

**STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2015

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
 COMPLIANCE EXAMINATION
 For the Year Ended June 30, 2015

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STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

AGENCY OFFICIALS

Executive Director	Dr. Mary L. Milano
General Counsel and Deputy Director of Programs	Mr. John Wank (7/1/14-9/30/14)
General Counsel	Ms. Kenya Jenkins-Wright (2/17/15-present)

Division Directors:

Office of the State Guardian	Ms. Helen Godlewski Brownfield (7/1/14-4/30/15)
Office of the State Guardian	Ms. Laura Sakas (5/1/15-present)
Human Rights Authority	Ms. Teresa Parks
Legal Advocacy Service	Ms. Veronique Baker
Director of Finance and Fiscal Operations	Ms. Gloria Lasley

Members of the Guardianship and Advocacy Commission as of June 30, 2015

Mr. Anthony E. Rothert, Chairperson	Honorable Ira Silverstein, State Senator
Ms. Andrea M. Schleifer, Vice-Chairperson	Ms. Inez Torres Davis
Honorable Don Harmon, State Senator	Rev. Barbara Berry-Bailey
Ms. Marlene Rankin	Dr. Sharon Jenkins-Collins
Mr. Brian N. Rubin	

Director and Regional Offices

Office of the Director 521 Stratton Building 401 South Spring Street Springfield, IL 62706	Rockford Regional Office 4302 North Main Street Suite 108 Rockford, IL 61103-5202	North Suburban Regional Office 9511 Harrison Street, W-335 Des Plaines, IL 60016-1565
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Office of the Director 160 N. LaSalle, Suite S-500 Chicago, IL 60601	Metro East Regional Office 4500 College Ave, Suite 100 Alton, IL 62002-5051	Peoria Regional Office 401 Main Street, Suite 620 Peoria, IL 61602
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East Central Regional Office 2125 South First Street Champaign, IL 61820	Egyptian Regional Office #7 Cottage Drive Anna, IL 62906-1669	West Suburban Regional Office P.O. Box 7009 Hines, IL 60141-7009
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Satellite Offices

Read Mental Health Center 4200 North Oak Park Ave. Building K, Room 36 Chicago, IL 60634-1417	Elgin Mental Health Center 750 South State Street Elgin, IL 60123
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GUARDIANSHIP & ADVOCACY COMMISSION

Dr. Mary L. Milano, Director

HUMAN RIGHTS AUTHORITY
LEGAL ADVOCACY SERVICE
OFFICE OF STATE GUARDIAN



November 30, 2015

Honorable William G. Holland
Auditor General
State of Illinois

Auditor General Holland:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Guardianship and Advocacy Commission (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 assertions during the two-year period ended June 30, 2015. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2015, the Commission has materially complied with the assertions 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,

Illinois Guardianship and Advocacy Commission

Handwritten signature of Mary L. Milano in blue ink.

Mary L. Milano, Director

Handwritten signature of Gloria Lasley in blue ink.

Gloria Lasley, Chief Fiscal Officer

Handwritten signature of Kenya Jenkins-Wright in blue ink.

Kenya Jenkins-Wright, General Counsel

OFFICE OF THE DIRECTOR

160 N. LaSalle St., Ste. S-500 ♦ Chicago, IL 60601-3115 ♦ (312) 793-5900 ♦ Fax (312) 793-4311
401 S Spring St., 521 Stratton ♦ Springfield, IL 62706 ♦ (217) 785-1540 ♦ Fax (217) 524-0088
Statewide Toll Free Intake (866) 274-8023 ♦ Statewide TTY (866) 333-3362



STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2015

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	4	3
Repeated findings	3	3
Prior recommendations implemented or not repeated	0	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2015-001	8	Inadequate controls over employee attendance records	Significant Deficiency and Noncompliance
2015-002	9	Noncompliance with the Guardianship and Advocacy Act	Noncompliance
2015-003	10	Employee performance evaluations not completed timely	Significant Deficiency and Noncompliance
2015-004	11	Inadequate controls over the recording and reporting of State property	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

EXIT CONFERENCE

The Guardianship and Advocacy Commission declined an exit conference in correspondence dated November 24, 2015. The responses to the recommendations were provided by Gloria Lasley, Director of Finance and Fiscal Operations, in correspondence dated November 30, 2015.

SPRINGFIELD OFFICE:

ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046

FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANT'S 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, Guardianship and Advocacy Commission's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2015. The management of the State of Illinois, Guardianship and Advocacy Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Guardianship and Advocacy Commission's compliance based on our examination.

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

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

In our opinion, the State of Illinois, Guardianship and Advocacy Commission complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the 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 findings as items 2015-001 through 2015-004.

Internal Control

Management of the State of Illinois, Guardianship and Advocacy Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Guardianship and Advocacy Commission's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Guardianship and Advocacy Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Guardianship and Advocacy Commission's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2015-001, 2015-003, and 2015-004, 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.

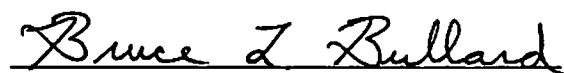
The State of Illinois, Guardianship and Advocacy Commission's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Guardianship and Advocacy Commission's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2015 and June 30, 2014 in Schedules 1 through 10 and the Analysis of Operations Section 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 June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 8 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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


BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

Springfield, Illinois

November 30, 2015

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-001. **FINDING** (Inadequate controls over employee attendance records)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over employee attendance records to ensure employees' benefit time was timely and properly recorded.

Ten of 11 (91%) employees tested had a total of 32 instances in which leave requests for vacation and compensatory time were not submitted prior to the leave by the employees. The leave requests were submitted via E-Time between 1 and 101 days after the benefit time was taken.

The Commission's Policies and Procedures Manual (Procedure 3.304) requires employees to submit to their respective supervisors via E-Time any request for leave, vacation, overtime and/or desired holiday work prior to scheduling. Prior submission of planned absences is a good business practice and allows the Commission to plan for work disruptions and staff shortages.

During the previous examination, Commission management stated the problems were due to time constraints and workload; however, the Commission implemented a new time keeping system to resolve the issue. During the current examination, Commission management stated they exercised discretion allowing sufficient documentation and communication to be submitted that was more flexible than the narrowly defined policy.

Failure to submit leave requests for approval prior to leave could increase the risk of benefit time being used and not recorded and could result in unanticipated staffing shortages. (Finding Code No. 2015-001, 2013-001, 11-01, 09-01, 07-01)

RECOMMENDATION

We recommend the Commission implement procedures to ensure timely submission of employee benefit time leave requests.

COMMISSION RESPONSE

The Commission agrees with the facts of the finding. Management exercised discretion allowing sufficient documentation such as email approval and other forms of communication to be submitted that was more flexible than the narrowly defined policy and the Commission will revise agency policy to allow for other forms of documentation.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-002. **FINDING** (Noncompliance with the Guardianship and Advocacy Act)

The Guardianship and Advocacy Commission (Commission) did not comply with provisions of the Guardianship and Advocacy Act (Act).

We noted the following during our testing:

- The Commission operated with only 10 of the 11 required members throughout the examination period.
- The Commission did not meet with a quorum present during Fiscal Year 2015 and only met twice during Fiscal Year 2014.

The Act (20 ILCS 3955/4) requires the Commission to consist of 11 members appointed by the Governor. Members of the Commission serve for a term ending on June 30 and until his or her successor is appointed and qualified. The Act further requires the Commission to meet at least once every three months with the times and places of the meetings determined by the Chairman. The Act also sets the quorum at six members.

During the previous examination, Commission management stated they had submitted numerous candidates to the Governor's Office. During the current examination, Commission management stated they have no control over appointments and have made candidate recommendations to the Governor's Office with no response. Meetings were not held in accordance with the Act due to the Commission not being fully staffed and quorum requirements not being met.

Failure of the Commission to be comprised of 11 active members and meet once every three months is noncompliance with the Act and limits the ability of the Commission to carry out its purpose. (Finding Code No. 2015-002, 2013-002, 11-02, 09-02)

RECOMMENDATION

We recommend the Commission continue to work with the Governor's Office to fill the vacancies and hold meetings at least once every three months as required.

COMMISSION RESPONSE

The Commission agrees with the facts of the finding. Quarterly meetings were scheduled but were cancelled when a quorum was not met. The Commission staff are working with the Governor's Office to try and ensure a full complement of Commissioners who are serving appointed and current terms, which will enable quorum requirements to be more consistently met. The Commission complies with all requirements of the Open Meetings Act which prevents business from being conducted in the absence of a quorum.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-003. **FINDING** (Employee performance evaluations not completed timely)

The Guardianship and Advocacy Commission (Commission) did not conduct employee performance evaluations timely.

The Commission did not timely complete performance evaluations for 7 of 11 (64%) employee personnel files tested. The employee performance evaluations were completed 48 to 82 days late. In addition, one of the employees tested did not receive evaluations during Fiscal Years 2014 and 2015 and one of the employees tested did not receive an evaluation during Fiscal Year 2015.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires that, for each certified employee, each agency shall prepare an employee performance evaluation not less often than annually. In addition, the Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) requires evaluations be completed prior to when annual merit increases are awarded.

During the previous examination, Commission management stated staff shortages required supervisors and management to spend more time on operational functions and mandated ward visits. During the current examination, Commission management stated performance evaluations were not performed timely due to conflicting priorities and Commission personnel workloads.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustments, promotions, demotions, discharge, layoff, recall and reinstatement decisions. (Finding Code No. 2015-003, 2013-003, 11-03)

RECOMMENDATION

We recommend the Commission comply with the Illinois Administrative Code and take appropriate measures to ensure performance evaluations are conducted annually and in a timely manner.

COMMISSION RESPONSE

The Commission agrees with the finding. Commission management will strive to complete evaluations in a more timely manner.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-004. **FINDING** (Inadequate controls over the recording and reporting of State property)

The Illinois Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over the recording and reporting of State property.

During testing of property and fixed asset records, we noted the following:

- Eleven of 81 (14%) items were found in a different location than indicated on the Commission's property listing.
- One of 40 (3%) items tested was unable to be traced to the Commission's property listing.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires an agency to maintain current property information at a summary level which includes the physical location of the asset.

- Thirteen of 29 (45%) property additions tested, totaling \$17,212, were added to the Commission's inventory records between 56 and 1,130 days late. As a result, nine of these items, totaling \$14,469, were not added to the Commission's Agency Report of State Property (C-15) in the quarter they were received causing the C-15s for those quarters to be understated.
- One of 15 (7%) property deletions tested, totaling \$500, was deleted from the Commission's inventory records 257 days late.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) requires Agencies to adjust their property records within 30 days of acquisition, change, or deletion of equipment items. SAMS (Procedure 29.10.10) states purchased assets, other than capital leases, should be included on the C-15 in the quarter the assets were received.

- Six of 20 (30%) property additions tested, totaling \$1,810, did not include freight charges totaling \$15 to the value of the equipment items.

The Code (44 Ill. Admin Code 5010.240) states agencies must report the purchase price of equipment inventoried which includes delivery and installation costs.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-004. **FINDING** (Inadequate controls over the recording and reporting of State property)-continued

- Nine property items transferred in, totaling \$27,928, were reported as additions on the C-15s.

SAMS (Procedure 29.20.10) states transfers in are not to be included in the additions column. The net amount of transfers in/out is to be reported in the net transfers column.

Commission management stated the issues noted were the result of oversight by Commission employees.

Failure to maintain accurate and complete property records and to timely record additions and deletions increases the potential for fraud and possible loss or theft of State property. In addition, inaccurate property reporting reduces the reliability of Statewide property information. (Finding Code No. 2015-004)

RECOMMENDATION

We recommend the Commission strengthen internal controls over the recording and reporting of State property. Specifically, the Commission should ensure all equipment transactions are accurately and timely recorded on its property records and C-15s.

COMMISSION RESPONSE

The Commission agrees with the facts of the finding and will strive to enter inventory updates more timely.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

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

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 10. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

	Appropriations	Expenditures Through 6/30/2015	Lapsed Period Expenditures 7/01 - 8/31/2015	Total Expenditures	Balances Lapsed
Public Act 98-0680					
Public Act 99-0001					
General Revenue Fund - 001					
Lump Sum for Operational Expenses	\$ 9,775,000	\$ 9,458,334	\$ 310,410	\$ 9,768,744	\$ 6,256
Governor's Discretionary Appropriation	200,000	-	117,930	117,930	82,070
Total General Revenue Fund	<u>\$ 9,975,000</u>	<u>\$ 9,458,334</u>	<u>\$ 428,340</u>	<u>\$ 9,886,674</u>	<u>\$ 88,326</u>
Guardianship and Advocacy Fund - 297					
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	<u>\$ 700,000</u>	<u>\$ 526,762</u>	<u>\$ 141,675</u>	<u>\$ 668,437</u>	<u>\$ 31,563</u>
Total Guardianship and Advocacy Fund	<u>\$ 700,000</u>	<u>\$ 526,762</u>	<u>\$ 141,675</u>	<u>\$ 668,437</u>	<u>\$ 31,563</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 10,675,000</u>	<u>\$ 9,985,096</u>	<u>\$ 570,015</u>	<u>\$ 10,555,111</u>	<u>\$ 119,889</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to Commission records. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

Public Act 98-0027	Appropriations	Expenditures Through 6/30/2014	Lapsed Period Expenditures 7/01 - 8/31/2014	Total Expenditures	Balances Lapsed
General Revenue Fund - 001					
Lump Sum for Operational Expenses	\$ 10,000,000	\$ 9,297,769	\$ 541,648	\$ 9,839,417	\$ 160,583
Total General Revenue Fund	<u>\$ 10,000,000</u>	<u>\$ 9,297,769</u>	<u>\$ 541,648</u>	<u>\$ 9,839,417</u>	<u>\$ 160,583</u>
Guardianship and Advocacy Fund - 297					
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 500,000	\$ 82,491	\$ 10,593	\$ 93,084	\$ 406,916
Total Guardianship and Advocacy Fund	<u>\$ 500,000</u>	<u>\$ 82,491</u>	<u>\$ 10,593</u>	<u>\$ 93,084</u>	<u>\$ 406,916</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 10,500,000</u>	<u>\$ 9,380,260</u>	<u>\$ 552,241</u>	<u>\$ 9,932,501</u>	<u>\$ 567,499</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to Commission records. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Years Ended June 30, 2015, 2014, and 2013

	Fiscal Year		
	2015 P.A. 98-0680 & 99-0001	2014 P.A. 98-0027	2013 P.A. 97-0730
GENERAL REVENUE FUND - 001			
Appropriations (Net After Transfers)	\$ 9,975,000	\$ 10,000,000	\$ 9,756,800
Expenditures			
Lump Sum for Operational Expenses	\$ 9,768,744	\$ 9,839,417	\$ -
Governor's Discretionary Appropriation	117,930	-	-
Personal Services	-	-	7,988,059
State Contributions to Social Security	-	-	591,105
Contractual Services	-	-	334,050
Travel	-	-	132,457
Commodities	-	-	8,002
Printing	-	-	4,523
Equipment	-	-	11,201
Electronic Data Processing	-	-	48,245
Telecommunications Services	-	-	235,688
Operation of Automotive Equipment	-	-	9,446
Total Expenditures	\$ 9,886,674	\$ 9,839,417	\$ 9,362,776
Lapsed Balances	\$ 88,326	\$ 160,583	\$ 394,024
GUARDIANSHIP AND ADVOCACY FUND - 297			
Appropriations (Net After Transfers)	\$ 700,000	\$ 500,000	\$ 500,000
Expenditures			
Services Pursuant to Section 5 of the Guardianship and Advocacy Act	\$ 668,437	\$ 93,084	\$ 79,480
Total Expenditures	\$ 668,437	\$ 93,084	\$ 79,480
Lapsed Balances	\$ 31,563	\$ 406,916	\$ 420,520
GRAND TOTAL - ALL FUNDS			
Appropriations (Net After Transfers)	\$ 10,675,000	\$ 10,500,000	\$ 10,256,800
Total Expenditures	10,555,111	9,932,501	9,442,256
Lapsed Balances	\$ 119,889	\$ 567,499	\$ 814,544

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
**COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND
 BALANCE (CASH BASIS) - LOCALLY HELD FUNDS**
 For the Two Years Ended June 30, 2015

	<u>Wards' Trust Fund 1162</u>
Cash Balance at July 1, 2013	\$ 2,402,088
Receipts:	3,913,703
Disbursements:	(4,050,389)
Cash Balance at June 30, 2014	<u>\$ 2,265,402</u>
Cash Balance at July 1, 2014	\$ 2,265,402
Receipts:	3,864,994
Disbursements:	(3,860,441)
Cash Balance at June 30, 2015	<u><u>\$ 2,269,955</u></u>

Note: Amounts have been obtained from Reports of Receipts and Disbursements for Locally Held Funds prepared by the Commission and submitted to the Office of the Comptroller.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2015

Schedule 5

	<u>Equipment</u>
Balance at July 1, 2013	\$ 650,058
Additions	51,804
Deletions	(39,298)
Net Transfers	<u>1,847</u>
Balance at June 30, 2014	<u><u>\$ 664,411</u></u>
Balance at July 1, 2014	\$ 664,411
Additions	15,501
Deletions	(56,035)
Net Transfers	<u>5,628</u>
Balance at June 30, 2015	<u><u>\$ 629,505</u></u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller. During our review of the Commission's property records, we noted deficiencies with the property records. See Finding 2015-004 in the Schedule of Findings for additional details.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
 REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Years Ended June 30, 2015, 2014, and 2013

	2015	Fiscal Year 2014	2013
<u>General Revenue Fund - 001</u>			
Jury Duty and Recoveries	\$ 3,000	\$ 11,838	\$ 238
Total cash receipts per Commission records	<u>3,000</u>	<u>11,838</u>	<u>238</u>
Add: Deposits in Transit, Beginning of Year	1,381	26	17
Less: Deposits in Transit, End of Year	<u>-</u>	<u>1,381</u>	<u>26</u>
Total cash receipts per State Comptroller's Records	<u>\$ 4,381</u>	<u>\$ 10,483</u>	<u>\$ 229</u>
<u>Guardianship and Advocacy Commission Fund - 297</u>			
Prior Year Refunds	\$ -	\$ -	\$ 3,958
Fee Assessments	121,318	164,708	76,525
Circuit Clerk Fees	1,218,213	1,124,362	-
Total cash receipts per Commission records	<u>1,339,531</u>	<u>1,289,070</u>	<u>80,483</u>
Add: Deposits in Transit, Beginning of Year	100	100	1,250
Less: Receipts Collected on behalf by the State Treasurer	1,218,213	1,124,362	-
Less: Deposits in Transit, End of Year	<u>100</u>	<u>100</u>	<u>100</u>
Total cash receipts per State Comptroller's Records	<u>\$ 121,318</u>	<u>\$ 164,708</u>	<u>\$ 81,633</u>
GRAND TOTAL - ALL FUNDS			
Total cash receipts per Commission records	<u>\$ 1,342,531</u>	<u>\$ 1,300,908</u>	<u>\$ 80,721</u>
Add: Deposits in Transit, Beginning of Year	1,481	126	1,267
Less: Receipts collected on behalf by the State Treasurer	1,218,213	1,124,362	-
Less: Deposits in Transit, End of Year	<u>100</u>	<u>1,481</u>	<u>126</u>
Total cash receipts per State Comptroller's Records	<u>\$ 125,699</u>	<u>\$ 175,191</u>	<u>\$ 81,862</u>

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
 For the Two Years Ended June 30, 2015

The analysis of significant variances in total expenditures by fund exceeding \$1,000 and 20% between fiscal years as presented in the “Comparative Schedule of Appropriations, Expenditures and Lapsed Balances, Schedule 3” is detailed below:

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014

General Revenue Fund – 001

Governor’s Discretionary Appropriation

For Fiscal Year 2015, the Guardianship and Advocacy Commission (Commission) received a one-time Governor’s Discretionary Appropriation to cover the shortage in the original General Revenue Fund appropriation after the reserve was imposed by the Office of Governor through Executive Order 15-08. The Commission did not receive an appropriation of this type during Fiscal Year 2014.

Guardianship and Advocacy Fund - 297

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

For Fiscal Year 2015, the Commission’s General Revenue Fund appropriation decreased. To make up for this decrease, the Guardianship and Advocacy Fund appropriation increased. Because of this, the Commission made some payroll expenditures from the Guardianship and Advocacy Fund instead of the General Revenue Fund, causing greater expenditures during Fiscal Year 2015.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

General Revenue Fund – 001

Lump Sum for Operational Expenses

For Fiscal Year 2014, the Commission received a lump sum appropriation for operational expenses rather than individual appropriations designated for specific purposes. For Fiscal Year 2013, the Commission received individual appropriations designated for specific purposes.

Personal Services, State Contributions to Social Security, Contractual Services, Travel, Commodities, Printing, Equipment, Electronic Data Processing, Telecommunications Services, Operation of Automotive Equipment

For Fiscal Year 2013, the Commission received individual appropriations designated for specific purposes rather than a lump sum appropriation for operational expenses. For Fiscal Year 2014, the Commission received a lump sum appropriation for all General Revenue Fund expenditures.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2015

The analysis of significant variances in total receipts by fund exceeding \$100,000 and 20% between fiscal years as presented in the “Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller, Schedule 6” is detailed below:

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014

There were no significant variations in receipts between Fiscal Year 2015 and Fiscal Year 2014.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2013 AND 2014

Guardianship and Advocacy Fund - 297

Circuit Clerk Fees

Beginning January 1, 2013, the Commission began receiving a new revenue stream. P.A. 97-1093, which amended the Clerks of Courts Act (705 ILCS 105/27.3f), required each circuit court clerk to charge and collect a fee on probate cases to help defray the expense of maintaining and operating the divisions and programs of the Guardianship and Advocacy Commission and to support viable guardianship and advocacy programs throughout the State. The Commission received the first fees of this type in Fiscal Year 2014.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN LAPSE EXPENDITURES
For the Two Years Ended June 30, 2015

The analysis of significant lapse period spending exceeding \$1,000 and 20% in Fiscal Years 2014 and 2015 as reported in the “Schedule of Appropriations, Expenditures and Lapsed Balances, Schedules 1 and 2” is detailed below:

FISCAL YEAR 2015

General Revenue Fund – 001

Governor’s Discretionary Appropriation

The Guardianship and Advocacy Commission (Commission) received a discretionary appropriation from the Office of the Governor during Fiscal Year 2015. This appropriation was to be used to cover the shortage in the original General Revenue Fund appropriation and paid for personal service expenditures for the June 16th - June 30th pay period. Because this was the last pay period of the fiscal year, all expenditures were processed during the lapse period.

Guardianship and Advocacy Fund – 297

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The Commission paid some payroll expenditures for the final pay period from the Guardianship and Advocacy Fund instead of the General Revenue Fund. Because this was the last pay period of the fiscal year, the expenditures were processed during the lapse period.

FISCAL YEAR 2014

No significant lapse period spending noted.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2015

Guardianship and Advocacy Fund – 297

The Commission had accounts receivable balances of \$13,593 and \$10,000, respectively, at June 30, 2014 and June 30, 2015. These amounts represent receivables related to Guardianship and Advocacy Commission fee payments from the wards. All accounts receivable are considered current.

STATE OF ILLINOIS
GUARDIANSHIP AND ADVOCACY COMMISSION
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2015

FUNCTIONS

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

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

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

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

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

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

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

PLANNING PROGRAM

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

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
 For the Fiscal Years Ended June 30, 2015, 2014, and 2013

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

<u>Division</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Office/Clerical	13	13	14
Office of the State Guardian	70	71	68
Legal Advocacy Service	13	13	12
Human Rights Authority	9	9	9
Total Average Employees	<u>105</u>	<u>106</u>	<u>103</u>

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
 For the Fiscal Years Ended June 30, 2015, 2014, and 2013

The Commission's management provided the following information consisting of statistical and programmatic data for the years ended June 30, 2015, 2014, and 2013.

Office of the State Guardian

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

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

Activity Measures

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Number of medical consents given in response to request from service providers	12,884	12,621	12,584
Number of Total Illinois Guardianship and Advocacy Commission intakes	4,326	4,059	4,486
Number of inquiries specifically about guardianship	2,646	2,465	2,793
Number of care plans reviewed in response to service provider requests	4,905	5,375	5,690
Number of new temporary appointments-petitions filed by outside attorneys appointing the OSG	375	333	287
Number of plenary appointments-petitions filed by outside attorneys appointing the OSG	418	376	447
Number of after hours on call consents, inquires, and referrals	8,149	9,423	12,030
Number of placement changes in response to ward needs	1,355	1,268	1,383
Amount of IGAC fee collections (thousands)	\$120	\$164	\$77
Number of visits to wards completed on a quarterly basis	18,759	16,867	17,268
Total number of wards served	5,108	5,073	5,021
Total number of clients served (guardianship intakes, pending cases, and OSG wards)	7,754	7,538	7,814
Closed Cases	499	433	453
Number of supplemental contacts with OSG wards	1,901	1,389	1,553
Number of contacts with wards' families	618	583	698
Number of fiduciary transactions performed on behalf of wards' estates	12,244	12,152	12,263

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
 For the Fiscal Years Ended June 30, 2015, 2014, and 2013

Office of the State Guardian (continued)

<u>Activity Measures (continued)</u>	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Total dollar amount of ward transactions (receipts and disbursements) (in thousands)	\$7,716	\$7,654	\$9,242
Percentage of staff who are certified as Registered Guardians through the National Guardianship Foundation	93%	93%	93%
Average caseload per worker	135	123	140

Customer Service Based Performance Measures

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Percentage of cases in which the OSG was appointed legal guardian	13%	15%	16%
Percentage of cases in which alternatives to OSG Guardianship were located	87%	85%	84%

Efficiency Indicators

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Cost per client served	\$1,089	\$1,083	\$1,003

Legal Advocacy Service

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

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

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

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
 For the Fiscal Years Ended June 30, 2015, 2014, and 2013

Legal Advocacy Service (continued)

The activities of the LAS are statutorily mandated by Illinois law. Litigation is pursued on the rare occasion when an appropriate remedy cannot be achieved by notification, education, and negotiation. LAS staff also provide technical assistance to the Commission's Human Rights Authority and Office of the State Guardian divisions and maintain a reviewing court decision outline on the Commission's website.

Activity Measures

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Requests for information, referral, or assistance	1,520	1,413	1,902
Cases handled	6,767	5,455	5,534
Total clients served	9,058	8,225	7,614

Customer Service Based Performance Measures

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Percentage of cases referred to higher courts	84%	72%	87%

Efficiency Indicators - Internal Process

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Average cost per client	\$128	\$123	\$124
Average cost per case handled	\$172	\$186	\$171

Efficiency Indicators - External Benchmarks

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Private sector cost for equivalent staff hours (in thousands)	\$4,680	\$5,070	\$4,680
Percentage that program costs the State when compared to private sector rates	25%	20%	20%

Human Rights Authority

The Human Rights Authority (HRA) investigates complaints of alleged rights violations committed by private and public providers that serve persons with disabilities. Regional authorities, staffed largely by volunteers appointed by the Commissioners, comprise the entire division. The Authority's investigations offer a mechanism for non-adversarial negotiations with service providers when complaints can be substantiated. The HRA makes recommendations for corrective action. Recipients benefiting from investigations are those persons with disabilities affected by HRA recommendations that were adopted by service providers.

STATE OF ILLINOIS
 GUARDIANSHIP AND ADVOCACY COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
 For the Fiscal Years Ended June 30, 2015, 2014, and 2013

Human Rights Authority (continued)

Activity Measures

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Number of information and referral inquiries	170	186	191
Number of HRA cases handled	284	265	285
Number of recommendations for improvement issued to service providers for substantiated findings	176	170	130
Number of recommendations accepted and implemented by service providers	150	156	120
Percentage of cases referred for enforcement action	2%	1%	2%
Number of persons with disabilities benefiting from HRA recommendations	35,295	13,139	24,651
Number of volunteer hours HRA members contribute to the HRA	2,647	1,991	2,720

Customer Service Based Performance Measures

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Percentage of recommendations accepted and implemented by service providers	85%	91%	92%

Efficiency Indicators - Internal Process

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2013</u>
Cost per recipient benefited	\$27	\$57	\$27
Cost per case handled	\$3,345	\$2,489	\$2,319