortened and only critical matters were discussed.

Failure to exercise the powers and duties of the Advisory Committee represents noncompliance with the Act and lessens the governmental oversight over federally-funded block grants. (Finding Code No. 2021-003)

RECOMMENDATION

We recommend the Commission establish an Advisory Committee to exercise its powers and duties in compliance with the Act, or seek legislative remedy to this requirement.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

COMMISSION RESPONSE

The Commission agrees. Due to the reasons referenced in the Finding, the Commission maintains that the Advisory Committee is outdated and obsolete and the Commission intends to seek a legislative remedy to delete statutory references and requirements related to the Advisory Committee.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

2021-004. **FINDING** (Noncompliance with the Legislative Commission Reorganization Act of 1984)

Members of the governing board of the Commission on Government Forecasting and Accountability (Commission) were not appointed in accordance with the Legislative Commission Reorganization Act of 1984 (Act).

During testing, we noted three of four (75%) legislative leaders' appointment letters were not timely submitted to the Secretary of State. These letters were filed between 11 and 19 days late. As a result, 9 of the 12 (75%) Commission members were appointed late.

The Act (25 ILCS 130/1-5) requires each member to be appointed by the Joint Committee during the month of January in each odd numbered year for terms beginning February 1. Additionally, the Act requires all appointments to be made in writing and filed with the Secretary of State as a public record.

Commission management stated it does not have the authority to appoint members, as it is the legislative leaders' duty to appoint all members that serve on the Commission's governing board.

Failure to ensure appointments are made timely represents noncompliance with the Act. (Finding Code No. 2021-004)

RECOMMENDATION

We recommend the Commission communicate with each legislative leader to ensure all board members are appointed timely.

COMMISSION RESPONSE

The Commission partially agrees. The Commission acknowledges that not all appointments were made by the statutorily required deadline.

As stated in the Finding, "The Act (25 ILCS 130/1-5) requires each member to be appointed by the Joint Committee during the month of January in each odd numbered year for terms beginning February 1." As such, the Commission on Government Forecasting and Accountability does not have the authority to appoint Commission members.

Consistent with the recommendation for this finding, the Commission has previously communicated to the Joint Committee the need for these appointments to be made by the statutory deadline. The Commission intends to continue to notify

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2021

the Joint Committee of this requirement to help ensure timely appointment of the members.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
PRIOR FINDING NOT REPEATED
For the Two Years Ended June 30, 2021

A. **FINDING** (Inadequate Segregation of Duties)

During the previous examination, the Commission on Government Forecasting and Accountability (Commission) did not have an adequate segregation of duties over its accounting and recordkeeping functions for receipts.

During the current examination, we found the Commission had created appropriate mitigating controls over its receipt duties. (Finding Code No. 2019-002)

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT
For the Two Years Ended June 30, 2021

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the Commission on Government Forecasting and Accountability (Commission) was performed by the Illinois Office of the Auditor General.

ACCOUNTANT'S REPORT

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with the Commission on Government Forecasting and Accountability (Commission) personnel at an exit conference on June 6, 2022.

Attending were:

Commission on Government Forecasting and Accountability
Clayton Klenke, Executive Director
Laurie Eby, Deputy Director

Office of the Auditor General
Jennifer Rankin, Audit Manager
Kayla Routh, Audit Supervisor
Kelly Johnigk, Staff Auditor
Jesse Wiant, Staff Auditor

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT
ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Commission on Government Forecasting and Accountability

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, Commission on Government Forecasting and Accountability (Commission) 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 Commission'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 Commission, 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 Commission we obtained as part of the Commission'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.

[REDACTED]

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
June 9, 2022

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021

Sixteen Months Ended October 31, 2021

P.A. 101-0637 FISCAL YEAR 2021	Expenditure Authority (Net of Transfers)	Approx. Lapse Period		Approx. Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Expenditures Through June 30	Expenditures July 1 to October 31		
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Pension Pick-Up Contributions to the State Employees' Retirement System of Illinois for Affected Legislative Staff Employees	\$ 1,500,000	\$ 656,355	\$ 130,902	\$ 787,257	\$ 712,743
Operational Expenses - CGFA	4,152,100	3,214,082	102,496	3,316,578	835,522
	<u>5,652,100</u>	<u>3,870,437</u>	<u>233,398</u>	<u>4,103,835</u>	<u>1,548,265</u>
GRAND TOTAL					

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

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

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020

Sixteen Months Ended October 31, 2020

P.A. 101-0007	Expenditure Authority (Net of Transfers)	Approx. Lapse Period Expenditures July 1 to October 31	Approx. Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
APPROPRIATED FUNDS				
General Revenue Fund - 001				
Pension Pick-Up Contributions to the State Employees' Retirement System of Illinois for Affected Legislative Staff Employees	\$ 1,500,000	\$ 619,048	\$ 778,128	\$ 721,872
Operational Expenses - Commission	4,152,100	138,089	3,627,819	524,281
GRAND TOTAL	<u>\$ 5,652,100</u>	<u>\$ 4,108,778</u>	<u>\$ 4,405,947</u>	<u>\$ 1,246,153</u>

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

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

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2021	2020	2019
	P.A. 101-0637	P.A. 101-0007	P.A. 100-0586 P.A. 100-1148 P.A. 101-0007
General Revenue Fund - 001			
Appropriations	\$ 5,652,100	\$ 5,652,100	\$ 5,192,122
<u>Expenditures</u>			
Pension Pick-Up Contributions to the State Employees' Retirement System of Illinois for Affected Legislative Staff Employees	\$ 787,257	\$ 778,128	\$ 695,783
Operational Expenses - CGFA	3,316,578	3,627,819	1,033,318
Operational Expenses - Research Unit		-	1,926,455
Council of State Governments Conference		-	200,000
Total Expenditures	\$ 4,103,835	\$ 4,405,947	\$ 3,855,556
Lapsed Balances	\$ 1,548,265	\$ 1,246,153	\$ 1,336,566

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2019, and October 31, 2020, and October 31, 2021, and have been reconciled to Commission records.

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

Note 3: Public Act 100-1148, which became effective December 10, 2018, abolished the Legislative Research Unit. All of the Unit's unexpended appropriations, balances, and other funds were transferred to the Commission. In Fiscal Year 2020, the Commission's appropriation returned to a single operations line.

Note 4: The Commission received a one-time appropriation in Fiscal Year 2019 for the Council of State Governments Conference which was hosted by the State of Illinois that year.

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY**

For the Fiscal Year Ended June 30,

	2021	2020	2019
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 4,103,835	\$ 4,405,947	\$ 3,855,556
Percentage of Total Expenditures:	100.0%	100.0%	100.0%
Personal Services	1,833,351	1,872,485	1,398,877
Other Payroll Costs	992,276	988,236	853,365
All Other Operating Expenditures	1,278,208	1,545,226	1,603,314
Total Awards and Grants Expenditures:	\$ -	\$ -	\$ -
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
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:	\$ -	\$ -	\$ -
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
GRAND TOTAL - ALL EXPENDITURES:	\$ 4,103,835	\$ 4,405,947	\$ 3,855,556

Note 1: Expenditures were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of October 31, 2021, October 31, 2020, and September 30, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission 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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Fiscal Year 2021 Compared to Fiscal Year 2020

Reduced expenditures in FY 2021 are the result of vacancies not being filled during the COVID-19 pandemic and not incurring expenses for an in-person New Members' Conference in the fall of 2020. The New Members' Conference was conducted virtually due to the pandemic.

Fiscal Year 2020 Compared to Fiscal Year 2019

The Commission's FY 2020 expenditures included a full fiscal year of expenses subsequent to the agency merger that took place in FY 2019 per P.A. 100-1148.

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

Fiscal Year 2020

General Revenue Fund

Spending occurring during the lapse period consisted of ordinary operational expenses that were accrued prior to the end of the fiscal year. In FY20, the Commission processed payments for the legislative interns in the ILSIP and Zeke Giorgi programs and the number of interns reflected a full complement of interns for that fiscal year. Additionally, during the FY20 lapse period, the Commission received invoices for four months of services from our actuarial consultant.

Fiscal Year 2021

Spending occurring during the lapse period consisted of ordinary operational expenses that were accrued prior to the end of the fiscal year. In FY21 a lower number of intern stipends were processed during the lapse period because during the COVID-19 pandemic legislative staffs did not take a full complement of interns; so, there were fewer salaries to process. In FY21, the Commission only received and processed two invoices from our actuarial consultant during the lapse period, which was half of which was processed during this time period in FY20. This comprises the majority of the variance resulting in larger lapse period expenses in FY20, although there were numerous other smaller lapse period vouchers that were processed during the FY20 and FY21 lapse periods.

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
COMMISSION ON GOVERNMENTAL FORECASTING AND ACCOUNTABILITY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY
For the Fiscal Year Ended June 30,

	2021	2020	2019
<u>GENERAL REVENUE FUND - 001</u>			
Miscellaneous	\$ 16	\$ -	\$ 934
Prior Year Refunds	133	448	4,276
Total Receipts per Commission Records	149	448	5,210
Less - In Transit at End of Year	-	-	-
Add - In Transit at Beginning of Year	-	-	-
Deposits, Recorded by the State Comptroller	149	448	5,210
<u>GRAND TOTAL - ALL FUND(S)</u>			
Receipts, per the Commission's Records	149	448	5,210
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits Recorded by the Comptroller	\$ 149	\$ 448	\$ 5,210

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

General Revenue Fund – 001

The Commission on Government Forecasting and Accountability (Commission) receives minimal receipts. During Fiscal Year 2021, the Commission processed a receipt for a refund of unused postage (\$133.25) on a postage machine that was being retired and a miscellaneous receipt (\$16.00) for an employee's jury duty attendance. In Fiscal Year 2020, the Commission processed a receipt for a refund from a paper vendor (\$448.13). The Fiscal Year 2021 receipts were less than the Fiscal Year 2020 receipts by \$298.88. In Fiscal Year 2019, The Commission processed several more vendor refunds from prior periods than in Fiscal Year 2020. As the Commission receives so few receipts, they are expected to fluctuate between fiscal years due to the nature of receipts processed.

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2021

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2021					
Property					
Land and Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-	-
Buildings and Building Improvements	-	-	-	-	-
Equipment	449,744	2,940	(3,158)	(42,441)	407,086
Total	\$ 449,744	\$ 2,940	\$ (3,158)	\$ (42,441)	\$ 407,086

Note 1: These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year 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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2021

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Property					
Land and Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-	-
Buildings and Building Improvements	-	-	-	-	-
Equipment	178,906	2,920	-	267,919	449,744
Total	<u>\$ 178,906</u>	<u>\$ 2,920</u>	<u>\$ -</u>	<u>\$ 267,919</u>	<u>\$ 449,744</u>

FISCAL YEAR 2020

Property

Land and Land Improvements
Site Improvements
Buildings and Building Improvements
Equipment
Total

Note 1: These balances were obtained from the Commission’s records and have been reconciled to the Commission’s quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2020.

Note 2: The substantial increase in Net Transfers was the result of the acquisition of property that belonged to the Legislative Research Unit which merged into the Commission on Government Forecasting and Accountability on December 10, 2018 per Public Act 100-1148.

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2021

Agency Purpose and Primary Functions

The Commission on Government Forecasting & Accountability is a bipartisan legislative support service agency responsible for advising the Illinois General Assembly on economic and fiscal policy issues and for providing objective policy research for legislators and legislative staff. The Commission's board is comprised of twelve legislators—split evenly between the House and Senate and between Democrats and Republicans. Effective December 10, 2018, pursuant to P.A. 100-1148 the former Legislative Research Unit was merged into the Commission.

The Commission has three internal units—Revenue, Pensions, and Research, each of which has a staff of analysts and researchers who analyze policy proposals, legislation, state revenues & expenditures, and benefit programs, and who provide research services to members and staff of the General Assembly. The Commission's staff fulfills the statutory obligations set forth in the Commission on Government Forecasting and Accountability Act (25 ILCS 155/), the State Debt Impact Note Act (25 ILCS 65/), the Illinois Pension Code (40 ILCS 5/), the Pension Impact Note Act (25 ILCS 55/), the State Facilities Closure Act (30 IL CS 608/), the State Employees Group Insurance Act of 1971 (5ILCS 375/), the Public Safety Employee Benefits Act (820 ILCS 320/), the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/), and the Reports to the Commission on Government Forecasting and Accountability Act (25 ILCS 110/).

- The Revenue Unit issues an annual revenue estimate, reports monthly on the state's financial and economic condition, and prepares bill analyses and debt impact notes on proposed legislation having a financial impact on the State. The Unit publishes a number of statutorily mandated reports, as well as on-demand reports, including the Monthly Briefing newsletter and annually, the Budget Summary, Capital Plan Analysis, Illinois Economic Forecast Report, Wagering in Illinois Update, and Liabilities of the State Employees' Group Insurance Program, among others. The Unit's staff also fulfills the agency's obligations set forth in the State Facilities Closure Act.
- The Pension Unit prepares pension impact notes on proposed pension legislation and publishes several statutorily mandated reports including the Financial Condition of the Illinois State Retirement Systems, the Financial Condition of Illinois Public Pension Systems and the Fiscal Analysis of the Downstate Police & Fire Pension Funds in Illinois. The Unit's staff also fulfills the statutory responsibilities set forth in the Public Safety Employee Benefits Act.
- The Research Unit primarily performs research and provides information as may be requested by members of the General Assembly or legislative staffs. Additionally, the Unit maintains a research library and, per statute, collects information concerning state government and the general welfare of the state, examines the effects of constitutional provisions and previously enacted statutes, and considers public policy issues and questions of state-wide interest.

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2021

Additionally, the Unit publishes First Reading, a quarterly newsletter, a monthly Abstracts Report which includes abstracts of annual reports or special studies from other state agencies, a monthly Grant Alerts report, and the Illinois Tax Handbook for Legislators, Federal Funds to State Agencies, various reports detailing appointments to State Boards and Commissions, the 1970 Illinois Constitution Annotated for Legislators, the Roster of Illinois Legislators, and numerous special topic publications.

Formal Planning Program

As the Commission's responsibility is to serve the members and staff of the General Assembly, the Commission's duties are those set forth in statute, a legislative directive, and/or requested by the members and staff of the General Assembly rather than in a strategic plan. In order to successfully meet the aforementioned obligations and requests, the Commission's Executive Director and Deputy Director maintain constant communication with the Joint Committee on Legislative Support Services, the directors of the legislative staffs, and with the Commission's internal unit managers to ensure all responsibilities are met in a timely manner. The Commission also maintains an internal document with statutory reporting requirements and deadlines.

The Executive Director and Deputy Director meet regularly with the internal unit managers to review statutory responsibilities and upcoming projects and deadlines. The unit managers' report to the Executive Director and Deputy Director any special requests that are received. Unit managers assign the work within their area to successfully complete projects and meet established deadlines.

The Executive Director appears before the House and Senate appropriations committees to request the Commission's appropriation for the next fiscal year. Once a budget is passed by the General Assembly and signed by the Governor, the Executive Director and Deputy Director review the budget and discuss any needed changes for the next fiscal year.

In summary, open and constant communication with those responsible for the oversight of the Commission, those for whom our work product is provided—the General Assembly members and legislative staffs, and with the Commission's internal management staff is key to the Commission's planning program. Any feedback received from these individuals is taken into consideration to determine how the Commission can improve its processes and/or products provided to the General Assembly. Additionally, the Joint Committee on Legislative Support Services monitors changes in the legal requirements and communicates them with the Executive Director and Deputy Director. The Executive Director and the Deputy Director then communicate changes in the legal requirements to Commission employees as needed.

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2021

Statutory Requirements

- Prepare annual revenue estimate and periodic updates;
- Prepare a state economic report;
- Report to General Assembly on economic development and economic trends in relation to long range planning and budgeting;
- Prepare Capital Plan Analysis;
- Prepare 3-year budget forecast;
- Prepare State Debt Impact Notes and analyses of the fiscal impact of revenue bills;
- Prepare Pension Impact Notes and report to General Assembly on results of studies of laws, practices, and financial conditions as they relate to public pensions and retirement benefits;
- Prepare Annual Budget Summary;
- Prepare biennial report pursuant to Public Safety Employee Benefits Act;
- Fulfill responsibilities set forth in State Facilities Closure Act;
- Prepare estimates of liabilities of the State employees' group health insurance program and consider contract renewals promulgated by CMS;
- Perform research for members of the General Assembly and for legislative staffs;
- Maintain State board and commission appointments database;
- Compile and maintain information on federal aid programs administered by Illinois state agencies, and report to the General Assembly on those programs; and
- Prepare abstracts of reports filed with CGFA and make such available to General Assembly members.

In the 101st General Assembly the Pension and Revenue units generated 521 revenue bill analyses, debt impact notes, and pension impact notes. Through the first year of the 102nd General Assembly, they've generated 255. The Research Unit was averaging 160 member/staff research assignments per calendar year, although this has been lower in 2020 and 2021 due to COVID and the abbreviated legislative sessions. The data provided above includes analyses, reports, and publications, some of which are specifically required by statute but all of which fulfill the Commission's statutory responsibilities to the General Assembly.

Publications

In FY2020 and to date in FY2021, the Commission has published/released the reports listed below.

Monthly and Quarterly Publications

Monthly Briefing, monthly

Grant Alerts, monthly

Abstracts of State Reports, monthly

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2021

First Reading, quarterly

Annual Publications

FY 2021 Capital Plan Analysis, April 2020

FY 2022 Capital Plan Analysis, April 2021

FY 2021 Report on Liabilities of State Employees Group Insurance, March 2020

FY 2022 Report on Liabilities of State Employees Group Insurance, March 2021

FY 2021 Economic & Revenue Forecast & Updated FY 2020 Revenue Update, March 2020

FY 2022 Economic & Revenue Forecast & Updated FY 2021 Revenue Update, March 2021

Wagering in Illinois (2019 Update), September 2019

Wagering in Illinois (2020 Update), September 2020

GAAP Report (FY 2021), March 2020

GAAP Report (FY 2022), March 2021

FY 2020 Budget Summary, August 2019

FY 2021 Budget Summary, July 2020

3-Year Budget Forecast: FY 2021-FY 2023, March 2020

3-Year Budget Forecast: FY 2022-FY 2024, March 2021

State of Illinois Forecast (Prepared by Moody's Analytics/Economic/Consumer Credit Analytics), February 2020

State of Illinois Forecast (Prepared by Moody's Analytics/Economic/Consumer Credit Analytics), February 2021

Report on the Financial Condition of Chicago, Cook County & IL Municipal Ret. Fund Systems, April 2020

Report on the Financial Condition of Chicago, Cook County & IL Municipal Ret. Fund Systems, May 2021

Financial Condition of the State of IL Retirement Systems as of June 30, 2019, June 2020

Roster of Illinois Legislators, April 2021

Illinois Tax Handbook for Legislators, August 2020

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2021

Federal Funds to State Agencies, August 2020

Federal Funds to State Agencies, August 2019

State Boards and Commissions Descriptions, August 2020

Boards and Commissions with Salaries or Other Compensation, August 2020

Biennial Publications

Preface to Lawmaking, October 2019

Fiscal Analysis of Downstate Police/Fire Pension Funds in IL (PA 95-0950) 2019 Update, July 2019

Special Publications

The Mental Health Early Action on Campus Report (Addendum February 2020), December 2019

Laws for Youth, October 2019

The materials listed above includes analyses, reports, and publications, some of which are specifically required by statute but all of which fulfill the Commission's statutory responsibilities to the General Assembly.

Implementation of Public Act 100-1148

Public Act 100-1148, effective December 10, 2018, abolished the Legislative Research Unit, and the Commission assumed all powers, duties, rights, responsibilities, books, records, papers, documents, property, contracts, causes of action, pending business, personnel, and unexpended appropriations of the LRU. As the former LRU did not have any duties which were duplicative of the Commission's, the acquisition of the Research Unit was relatively seamless. The Commission and the previous LRU were completely merged and operating as the Commission on Government Forecasting and Accountability for the entirety of the FY20-21 audit examination period and there has not been any operational challenges or backlogs. The Commission is completing this report as it exists pursuant to current law as applied to the two years ending June 30, 2021, meaning the merger took place in a previous audit examination period and it was appropriately discussed in those functions and planning documents. Beginning with this engagement, the Commission is completing the requested audit components as a single, cohesive agency that has performed all statutory responsibilities for the entirety of the audit examination period. The Commission's staff continues to find ways to collaborate on projects in order to provide a more thorough and useful product to the General Assembly members and legislative staffs.

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
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
NUMBER OF EMPLOYEES
For the Fiscal Year Ended June 30,

	2021	2020	2019
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
Administrative	7	7	6
Pension Unit	2	2	2
Research Unit	13	14	16
Revenue Unit	5	5	5
Total Full-Time Equivalent Employees	<u>27</u>	<u>28</u>	<u>29</u>

- Note 1: This schedule presents the average number of employees, by function, at the Commission.
- Note 2: The Administrative division includes the Executive Director, the Deputy Director, two fiscal officers, the Executive Secretary, the Office Manager, and an office associate.
- Note 3: The FY 2019 totals are not the same as that which was reported during the prior audit engagement, as the method used for reporting is now based on a twelve-month average.
- Note 4: The FY 2019 Research Unit total is based on a seven-month average and more accurately reflects the Commission's totals as a result of Public Act 100-1148 (effective December 10, 2018), which abolished the Legislative Research Unit and transferred all employees to the Commission on Government Forecasting and Accountability.

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.