

STATE OF ILLINOIS  
VIOLENCE PREVENTION AUTHORITY  
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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

STATE OF ILLINOIS  
VIOLENCE PREVENTION AUTHORITY  
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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State of Illinois  
Violence Prevention Authority

AGENCY OFFICIALS

For the Two Years Ended June 30, 2006

Director	Barbara Shaw
Fiscal Contracts Manager	Barbara King
Director of Grant Programs	Reshma Desai (September 9, 2004 to current)
Program Development Director	Ed Seighman (July 1, 2004 to February 10, 2005) Position Vacant (February 11, 2005 to current)
Director of IFVCC Grant Program	Janice DiGuilamo (July 1, 2004 - June 30, 2005)
Director of IFVCC Grant Program	Vernette Beorkrem (July 1, 2005 to current)

Executive offices are located at:

100 West Randolph Street  
Suite 6-600  
Chicago, Illinois

Branch offices are located at:

528 South 5<sup>th</sup> Street  
Springfield, Illinois



# Illinois Violence Prevention Authority

Eric E. Whitaker M.D., M.P.H.  
Director of Public Health  
Co-Chair

Lisa Madigan  
Attorney General  
Co-Chair

Barbara A. Shaw  
Director

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www.IVPA.org  
100 W. Randolph St., Rm. 6-600  
Chicago, Illinois 60601

October 26, 2006

Kerber, Eck & Braeckel LLP  
1000 Myers Building  
Springfield, IL 62701

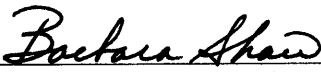
Ladies and Gentlemen:

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 Illinois Violence Prevention Authority. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, the Agency has materially complied with the assertions below.

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

Yours very truly,

Illinois Violence Prevention Authority

  
Barbara Shaw, Executive Director

  
Barbara King, Chief Fiscal Officer

State of Illinois  
Violence Prevention Authority

COMPLIANCE REPORT

SUMMARY

For the Two Years Ended June 30, 2006

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

Auditors' Reports

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

Summary of Findings

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

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

Schedule of Findings

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDING (STATE COMPLIANCE)		
06-1	11	Failure to File Required Information

State of Illinois  
Violence Prevention Authority

COMPLIANCE REPORT

SUMMARY - CONTINUED

For the Two Years Ended June 30, 2006

Exit Conference

Agency personnel waived an exit conference in correspondence from Barbara Shaw, Director, dated November 29, 2006. Responses to the recommendations were provided by Barbara Shaw.



Kerber, Eck & Braeckel LLP

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

Honorable William G. Holland  
Auditor General  
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois Violence Prevention Authority'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, 2006. The management of the State of Illinois Violence Prevention Authority is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Violence Prevention Authority's compliance based on our examination.

- A. The State of Illinois Violence Prevention Authority 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 Violence Prevention Authority 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 Violence Prevention Authority has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Violence Prevention Authority 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 Violence Prevention Authority on behalf of the State or held in trust by the State of Illinois Violence Prevention Authority 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 Violence Prevention Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Violence Prevention Authority's compliance with specified requirements.

In our opinion, the State of Illinois Violence Prevention Authority complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. However, the results of our procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as finding 06-1. As required by the Audit Guide, the immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

### **Internal Control**

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

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed another matter involving internal control which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of State findings as finding 06-1. As required by the Audit Guide, the

immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and the 2005 Supplementary Information for State Compliance Purposes, except for information on Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes and, accordingly, we do not express an opinion thereon.

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



Springfield, Illinois  
October 26, 2006

State of Illinois  
Violence Prevention Authority

CURRENT FINDING - STATE COMPLIANCE

For the Two Years Ended June 30, 2006

06-1 Finding: Failure to File Required Information

The Illinois Violence Prevention Authority (IVPA) did not file required information with the Secretary of State regarding the agency's organization, information requests, and rulemaking.

The Illinois Administrative Procedure Act (5 ILCS 100/5-15) states that each agency shall maintain and file a current description of the agency's organization, current procedures for information requests, and a current description of the agency's rulemaking procedures.

According to IVPA management, the responsible parties were not aware of the statutory requirement to file certain organizational and procedural information with the Secretary of State.

Failure to file required information is a violation of the Illinois Administrative Procedure Act. [Finding Code No. 06-1]

Recommendation

We recommend IVPA file with the Secretary of State a current description of the agency's organization, current procedures for information requests, and a current description of the agency's rulemaking procedures.

Agency Response

Concur. IVPA will file the required information with the Secretary of State.

State of Illinois  
Violence Prevention Authority

PRIOR FINDINGS NOT REPEATED

For the Two Years Ended June 30, 2006

No findings were reported in the compliance examination of the State of Illinois Violence Prevention Authority for the two years ended June 30, 2004.

State of Illinois  
Violence Prevention Authority

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

For the Two Years Ended June 30, 2006

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

- Fiscal Schedules and Analysis:

- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending
- Schedule of Indirect Costs Reimbursements

- Analysis of Operations:

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

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

State of Illinois  
Violence Prevention Authority

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2006

Federal Grantor/ Grant/Title/Number	Federal/CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures	
			<u>2006</u>	<u>2005</u>
<u>U.S. Department of Justice</u>				
<i>Bureau of Justice Assistance</i>				
Pass-through program from Illinois Criminal Justice Information Authority				
Ceasefire Grant Program	16.579	403160	\$ 111,115	\$ 488,885
Ceasefire Grant Program	16.579	401160	<u>-</u>	<u>111,115</u>
Total expenditures of federal awards			<u>\$ 111,115</u>	<u>\$ 600,000</u>

State of Illinois  
Violence Prevention Authority

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Basis of Presentation*

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Illinois Violence Prevention Authority (the "Authority") and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE B - FEDERAL GRANTS AND CONTRACTS

The Authority was the sub-recipient of two federal grants during the audit period. The grants were received from the Illinois Criminal Justice Information Authority, which served as a pass-through entity for the U.S. Department of Justice. Receipts from the grants were deposited in the Violence Prevention Fund (184), and the Illinois Violence Prevention Authority Special Projects Fund (318), a non-appropriated fund established by the Comptroller's Office for the purposes of the grant. The federal grants supported grants made by the Illinois Violence Prevention Authority to the UIC Chicago Project for Violence Prevention for the Ceasefire Program. Specifically, the funds were used to provide support to communities with high levels of violence.

NOTE C - SUBRECIPIENTS

Of the federal expenditures presented in the schedule, the entire amount was provided to sub-recipients for the years ended June 30, 2006 and 2005.

State of Illinois  
Violence Prevention Authority

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2006  
For the Fourteen Months Ended August 31, 2006

	Appropriation (Net after Transfers)	Expenditures Through June 30, 2006	Lapse Period Expenditures July 1 to August 31, 2006	Total Expenditures	Balances Lapsed
<u>Public Act 94-0015</u>					
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND 001</u>					
Contractual	\$ 36,500	\$ 28,805	\$ 4,372	\$ 33,177	\$ 3,323
Illinois Family Violence Coordinating Council	849,600	822,199	10,346	832,545	17,055
Grants per Violence Prevention Act of 1995	2,127,500	2,127,499	-	2,127,499	1
Sub Total Fund 001	3,013,600	2,978,503	14,718	2,993,221	20,379
<u>VIOLENCE PREVENTION FUND 184</u>					
Personal services	494,400	444,202	-	444,202	50,198
Retirement	38,500	34,627	-	34,627	3,873
Social security	37,900	32,878	-	32,878	5,022
Group insurance	110,400	99,751	-	99,751	10,649
Contractual	39,100	13,009	-	13,009	26,091
Travel	20,000	16,148	84	16,232	3,768
Commodities	3,000	1,894	-	1,894	1,106
Printing	10,000	5,913	2,400	8,313	1,687
Equipment	1,000	-	-	-	1,000
Electronic data processing	2,000	1,992	-	1,992	8
Telecommunications	2,000	1,116	76	1,192	808
Grants per Violence Prevention Act of 1995	1,200,000	1,023,523	-	1,023,523	176,477
Sub Total Fund 184	1,958,300	1,675,053	2,560	1,677,613	280,687
TOTAL FISCAL YEAR 2006	\$ 4,971,900	\$ 4,653,556	\$ 17,278	\$ 4,670,834	\$ 301,066

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



State of Illinois  
Violence Prevention Authority

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2005  
For the Fourteen Months Ended August 31, 2005

	Appropriation (Net after Transfers)	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 to August 31, 2005	Total Expenditures	Balances Lapsed
Public Act 93-0842	\$ 38,400	\$ 32,831	\$ 2,188	\$ 35,019	\$ 3,381
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND 001</u>					
Contractual	\$ 38,400	\$ 32,831	\$ 2,188	\$ 35,019	\$ 3,381
Illinois Family Violence Coordinating Council Grants per Violence Prevention Act of 1995	843,015	837,104	5,181	842,285	730
	2,239,500	2,059,637	85,000	2,144,637	94,863
Sub Total Fund 001	3,120,915	2,929,572	92,369	3,021,941	98,974
<u>VIOLENCE PREVENTION FUND 184</u>					
Personal services	500,200	457,278	-	457,278	42,922
Retirement	80,600	75,763	(1,879)	73,884	6,716
Social security	38,300	34,015	-	34,015	4,285
Group insurance	96,000	91,657	-	91,657	4,343
Contractual	40,100	33,932	3,032	36,964	3,136
Travel	20,000	15,448	945	16,393	3,607
Commodities	2,000	1,995	-	1,995	5
Printing	10,000	4,375	5,616	9,991	9
Equipment	1,000	-	-	-	1,000
Electronic data processing	9,000	8,251	302	8,553	447
Telecommunications	4,000	2,214	104	2,318	1,682
Grants per Violence Prevention Act of 1995	1,800,000	1,613,884	186,115	1,799,999	1
Sub Total Fund 184	2,601,200	2,338,812	194,235	2,533,047	68,153
Total Appropriated Funds	\$ 5,722,115	\$ 5,268,384	\$ 286,604	\$ 5,554,988	\$ 167,127

State of Illinois  
Violence Prevention Authority

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED  
Appropriations for Fiscal Year 2005  
For the Fourteen Months Ended August 31, 2005

Public Act 93-0842	Appropriation (Net after Transfers)	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 to August 31, 2005	Total Expenditures	Balances Lapsed
<u>NON-APPROPRIATED FUNDS</u>					
<u>ILLINOIS VIOLENCE PREVENTION AUTHORITY</u>					
<u>SPECIAL PROJECTS FUND 318</u>					
	ICJIA/Ceasefire Grant	\$ 111,115	\$ -	\$ 111,115	
	TOTAL FISCAL YEAR 2005	\$ 5,379,499	\$ 286,604	\$ 5,666,103	

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

State of Illinois  
Violence Prevention Authority

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year	
	2006	2005
	PA 94-0015	PA 93-0842
	2006	2005
		2004
		PA 93-0070
<u>APPROPRIATED FUNDS</u>		
<u>General Revenue Fund 001</u>		
Appropriations (Net After Transfers)	\$ 3,013,600	\$ 3,120,915
Expenditures		
Contractual	33,177	35,019
Illinois Family Violence Coordinating Council	832,545	842,285
Grants per Violence Prevention Act of 1995	2,127,499	2,144,637
Total Expenditures	2,993,221	3,021,941
Lapsed Balances	\$ 20,379	\$ 98,974
		\$ 3,198,481
		\$ 3,290,205

State of Illinois  
Violence Prevention Authority

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year		
	2006	2005	
	PA 94-0015	PA 93-0842	PA 93-0070
	2006	2005	2004
	\$	\$	\$
<u>Violence Prevention Fund 184</u>			
Appropriations (Net After Transfers)	1,958,300	2,601,200	1,976,705
Expenditures			
Personal services	444,202	457,278	446,622
Retirement	34,627	73,884	60,046
Social security	32,878	34,015	33,325
Group insurance	99,751	91,657	71,251
Contractual	13,009	36,964	3,977
Travel	16,232	16,393	15,836
Commodities	1,894	1,995	1,494
Printing	8,313	9,991	8,968
Equipment	-	-	242
Electronic data processing	1,992	8,553	995
Telecommunications	1,192	2,318	988
Return of unused cash	-	-	1,005
Grants per Violence Prevention Act of 1995	1,023,523	1,799,999	1,200,000
Total Expenditures	1,677,613	2,533,047	1,844,749
Lapsed Balances	\$ 280,687	\$ 68,153	\$ 131,956

State of Illinois  
Violence Prevention Authority

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year	
	2006	2005
	PA 94-0015	PA 93-0842
		PA 93-0070
<u>Total Appropriated Funds</u>		
Appropriations (Net After Transfers)	\$ 4,971,900	\$ 5,722,115
Total Expenditures	4,670,834	5,554,988
Lapsed Balances	\$ 301,066	\$ 167,127
	\$ 5,266,910	5,043,230
	\$ 223,680	\$ 223,680

State of Illinois  
Violence Prevention Authority

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year	
	2006	2005
	PA 94-0015	PA 93-0842
<u>NON-APPROPRIATED FUNDS</u>		
<u>Illinois Violence Prevention Authority Special Projects Fund 318</u>		
ICJIA/Ceasefire Grant	-	111,115
	\$	\$ 388,885

Note: The Agency did not make initiative payments during Fiscal Year 2006, 2005 and 2004.

State of Illinois  
Violence Prevention Authority

SCHEDULE OF CHANGES IN STATE PROPERTY

For the Year Ended June 30

	<u>2006</u>	<u>2005</u>
Balance, beginning of fiscal year	\$ 299,293	\$ 330,342
Additions		
Equipment purchases	2,696	17,026
Deletions	<u>(19,569)</u>	<u>(48,075)</u>
Balance, end of fiscal year	<u>\$ 282,420</u>	<u>\$ 299,293</u>

Information was obtained from Authority records and reconciled to property reports submitted to the Office of the Comptroller and the Department of Central Management Services.

State of Illinois  
Violence Prevention Authority

COMPARATIVE SCHEDULE OF CASH RECEIPTS

For the Year Ended June 30

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>General Revenue Fund - 001</b>			
Prior year refund	<u>\$ -</u>	<u>\$ 5,102</u>	<u>\$ 11,199</u>
<b>Violence Prevention Fund - 184</b>			
Other state agencies	111,115	488,885	-
Private organizations or individuals	40	-	-
Prior year refund	<u>5,101</u>	<u>12,734</u>	<u>9,938</u>
Total receipts - Fund 184	<u>116,256</u>	<u>501,619</u>	<u>9,938</u>
<b>Illinois Violence Prevention Authority Special Projects Fund - 318</b>			
Illinois Criminal Justice Information Authority	<u>-</u>	<u>111,115</u>	<u>388,885</u>
Total receipts - all funds	<u>\$ 116,256</u>	<u>\$ 617,836</u>	<u>\$ 410,022</u>



State of Illinois  
Violence Prevention Authority

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>General Revenue Fund - 001</b>			
Deposits per Agency records	\$ -	\$ 5,102	\$ 11,199
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits recorded by Comptroller	-	5,102	11,199
<b>Violence Prevention Fund - 184</b>			
Deposits per Agency records	116,256	501,619	9,938
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	<u>766</u>	<u>-</u>	<u>-</u>
Deposits recorded by Comptroller	115,490	501,619	9,938
<b>Illinois Violence Prevention Authority</b>			
<b>Special Projects Fund - 318</b>			
Deposits per Agency records	-	111,115	388,885
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits recorded by Comptroller	<u>-</u>	<u>111,115</u>	<u>388,885</u>
<b>TOTALS</b>	<u><u>\$ 115,490</u></u>	<u><u>\$ 617,836</u></u>	<u><u>\$ 410,022</u></u>

State of Illinois  
Violence Prevention Authority

ANALYSIS OF SIGNIFICANT VARIATIONS  
IN EXPENDITURES

The following are explanations for expenditures which differed by at least \$ 32,000 and by more than 20 percent from the previous year for the General Revenue Fund and \$ 22,000 and by more than 20 percent from the previous year for the Violence Prevention Fund and the Illinois Violence Prevention Authority Special Projects Fund.

<u>Fund, Account (if applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Violence Prevention Fund (184)			
Retirement	\$ 34,627	\$ 73,884	\$ 60,046
The decrease of \$ 39,257, or 53%, from fiscal year 2005 to fiscal year 2006 was due to the fact that the required State retirement rate decreased from 16.11% in fiscal year 2005 to 7.79% in fiscal year 2006.			
Contractual	13,009	36,964	3,977
The increase of \$ 32,987 or 829%, from fiscal year 2004 to fiscal year 2005 was due to the fact the appropriation increased from \$ 9,500 in fiscal year 2004 to \$ 40,100 in fiscal year 2005. In fiscal year 2004, contractual expenditures were paid from the general revenue fund first due to the limited appropriation. In fiscal year 2005, contractual expenditures related to the Violence Prevention Fund were paid from the Violence Prevention Fund due to the increased appropriation. Additionally, the decrease of \$ 23,955 or 65%, from fiscal year 2005 to fiscal year 2006 was due to the fact that spending was limited in fiscal year 2006 due to revenue shortfall in Fund 184 resulting from declining prevent violence license plate sales and fund chargebacks/sweeps.			

State of Illinois  
Violence Prevention Authority

ANALYSIS OF SIGNIFICANT VARIATIONS  
IN EXPENDITURES - CONTINUED

<u>Fund, Account (if applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Violence Prevention Fund (184) - Continued			
Grants per Violence Prevention Act of 1995	\$1,023,523	\$ 1,799,999	\$1,200,000

The increase of \$ 599,999, or 50%, from fiscal year 2004 to fiscal year 2005 was due to the fact that the appropriation was \$ 600,000 higher in fiscal year 2005 due to funds received from ICJIA for the Ceasefire grant. The decrease of \$ 776,476, or 43%, from fiscal year 2005 to fiscal year 2006 was due to the fact that fiscal year 2006 expenditures were reduced as a result of declining prevent violence license plate sales and fund chargebacks/sweeps and the lack of the ICJIA Ceasefire grant in fiscal year 2006.

Illinois Violence Prevention Authority Special  
Projects Fund (318)

ICJIA/Ceasefire Grant	-	111,115	388,885
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The decrease of \$ 277,770, or 71%, from fiscal year 2004 to fiscal year 2005 and the decrease of \$ 111,115, or 100%, from fiscal year 2005 to fiscal year 2006 was due to the fact that IVPA received a one-time \$ 500,000 grant in the IVPA Special Projects Fund 318, of which \$ 388,885 was received in fiscal year 2004 and \$ 111,115 was received in fiscal year 2005. There were no special grants received in this fund in fiscal year 2006.

State of Illinois  
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ANALYSIS OF SIGNIFICANT VARIATIONS  
IN RECEIPTS

The following are explanations for receipts which differed by at least \$ 32,000 and by more than 20 percent from the previous year for the General Revenue Fund and \$ 22,000 and by more than 20 percent from the previous year for the Violence Prevention Fund and the Illinois Violence Prevention Authority Special Projects Fund.

<u>Fund, Account (if applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Illinois Violence Prevention Authority Special Projects Fund (318)			
Illinois Criminal Justice Information Authority	\$ -	\$ 111,115	\$ 388,885

The decrease of \$ 277,770, or 71%, from fiscal year 2004 to fiscal year 2005 and the decrease of \$ 111,115, or 100%, from fiscal year 2005 to fiscal year 2006 was due to the fact that IVPA received a new \$ 500,000 grant in the IVPA Special Projects Fund 318, of which \$ 388,885 was received in fiscal year 2004 and \$ 111,115 was received in fiscal year 2005. There were no special grants received in this fund in fiscal year 2006.

State of Illinois  
Violence Prevention Authority

ANALYSIS OF SIGNIFICANT LAPSE  
PERIOD SPENDING

We noted no fiscal year 2005 or fiscal year 2006 lapse period expenditures exceeded \$ 32,000 and more than 20 percent of the expenditure for the General Revenue Fund and \$ 22,000 and more than 20 percent of the expenditure for the Violence Prevention Fund and the Illinois Violence Prevention Authority Special Projects Fund.

State of Illinois  
Violence Prevention Authority

SCHEDULE OF INDIRECT COSTS REIMBURSEMENTS

For the Two Years Ended June 30, 2006

According to Attachment A to Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments", rates can be established for use by the agencies in allocating indirect costs to federal programs. The Illinois Violence Prevention Authority has not entered into any such indirect costs agreements with the federal agencies providing money to the Authority for the years ended June 30, 2006 and 2005, due to the fact that there were not any indirect costs associated with the grants.

State of Illinois  
Violence Prevention Authority

AGENCY FUNCTIONS AND PLANNING PROGRAM

For the Two Years Ended June 30, 2006

The Violence Prevention Authority was created by the Illinois Violence Prevention Act of 1995 to address the prevention of all forms of interpersonal violence, including family violence (child abuse, domestic violence, elder abuse), youth and gang violence, sexual assault, and hate violence. The Authority takes a public health and public safety approach to violence prevention and provides funding and other resources to local and statewide violence prevention efforts. The Authority is governed by a Board of Directors, which is listed on pages 34 - 35. The Authority is currently financed by General Revenue Fund appropriations, Illinois Violence Prevention Authority Special Projects Fund appropriations, as well as proceeds from the sale of Prevent Violence license plates deposited in and appropriated from the Violence Prevention Fund (Fund 184). The Authority conducts the following activities:

**Planning**

The Authority is responsible for developing a State Plan for the prevention of violence in Illinois. The Authority is currently working under the 2003 - 2007 plan, which focuses on new priorities including targeting resources to high risk groups such as young children exposed to violence; systemic efforts that build violence prevention capacities within the health, law enforcement and education systems; coordinating and enhancing the work of other public and private agencies to incorporate violence prevention components into existing programs; and comprehensive, collaborative, community approaches to violence prevention.

**Coordinating**

The Authority is also responsible for coordinating violence prevention efforts in Illinois and accomplishes this through coordinating the violence prevention efforts of the State and private agencies represented on the Authority board through initiating and/or participating in multi-disciplinary, collaborative prevention efforts. For example, the Authority Director is the Co-Chair of the Department of Human Services Prevention Steering Committee, serves on the board of the Illinois State Police sponsored Regional Institute for Community Policing, and serves on the Steering Committee of Public Health Futures, an initiative convened by the Illinois Department of Public Health. The Authority is also coordinating with Blue Cross/Blue Shield of Illinois, and the Illinois Department of Public Health to implement and evaluate the Illinois Health Cares project, and the Authority has convened the Illinois Children's Mental Health Task Force, a multi-disciplinary, public/private effort aimed at improving the mental health of Illinois children.

State of Illinois  
Violence Prevention Authority

AGENCY FUNCTIONS AND PLANNING PROGRAM - CONTINUED

For the Two Years Ended June 30, 2006

**Funding**

The Authority administers a variety of grant programs to support local and statewide efforts to prevent violence. Grant recipients include local community agencies, public health departments, schools, law enforcement agencies, domestic violence and sexual assault programs, youth agencies, and regional and statewide agencies.

**Developing Resources**

The Authority is responsible for developing public and private resources to support local and Statewide violence prevention efforts. This involves conducting a public awareness campaign to encourage Illinois citizens to become involved in violence prevention and to purchase the Prevent Violence license plate. It also involves developing and implementing other strategies to increase the resources available for violence prevention.

**Providing Technical Assistance**

The Authority is also responsible for providing technical assistance to build the capacity of Statewide and local violence prevention programs. This is a major priority of the Authority and is accomplished through staff support and through contracts with other entities.

**Evaluating**

The Authority is charged with evaluating State and local violence prevention efforts. This is accomplished through requiring funded projects to conduct evaluation of their programs, through providing Authority staff assistance to programs in developing and implementing their evaluation efforts, through conducting outside evaluations of certain grant programs, and through the Evaluation Resource Center, a collaborative project with the Illinois Center for Violence Prevention that provides evaluation coaching and other evaluation technical support to Authority grantees.

**Auditor's Evaluation of the Planning Program**

The above description of the Authority's planning program is based solely on information furnished by management of the Authority. Through observations made throughout the examination, it appears that the Authority has established adequate operating programs to meet its defined goals and objectives.



State of Illinois  
Violence Prevention Authority

AVERAGE NUMBER OF EMPLOYEES

For the Year Ended June 30

The following schedule is obtained from Authority records and presents the average number of employees on a full-time equivalent basis for the fiscal years ended June 30, 2006, 2005, and 2004.

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Violence Prevention Fund (184):</b>			
Director	1	1	1
Director of Grant Programs	1	1	1
Director of Program Development	-	1	1
Asst. Director of Grant Programs	1	-	-
Fiscal/Contracts Manager	1	1	1
Program Developer	2	2	2
Office Manager	1	1	1
Administrative Assistant	1	1	1
<b>Total Fund 184</b>	<u>8</u>	<u>8</u>	<u>8</u>
<b>General Revenue Fund (001):</b>			
Director of IFVCC Program	1	1	1
Project Coordinator	2	3	3
Administrative Assistant	1	1	1
<b>Total General Revenue Fund (001)</b>	<u>4</u>	<u>5</u>	<u>5</u>
<b>TOTAL AGENCY</b>	<u>12</u>	<u>13</u>	<u>13</u>

State of Illinois  
Violence Prevention Authority

BOARD MEMBERS

June 30, 2006

Mandated Board Members as of June 30, 2006

Attorney General Lisa Madigan	Office of the Attorney General
Dr. Eric Whitaker	Illinois Department of Public Health, Director
Samuel Garcia	Youth Advisory Board, Co-Chair
Nestor Ledon	Youth Advisory Board, Co-Chair
Carol Adams	Illinois Department of Human Services, Secretary
Lori Levin	Illinois Criminal Justice Information Authority, Executive Director
Bryan Samuels	Illinois Department of Children and Family Services, Director
Doris Garrett	Illinois Department of Human Services, Bureau of Domestic and Sexual Violence Prevention, Bureau Chief
Larry Trent	Illinois State Police, Director
Steve Guerra	Illinois Department of Human Services, Director
Charles Johnson	Illinois Department on Aging, Director
Roger E. Walker, Jr.	Illinois Department of Corrections, Director
Dr. Randy J. Dunn	Illinois State Board of Education, State Superintendent of Education

State of Illinois  
Violence Prevention Authority

BOARD MEMBERS - CONTINUED

June 30, 2006

Appointed Members as of June 30, 2006

Dr. Crystal D. Cash	Department of Family Medicine, Provident Hospital of Cook County, Program Director
Vickii Coffey	Chicago Metropolitan Battered Women's Network, Executive Director
Kathleen Alling	Associate Judge, 2 <sup>nd</sup> Municipal District, Jefferson County Court House
Cheryl Howard	Illinois Coalition Against Domestic Violence, Executive Director
Robert Kieckhefer	Blue Cross/Blue Shield of Illinois, Vice President of Public Affairs
Sarita M. Massey, MD, MPH, FACOG	Illinois State Medical Society
Arthur Moore	Illinois Center for Violence Prevention, Chair
Steven Williams	Rolling Meadows Police Department, Chief
Karen Freel	Ounce of Prevention, Vice President

\* There is one vacancy on the Board. The Attorney General will make a replacement.

State of Illinois  
Violence Prevention Authority

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

For the Two Years Ended June 30, 2006

During Fiscal Years 2005 and 2006, the Authority:

- Promoted systemic approaches to violence prevention in health, education, law enforcement and community systems.
- Targeted resources/programs to high risk groups, such as young children exposed to violence and youth involved in gangs.
- Strengthened the capacity of violence prevention programs through technical assistance and program development.
- Promoted effective evaluation of violence prevention programs.
- Supported the work of Family Violence Coordinating Councils in all of the judicial circuits in Illinois.
- Continued to fund evaluation of the Cease Fire Program, which successfully reduced homicides and shootings in Chicago area communities.
- Engaged youth in violence prevention work in communities across Illinois through youth-led mini-grants provided with the leadership and collaboration of the IVPA Youth Advisory Board.
- Provided leadership and funding support for the Illinois Children's Mental Health Partnership.