

OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION

For the Year Ended June 30, 2009

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2009

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STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2009

AGENCY OFFICIALS

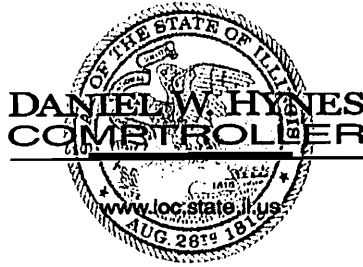
Comptroller	Daniel W. Hynes
Chief of Staff	Keith Taylor
Assistant Comptroller - Operations	Don Templeman
Assistant Comptroller - Chicago Operations	Peggy Roth
Assistant Comptroller – Policy and Programs	Rick Cornell
Legal Counsel	Whitney Rosen
Director of Internal Audit	Rusti Cummings

Agency offices are located at:

100 W. Randolph, Suite 15 - 500
Chicago, IL 60601

Room 201 State-House
Springfield, IL 62704

325 West Adams
Springfield, IL 62704



February 16, 2010

Sikich LLP
250 N. Water Street, Suite 501
Decatur, Illinois 62523

Gentlemen:

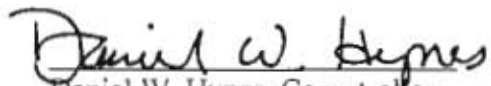
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Illinois Office of the Comptroller – Fiscal Officer Responsibilities. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Illinois Office of the Comptroller –Fiscal Officer Responsibilities’ compliance with the following assertions during the year ended June 30, 2009. Based on this evaluation, we assert that during the year ended June 30, 2009, the Office has materially complied with the assertions below.

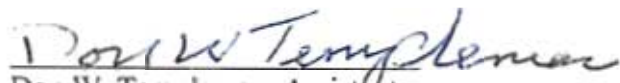
- A. The Office has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Office 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 Office 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.

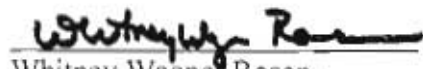
E. Money or negotiable securities or similar assets handled by the Office on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Office of the Comptroller


Daniel W. Hynes, Comptroller


Don W. Templeman, Assistant
Comptroller, Operations


Whitney Wagner Rosen,
General Counsel

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2009

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.

ACCOUNTANTS' REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Findings	2	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (<i>GOVERNMENT AUDITING STANDARDS</i>)			
09-1	9	Late payment of statutorily mandated transfers	Noncompliance
FINDINGS (<i>STATE COMPLIANCE</i>)			
09-2	10-11	Warrants issued after fiscal year limitation	Noncompliance

In addition, the following findings which are reported as current findings relating to *Government Auditing Standards* also meet the reporting requirements for State Compliance.

09-1	9	Late payment of statutorily mandated transfers	Noncompliance
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EXIT CONFERENCE

An exit conference was declined by Office personnel.



250 North Water, Suite 501, P.O. Box 1460 • Decatur, Illinois 62525-1460

**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, Office of the Comptroller - Fiscal Officer Responsibilities' 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 year ended June 30, 2009. The management of the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities' compliance based on our examination.

- A. The State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities 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, Office of the Comptroller - Fiscal Officer Responsibilities 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, Office of the Comptroller - Fiscal Officer Responsibilities 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, Office of the Comptroller - Fiscal Officer Responsibilities 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, Office of the Comptroller - Fiscal Officer Responsibilities on behalf of the State or held in trust by the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination 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, Office of the Comptroller - Fiscal Officer Responsibilities' 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, Office of the Comptroller - Fiscal Officer Responsibilities' compliance with specified requirements.

As described in finding 09-1 in the accompanying schedule of findings, the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities did not comply with requirements regarding statutory mandated transfer of funds. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Office of the Comptroller - Fiscal Office Responsibilities to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2009. However, the results of our procedures disclosed other instances of noncompliance, 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 finding 09-2.

Internal Control

The management of the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities 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, Office of the Comptroller - Fiscal Officer Responsibilities' internal control over compliance with the requirements listed in the first paragraph of this report 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, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the Comptroller - Fiscal Officer Responsibilities' internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* 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.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

There were no immaterial findings that have been excluded from this report.

The State of Illinois, Office of the Comptroller - Fiscal Responsibilities' responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Office of the Comptroller - Fiscal Responsibilities' responses and, accordingly, we express no opinion on them.

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 2009 Supplementary Information for State Compliance Purposes, except for the Schedule of Interest Paid on Late Vendor Payments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

Likich LLP

February 16, 2010

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES

SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*
Year Ended June 30, 2009

09-1. **FINDING** (Late Payment of Statutorily Mandated Transfers)

The Office of the Comptroller (IOC) did not make all statutorily mandated transfers between State funds within established timeframes, as required.

The IOC had a system in place to identify and record inter-fund transfers it was required to make. During the fiscal year ended June 30, 2009, the IOC timely recorded within the Statewide Accounting Management System (SAMS) the receivables and related payables for transfers of money in the State Treasury to be made between State of Illinois' funds. However, not all transfers were made timely. During fiscal year 2009, 223 transfers from the General Revenue Fund to various other funds were made greater than 30 days after the statutorily mandated transfer date. These untimely transfers were processed between 31 and 203 days after the mandated transfer date for a total of \$1.5 billion. Although some transfers were between one and 30 days after the statutorily mandated transfer date, those transfers were excluded from the information provided in this finding. Because not all transfers were made on a timely basis, there were approximately \$184.6 million of statutorily mandated transfers for fiscal year 2009 paid after June 30, 2009.

IOC management stated that the late payment of transfers occurred because of cash management decisions and prioritization required due to the lack of available cash in the State Treasury.

Failure to make inter-fund transfers within applicable timeframes represents noncompliance with State law, and untimely transfers of monies may have delayed the receiving fund's use of appropriated funds. (Finding Code No. 09-1)

RECOMMENDATION

We recommend the Office of the Comptroller make transfers within timeframes established by applicable statute. While we realize that lack of available funds in the State Treasury requires prioritization and cash management decisions, we recommend the Office of the Comptroller continue in its efforts to make transfers in as timely manner as possible.

AGENCY RESPONSE

Agree.

SCHEDULE OF FINDINGS – STATE COMPLIANCE

09-2. FINDING (Warrants Issued After Fiscal Year Limitation)

The Office of the Comptroller (IOC) did not issue all fiscal year 2009 warrants by August 31, 2009, as required by the State Finance Act (30 ILCS 105/25 (b)).

The IOC has the responsibility to issue warrants for all liabilities of the State that are payable from funds held by the Treasurer of the State of Illinois. Although the State of Illinois’ fiscal year ends June 30, the State Finance Act (Act) (30 ILCS 105/25 (b)) states with regard to fiscal year limitations that “outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31”. This two month period is known as the State’s lapse period. To facilitate the timely payment of liabilities from expiring appropriations, the IOC requires all State of Illinois agencies to submit payment request vouchers by August 23. Historically, payment of vouchers after August 31 has been primarily limited to vouchers received by the requested date but for which error corrections on those vouchers was required.

For fiscal years 2008 and 2007, lapse period payments totaled approximately \$2.6 billion and \$2.3 billion, respectively. During fiscal year 2009, the State’s deteriorating financial condition and cash position caused approximately \$5.1 billion of liabilities to be paid during the lapse period. IOC management stated that because there was not sufficient cash in the State Treasury to pay all FY09 liabilities by August 31, many warrants had to be issued after that date. The State Treasurer Act (15 ILCS 505/11) requires that there be sufficient money in the funds from which warrants are drawn before payment can be made.

The following summary concerning warrants issued after August 31 (close of lapse period) highlights the increase in such activity for FY09 compared to prior fiscal years:

Prior fiscal year transactions after August 31 st	FY07	FY08	FY09
Dollar amount - warrants issued	\$22,858,111	\$12,234,241	\$478,151,765
Number of transactions paid with warrants issued	1,714	1,873	19,867

In addition to the warrants described above, outstanding FY09 liabilities in the Build Illinois Bond Fund totaling \$2,038,831 were still awaiting payment until such time additional debt is issued to fund the payment of those liabilities.

IOC management stated that they did not construe the Act to prohibit issuance of warrants after August 31 for vouchers received on or before that date. In addition, management believed that it was important to continue to pay remaining FY09 liabilities irrespective of whether it was after August 31 in order to avoid disruption of State operations and services.

Payment of outstanding liabilities from expiring appropriations after August 31 represents noncompliance with the fiscal year limitations of the State Finance Act. (Finding Code No. 09-2)

RECOMMENDATION

We recommend the Office of the Comptroller seek legislative authority to enable it to pay outstanding liabilities of the State after August 31 when such liabilities have been incurred and appropriately submitted for payment to the Comptroller during the two month lapse period.

AGENCY RESPONSE

Agree.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2009

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- . Analysis of Operations
 - Agency Functions and Planning Program
 - Schedule of Interest Paid on Late Vendor Payments (Not Examined)

The accountants' 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, except for information on the Schedule of Interest Paid on Late Vendor Payments, on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Year Ended June 30, 2009

During the year ended June 30, 2009, the Honorable Daniel Hynes was the Comptroller of the State of Illinois.

Office Functions

The Office's "Fiscal Officer Functions," as set forth in the Illinois Compiled Statutes (ILCS), are as follows:

1. Development and maintenance of a uniform accounting system for the use of all State agencies (15 ILCS 405/7).
2. Preaudit of invoice-vouchers to verify that adequate documentation and sufficient unexpended appropriations exist before a state warrant is drawn (15 ILCS 405/9).
3. Authorization of payment into and out of funds held by the State Treasurer and establishment and dissolution of all State "Imprest" and/or "Petty Cash" funds (various references).
4. Storage and retrieval of State financial records including invoice-vouchers and supporting documents, payrolls, contracts, leases and canceled warrants (various references).
5. Accumulation and reporting of State agencies' financial information regarding funds held by the State Treasurer, receipts and expenditures of locally held funds, fixed assets, accounts receivable and bonded indebtedness (various references).
6. Dissemination of Statewide fiscal information to constitutional officers and the general public through the preparation of periodic financial reports (various references).

Budgeting

Planning and budgeting of the Comptroller's Office begins at the Senior staff level. To begin the process, each year in late September the Director of Budget and State Officers Payroll solicits budget information from the Chief of Staff and the three Assistant Comptrollers. The Assistant Comptrollers will obtain from Departmental Directors information on operational needs, initiatives and resource levels needed. Typically, the Departmental Director begins with the current cost to maintain current levels of services. He/she will then adjust this amount to arrive at the current year's budget proposal. Decreases from current costs may be made when inefficient or duplicative functions are identified. Increases are first made for required additions to services or cost increases. Further additions are prioritized and built upon the required increases in step fashion as in zero-based budgeting. In determining the current year's budget, the Departmental Director will request input from his staff managers and supervisors. Other considerations when determining increases and decreases include determining adequacy of the present staffing, possible salary increases, and any new departmental changes in procedures which may require both financial and human resources. Once departmental budgets are completed, they are returned to the Director of Budget and State Officers Payroll.

The Director of Budget and State Officers Payroll in conjunction with the Budget Review Committee, reviews each department's needs and prepares a recommendation report for amendments to various budget line items. The recommendations are sent to the Comptroller. After a preliminary meeting with appropriate staff to discuss the recommendations, the Budget Review Committee meets with the Comptroller for a final review of the budget. Once the Comptroller has approved the Office's budget, it is

presented to the Governor's Office of Management and Budget, which will include it in the State Budget Book.

The Comptroller will present the Office's budget to the General Assembly. The final budget as approved by the General Assembly and signed into law by the Governor is returned to the Comptroller where the Fiscal Officer allocates the money actually appropriated to the Office for the year. This process is normally concluded in June.

All Departmental Directors may monitor their allocation via the Statewide Accounting Management System (SAMS) at any time. The Directors are responsible for reporting potential budget issues to the office budget staff. The budget staff reviews all office expenditures on an ongoing basis to ensure adherence to the strategic budget plan.

Strategic Long Range Plan

Management conducts strategic planning by continually monitoring and evaluating adherence of Office activities to overall short and long-term objectives. The overall objectives are based on the following general goals:

1. To increase the effectiveness of manual processes which cannot be eliminated and enhance the usefulness and timeliness of work results as well as reduce associated costs.
2. To increase the effectiveness of automated processes by enhancing the usefulness and timeliness of information as well as reduce the associated costs.
3. To increase the efficiency of the Comptroller's various facilities in order to enhance the effectiveness of overall activities.
4. To maintain a quality work force through the recruitment, selection and training process.

These goals are consistent with the Office's main mission i.e., to provide fiscal information for the purpose of promoting the integrity of public policy decisions, and to efficiently manage and report on the State's accounts.

The Office's key programmatic priorities and strategic objectives are as follows.

1. Continue enhancing the effective operation of Statewide Accounting and Financial Reporting System, namely:
 - a. Continue improving efficiencies in the Payroll Offset System.
 - b. Develop strategies for enhanced integration with State agencies' accounting systems, with the goal of creating efficiencies between systems.
 - c. Increase volume of paperless transactions and resultant cost efficiencies.
 - d. Enhance information management capabilities.
 - e. Increase participation of State payees in Electronic Commerce Program.
2. Maintain and improve the working relationships with State agencies on Financial Reporting, Payroll, and Administrative Issues.
 - a. Continue providing education and training to State agencies on GAAP Accounting.
 - b. Analyze policies and procedures utilized by agencies for reporting purposes and develop strategies for greater efficiencies.
 - c. Improve information collection of treasury held funds and locally held funds databases.
3. Efficient management of Cemetery Care and Burial Trust Division responsibilities. (This is a non-fiscal officer function.)

- a. Increase scrutiny of licensees related to oversight of trust funds and maintenance of facilities.
 - b. Maintain training opportunities for personnel assigned to oversight functions.
 - c. Improve and regularly evaluate division database to increase information management capabilities.
4. Public Accountability Program (Service Efforts and Accomplishments – SEA)
 - a. Continue to refine / Accountability of the reporting of performance measures for programs administered by state agencies.
 5. Maintain collaboration with Judiciary to enhance administration of Court Reporters Compensation System. (This is a non-fiscal officer function.)
 - a. Improve Court Reporter timekeeping systems.
 - b. Increase automation of the Court Reporter Payroll.
 - c. Enhance / improve the processing and administration of Court Reporters Workers Compensation Cases.

As a mechanism for evaluating Office activities in relation to strategic objectives, the Office has developed a project management infrastructure for SAMS and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program. These mechanisms include formal guidelines for the review, coordination, and approval of activities and include participation by upper administration personnel.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
For the Year Ended June 30, 2009

SCHEDULE OF INTEREST PAID ON LATE VENDOR PAYMENTS (NOT EXAMINED)

Department of Healthcare and Family Services	\$ 25,650,906
Department of Corrections	2,005,415
State Board of Education	933,114
Department of Human Services	793,289
Department of Central Management Services	427,100
Capital Development Board	345,396
Department of State Police	224,400
Department of Juvenile Justice	126,904
Department of Transportation	124,664
Department of Children and Family Services	101,090
Office of the Secretary of State	60,982
Department of Revenue	50,006
Supreme Court	39,331
General Assembly	31,254
Illinois Mathematics and Science Academy	29,175
Department of Agriculture	26,918
Department of Public Health	26,631
Office of the Comptroller	21,747
Legislative Information System	19,263
Eastern Illinois University	17,576
Department of Natural Resources	15,174
Department of Military Affairs	15,101
Department of Commerce and Economic Opportunities	14,000
University of Illinois	13,892
Northeastern Illinois University	13,842
Office of the State Appellate Defender	10,276
Department of Veterans' Affairs	8,434
Office of the Treasurer	8,425
Office of the Attorney General	7,203
Legislative Research Unit	7,134
Legislative Reference Bureau	6,388
Legislative Printing Unit	4,104
Office of the State's Attorneys Appellate Prosecutor	3,753
State Police Merit Board	3,283
Department of Aging	2,951
Illinois Historic Preservation Agency	2,833
Office of the Governor	2,670
State Board of Elections	2,126
Illinois Board of Higher Education	2,000
Illinois Guardian and Advocacy Commission	1,850
Office of the Auditor General	1,795

(Continued)

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
For the Year Ended June 30, 2009

SCHEDULE OF INTEREST PAID ON LATE VENDOR PAYMENTS (NOT EXAMINED)
Continued

Illinois Criminal Justice Information Authority	\$ 1,571
Civil Service Commission	448
State University Civil Service Merit Board	443
Architect of the Capitol	385
Prisoner Review Board	363
Illinois Labor Relations Board	221
Property Tax Appeal Board	210
Deaf and Hard of Hearing Commission	157
Joint Committee on Administrative Rules	81
Northern Illinois University	71
Environmental Protection Agency	<u>62</u>
 Total Interest Paid on Late Vendor Payments	 <u>\$ 31,206,407</u>

The State Prompt Payment Act (30 ILCS 540/3-2(1)) requires State agencies to pay interest on vendor bills which are paid late. Bills were considered to have been paid late if payment was not made within 60 days after receipt of a proper bill.