

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

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

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2015

TABLE OF CONTENTS

	<u>Schedule</u>	<u>Page</u>
Bureau Officials		1
Management Assertion Letter		2
Compliance Report		
Summary		4
Accountant's Report		
Independent Accountant's Report on State Compliance, on Internal Control over Compliance, and on Supplementary Information for State Compliance Purposes		5
Schedule of Findings		
Current Findings - State Compliance		8
Prior Findings Not Repeated - State Compliance		11
Supplementary Information for State Compliance Purposes		
Summary		12
<u>Fiscal Schedules and Analysis</u>		
Schedules of Appropriations, Expenditures and Lapsed Balances		
Fiscal Year 2015	1	13
Fiscal Year 2014	2	14
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3	15
Schedule of Changes in State Property	4	16
Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the Comptroller	5	17
Analysis of Significant Variations in Expenditures	6	18
Analysis of Significant Variations in Receipts	7	19
Analysis of Significant Lapse Period Spending	8	20
<u>Analysis of Operations (Not Examined)</u>		
Agency Functions and Planning Program (Not Examined)		21
Average Number of Employees (Not Examined)		23
Service Efforts and Accomplishments (Not Examined)		24

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

BUREAU OFFICIALS

For the Two Years Ended June 30, 2015

Executive Director	James W. Dodge
Deputy Director	Mark Warnsing
Chief Fiscal Officer	Shirley Hatchett

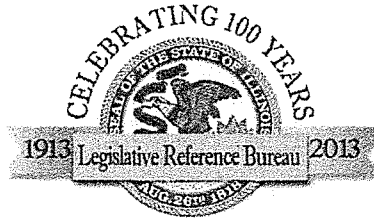
Board Members

As of June 30, 2015 the Board was comprised of:

Timothy Mapes, Clerk of the House (Chairperson)
Brad Bolin, Assistant Clerk of the House
Tim Anderson, Secretary of the Senate
Scott Kaiser, Assistant Secretary of the Senate

Bureau office is located at:

Capitol Building, Room 112
Springfield, IL 62706



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

May 9, 2016

Doehring, Winders & Co, LLP
1601 Lafayette Avenue
Mattoon, Illinois 61938

Ladies and Gentlemen:

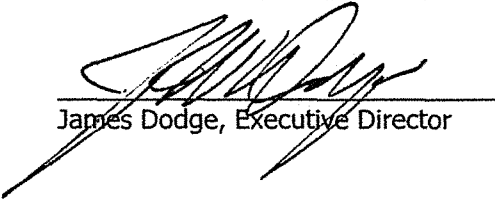
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Legislative Reference Bureau. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Legislative Reference Bureau'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 Legislative Reference Bureau has materially complied with the assertions below.

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

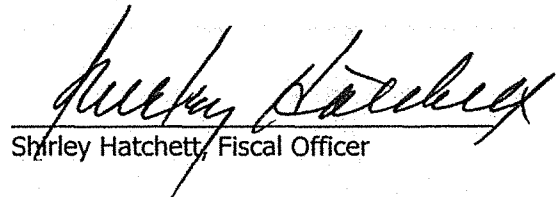
E. Money or negotiable securities or similar assets handled by the Legislative Reference Bureau on behalf of the State or held in trust by the Legislative Reference Bureau have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance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

Yours very truly,

Legislative Reference Bureau



James Dodge, Executive Director



Shirley Hatchett, Fiscal Officer

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2015-001	8	Property Control Weaknesses	Significant Deficiency and Noncompliance

EXIT CONFERENCE

This report was discussed with Bureau personnel at an exit conference on April 19, 2016. Attending were:

Legislative Reference Bureau

James W. Dodge, Executive Director
Shirley Hatchett, Chief Fiscal Officer

Office of the Auditor General

Megan Green, Audit Manager

Doehring, Winders & Co. LLP

Robert Arnholt, Partner
Matthew Clarkson, Manager

DOEHRING, WINDERS & CO. LLP
Certified Public Accountants
1601 LAFAYETTE AVENUE
MATTOON, ILLINOIS 61938

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Legislative Reference Bureau's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2015. The management of the State of Illinois, Legislative Reference Bureau is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Legislative Reference Bureau's compliance based on our examination.

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

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

In our opinion, the State of Illinois, Legislative Reference Bureau complied, in all material respects, with the 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 item 2015-001.

Internal Control

Management of the State of Illinois, Legislative Reference Bureau 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, Legislative Reference Bureau'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, Legislative Reference Bureau's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Legislative Reference Bureau'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 item 2015-001, that we consider to be a significant deficiency.

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

The State of Illinois, Legislative Reference Bureau'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, Legislative Reference Bureau'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 8 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 8. 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 7 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 governing board and is not intended to be and should not be used by anyone other than these specified parties.

Doehring, Winders & Co. LLP

Mattoon, Illinois
May 9, 2016

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

CURRENT FINDINGS – STATE COMPLIANCE

2015-001 PROPERTY CONTROL WEAKNESSES

The Legislative Reference Bureau (Bureau) did not maintain sufficient controls over the recording, reporting, and identification of State-owned equipment. During our testing, we noted the following:

- In three of eight (38%) quarterly "Agency Report of State Property" forms tested, we noted purchases of property and equipment totaling \$23,675 which were not reported in the quarter in which the property and equipment purchased was received.
- Four of sixty (7%) equipment items totaling \$25,150 tested from the Bureau listing of property and equipment were located but not tagged.
- Eight of eight (100%) quarterly "Agency Report of State Property" forms tested did not document evidence of management's review prior to the form being submitted to the Office of the Comptroller.
- We noted 28 items of property and equipment, totaling \$9,268, in which the Bureau did not timely update their property and equipment listing for items transferred to surplus at the Department of Central Management Services. These transfers were not recorded on the Bureau's property and equipment listing until 19-33 months after the transfers.

The State Property Control Act (30 ILCS 605/4) requires the Bureau to be accountable for the supervision, control, and inventory of all property under its control. The Statewide Accounting Management System Manual (Procedure 29.20.10) states equipment purchases should be included on the "Agency Report of State Property" in the quarter in which the equipment was received. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.210) requires agencies to mark each piece of State owned equipment in their possession with a unique six digit identification number. The Code (44 Ill. Adm. Code 5010.400) states that agencies shall adjust property records within 30 days of acquisition, change or deletion of equipment items. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain an effective system of internal control to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

According to Bureau management, the discrepancies noted were caused by limitations of the information system used to track State property and oversight in not documenting management's review of the Agency Report of State Property quarterly reports.

Failure to exercise adequate controls over property and maintain accurate property control records increases the potential for loss or misappropriation of State property. (Finding Code No. 2015-001)

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)

2015-001 PROPERTY CONTROL WEAKNESSES (continued)

RECOMMENDATION

We recommend the Bureau strengthen internal controls over the recording and reporting of property and equipment.

BUREAU RESPONSE

"In three of eight (38%) quarterly "Agency Report of State Property" forms tested, we noted purchases of property and equipment totaling \$23,675 which were not reported in the quarter in which the property and equipment purchased was received."

We regretfully must disagree with this part of the finding. We understand why the Office of the Auditor General would make such a finding given the information available.

However, as demonstrated to Office of the Auditor General personnel during the exit conference on January 19, 2016 by personnel of the Legislative Information System (LIS), the limitations of the property control software system provided to the Bureau by LIS prevent the entry of data or the amending of data after the last calendar date included in the reporting period but before the date for timely submission of the report 30 days after the closing of the reporting period. Due to the restrictions of the software, timely entries and amendments (i.e., made within that 30 day period after the closing of the reporting period) are recorded as if they were in fact made in a subsequent quarter. According to LIS personnel, at present they have no ability to alter this feature of the software and the Bureau cannot be held responsible for the false appearance of untimely reporting created by this programming issue.

The Bureau is presently in discussions with LIS personnel over how to address these limitations in the software systems (whether through software changes or changes in Bureau practices) to ensure that more accurate information is captured and retained for the next audit cycle.

"Four of sixty (7%) of equipment items totaling \$25,190 tested from the Bureau listing of property and equipment were located but not tagged."

We agree with this part of the finding. When 6-digit ID tagging was implemented in the Bureau, all items valued at \$100 or less were struck from the Bureau's property control records; these equipment items were received from CMS Surplus at no cost to the Bureau and should have been struck as well from the records. We regret the error and will adjust the Bureau's property control records accordingly.

"Eight of eight (100%) quarterly "Agency Report of State Property" forms tested did not document evidence of management review prior to the form being submitted to the Office of the Comptroller."

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)

2015-001 PROPERTY CONTROL WEAKNESSES (continued)

BUREAU RESPONSE (continued)

We agree with this part of the finding, and will alter the way that we note management review, to better document that management review occurs prior to the form being submitted to the Office of the Comptroller.

"We noted 28 items of property and equipment, totaling \$9,268, in which the Bureau did not timely update their property and equipment listing for the items transferred to surplus at the Department of Central Management Services. These transfers were not recorded on the Bureau's property and equipment listing until 19-33 months after the transfers."

We regretfully must disagree with this part of the finding. Again, we understand why the Office of the Auditor General would make such a finding given the information available.

However, according to the Legislative Information System, the information regarding the removal of these items from the Bureau's property and equipment list was input into the system on the same dates that the items were transferred; June 22, 2012 for all items indicated, with the exception of Tag #1182 and Tag #2005 which were transferred on August 28, 2013. Although the reports generated by the property control software accessible by Bureau management indicated that the assets had been removed from Bureau inventory, in March of 2015 Legislative Information System personnel informed the Bureau that the transfer of property information had been inputted on the dates indicated, but due to software related issues had not been finalized. We were able to resolve this situation with the Legislative Information System (LIS) and the data was re-entered into the property control system on March 31, 2015.

After the exit conference on January 19, 2016, Bureau management consulted with LIS personnel and determined that due to the date restrictions of the property control system software previously discussed, re-entries and amendments to entries will over-write previous entries, meaning that the re-entry of data on March 31, 2015 created the appearance that the data had not been entered until March 31, 2015. According to LIS personnel, at present they have no ability to alter this feature of the software and the Bureau cannot be held responsible for the false appearance of untimely property transfer reporting created by this programming issue.

The Bureau is presently in discussions with LIS personnel over how to address these limitations in the software systems (whether through software changes or changes in Bureau practices) to ensure that more accurate information is captured and retained for the next audit cycle.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

PRIOR FINDINGS NOT REPEATED - STATE COMPLIANCE

No material findings were reported in the compliance examination of the State of Illinois Legislative Reference Bureau for the two years ended June 30, 2013.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Fiscal Schedules and Analysis

Schedule of Appropriations, Expenditures and Lapsed Balances

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

Schedule of Changes in State Property

Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts
to Deposits Remitted to the Comptroller

Analysis of Significant Variations in Expenditures

Analysis of Significant Variations in Receipts

Analysis of Significant Lapse Period Spending

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 8. 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
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 1

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

	Appropriations (Net after Transfers)	Expenditures through June 30, 2015	Lapse Period Expenditures 7/1 - 8/31/15	Total Expenditures	Balance Lapsed
<u>Public Act 98-0679</u>					
GENERAL REVENUE FUND - 001					
Operational Expenses	<u>\$ 2,489,400</u>	<u>\$ 2,417,199</u>	<u>\$ 14,765</u>	<u>\$ 2,431,964</u>	<u>\$ 57,436</u>
Total Fiscal Year 2015	<u><u>\$ 2,489,400</u></u>	<u><u>\$ 2,417,199</u></u>	<u><u>\$ 14,765</u></u>	<u><u>\$ 2,431,964</u></u>	<u><u>\$ 57,436</u></u>

Note 1: The data for this report was obtained from Bureau records and has been reconciled to the records of the Office of the State Comptroller.

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

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 2

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

<u>Public Act 98-0064</u>	<u>Appropriations (Net after Transfers)</u>	<u>Expenditures through June 30, 2014</u>	<u>Lapse Period Expenditures 7/1 - 8/31/14</u>	<u>Total Expenditures</u>	<u>Balance Lapsed</u>
GENERAL REVENUE FUND - 001 Operational Expenses	\$ 2,489,400	\$ 2,175,929	\$ 119,747	\$ 2,295,676	\$ 193,724
Total Fiscal Year 2014	<u>\$ 2,489,400</u>	<u>\$ 2,175,929</u>	<u>\$ 119,747</u>	<u>\$ 2,295,676</u>	<u>\$ 193,724</u>

Note 1: The data for this report was obtained from Bureau records and has been reconciled to the records of the Office of the State Comptroller.

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

STATE OF ILLINOIS
 LEGISLATIVE REFERENCE BUREAU

SCHEDULE 3

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES AND LAPSED BALANCES

	For the Fiscal Years Ended June 30,		
	2015 PA 98-0679	2014 PA 98-0064	2013 PA 97-0726
<u>General Revenue Fund - 001</u>			
Appropriations (Net After Transfers)	\$ 2,489,400	\$ 2,489,400	\$ 2,489,400
Expenditures			
Operational Expenses	2,431,964	2,295,676	2,288,563
Lapsed Balances	\$ 57,436	\$ 193,724	\$ 200,837

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 4

SCHEDULE OF CHANGES IN STATE PROPERTY

For the Two Years Ended June 30, 2015

	<u>Equipment</u>
Balance, July 1, 2013	\$ 375,253
Additions	7,582
Deletions	(143)
Net Transfers	<u>-</u>
Balance, June 30, 2014	382,692
Additions	17,940
Deletions	(556)
Net Transfers	<u>(7,057)</u>
Balance, June 30, 2015	<u><u>\$ 393,019</u></u>

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

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 5

COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE COMPTROLLER

For the Fiscal Years Ended June 30,

	2015	2014	2013
<u>General Revenue Fund 001</u>			
Subscriptions or Publications	\$ 825	\$ 935	\$ 990
Reimbursement for Jury Duty / Recoveries	498	15	-
Prior Year Refund	146	6,703	-
Total cash receipts per Agency	1,469	7,653	990
Less: Deposits in transit end of year	-	-	-
Plus: Deposits in transit beginning of year	-	-	-
Total cash receipts per State Comptroller	\$ 1,469	\$ 7,653	\$ 990
 <u>General Assembly Computer Equipment Fund (155)</u>			
Copy fees	\$ -	\$ -	\$ 140
Total cash receipts per Agency	-	-	140
Less: Deposits in transit end of year	-	-	-
Plus: Deposits in transit beginning of year	-	-	-
Total cash receipts per State Comptroller	\$ -	\$ -	\$ 140
 <u>Grand Total - All Funds</u>			
Total cash receipts per Agency	\$ 1,469	\$ 7,653	\$ 1,130
Less: Deposits in transit end of year	-	-	-
Plus: Deposits in transit beginning of year	-	-	-
Total cash receipts per State Comptroller	\$ 1,469	\$ 7,653	\$ 1,130

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 6

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES

For the Two Years Ended June 30, 2015

There were no significant variations in expenditures for the two years ended June 30, 2015. Significant variations for this analysis were defined as variations greater than \$7,000 and 20%.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 7

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS

For the Two Years Ended June 30, 2015

There were no significant variations in receipts for the two years ended June 30, 2015. Significant variations for this analysis were defined as variations greater than \$7,000 and 20%.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 8

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING

For the Two Years Ended June 30, 2015

The Bureau's lapse period spending of \$14,765 for fiscal year 2015 and \$119,747 for fiscal year 2014 as shown in the Schedule of Appropriations, Expenditures and Lapsed Balances, represented .61% and 5.22% of the total expenditures, respectively. There was no significant lapse period spending for the two years ended June 30, 2015 which exceeded twenty percent (20%) of the total expenditure line item.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

AGENCY FUNCTIONS AND PLANNING PROGRAM
(NOT EXAMINED)

For the Two Years Ended June 30, 2015

AGENCY FUNCTIONS

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

The Joint Committee on Legislative Support Services directs the Bureau and also determines many of the policies for the Bureau. The Bureau is governed by a Board that consists of the Secretary and Assistant Secretary of the Senate and the Clerk and Assistant Clerk of the House of Representatives.

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

- Establishing a reference bureau (legal library) in the State Capitol to collect laws, books, periodicals, and other printed material adapted to the needs of the members of the General Assembly in the performance of their official duties.
- Collecting, summarizing and indexing all bills, resolutions and amendments introduced in the General Assembly and preparing, printing and distributing a Legislative Synopsis and Digest for the members periodically when the General Assembly is in session. Subscriptions are available to the general public for a fee of \$55 each.
- Offering such legal assistance and information as may be practicable in the preparation of bills, resolutions and amendments and other legislative documents to be introduced into the General Assembly by a member. Attorneys employed by the Bureau provide this service to legislators on a non-partisan basis in a confidential lawyer-client relationship.
- Recommending revisions, simplifications, and rearrangements of existing statutory law and the elimination of obsolete, superseded, duplicated, and unconstitutional statutes or parts of statutes.
- Reviewing all reported decisions of the Federal Courts and the Supreme and Appellate Courts of Illinois and recommending technical corrections in the statutes to comply with these decisions.
- Preparing revisions to conform the statutes to any reorganization of the executive branch taking effect pursuant to executive order of the Governor under Article V, Section 11 of the Constitution and the Executive Reorganization Implementation Act.
- Maintaining a computer memory system containing the Illinois Compiled Statutes with current revisions. Information from that system is to be provided to the members and agencies of the General Assembly and the Attorney General. Legislative Information System is providing the computer time for this memory system. In addition, the Bureau is required (25 ILCS 140/2 and 25 ILCS 135/5.04) to make this system available to the public or other governmental entities and agencies, subject to the requirement that the quality of the service to the Bureau, the General Assembly or the Attorney General shall not be reduced. The Bureau has adopted rates and conditions and has specified charges regarding the offering of this service.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)
(NOT EXAMINED)

For the Two Years Ended June 30, 2015

AGENCY FUNCTIONS (Continued)

- Supervising the participation of the State of Illinois in the National Conference of Commissioners on Uniform State Laws, and representing the State of Illinois on that commission (25 ILCS 135/5.07). In connection with these responsibilities, the Bureau is to examine those subjects on which uniformity with the laws of other states is desirable and is to ascertain the best means to affect uniformity in the laws of the States.

PLANNING PROGRAM

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

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

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

AVERAGE NUMBER OF EMPLOYEES
(NOT EXAMINED)

For the Years Ended June 30,

The following table, prepared from Bureau records, presents the average number of employees, by function, for the fiscal years ended June 30,

<u>Function</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Administrative	6	6	6
Professional	12	12	11
Clerical	13	13	13
Total average full-time employees	<u>31</u>	<u>31</u>	<u>30</u>

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

For the Years Ended June 30,

Legislative Digest Statistics

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Printing and paper stock	\$ 34,292	\$ 9,192	\$ 26,824
Contractual			
Mailing service, boxes	2,304	2,077	7,696
Binding for library	-	-	1,194
Postage	<u>3,113</u>	<u>5,068</u>	<u>-</u>
Total	<u>\$ 39,709</u>	<u>\$ 16,337</u>	<u>\$ 35,714</u>

Most of the copies are distributed free of charge as a service to members of the General Assembly and other specified governmental employees. The sale price to the public for the digest is \$55 for an annual subscription. Subscriptions for less than one year are not reduced proportionately. The price for one or more issues is \$55.

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Number of paid subscriptions	15	17	18
Total revenue	\$ 825	\$ 935	\$ 990

General Assembly Requests

The Legislative Reference Bureau maintains records of requests from members of the General Assembly. These records include: bills, amendments, resolutions and conference committee reports. During the 98th General Assembly, there were 32,922 total drafting requests for all types of documents, and there have been 18,472 total drafting requests for all types of documents as of September 30, 2015 for the 99th General Assembly.