

STATE OF ILLINOIS
GENERAL ASSEMBLY

SENATE

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

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

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
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AGENCY OFFICIALS

President of the Senate	Senator Emil Jones, Jr. (through 1/13/09) Senator John J. Cullerton (1/14/09 to present)
Minority Leader	Senator Frank Watson (through 1/13/09) Senator Christine Radogno (1/14/09 to present)
Secretary of the Senate	Deborah Shipley (through 3/15/09) Jillayne Rock (3/19/09 to present)
Assistant Secretary of the Senate	Scott Kaiser

Agency offices are located at:

Office of the Senate President
327 State House
Springfield, Illinois 62706

Office of the Minority Leader
309A State House
Springfield, Illinois 62706

Office of the Secretary
401 State House
Springfield, Illinois 62706

Senate Operations
403 State House
Springfield, Illinois 62706

**ILLINOIS SENATE
OFFICE OF THE SECRETARY**



~~DEBORAH BRITTON~~
SECRETARY
SCOTT KAISER
ASSISTANT SECRETARY

January 11, 2010

West & Company, LLC
919 E. Harris Avenue
Greenville, IL 62246

Ladies and Gentlemen:

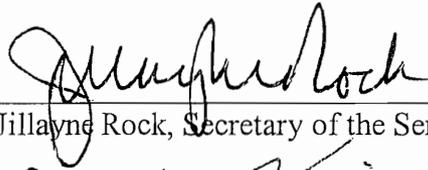
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two years ended June 30, 2009. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2008, 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. 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.

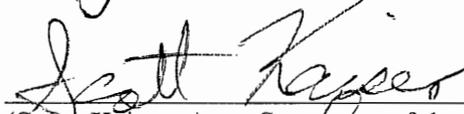
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

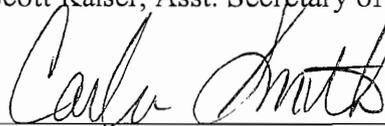
Illinois Senate



(Jillayne Rock, Secretary of the Senate)



(Scott Kaiser, Asst. Secretary of the Senate)



(Carla Smith, Fiscal Officer)

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years 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 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	—	—
Repeated findings	—	—
Prior recommendations implemented or not repeated	—	—

SCHEDULE OF FINDINGS

CURRENT FINDING

<u>Item</u>	<u>Page</u>	<u>Description</u>
None		

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

COMPLIANCE REPORT (continued)

EXIT CONFERENCE

The results of this examination were discussed with Agency personnel at an exit conference on December 9, 2009. Attending were:

Illinois General Assembly – Senate

Ms. Carla Smith, Fiscal Officer
Ms. Jillayne Rock, Secretary of the Senate
Mr. Scott Kaiser, Assistant Secretary of the Senate

Office of the Auditor General

Ms. Gayla Rudd, Audit Manager

West & Company, LLC – Special Assistant Auditors

Ms. Janice Romack, Partner
Ms. Diana Smith, Partner

MEMBERS

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RICHARD C. WEST
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&
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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, General Assembly – Senate’s compliance with the requirements listed below, as more fully described in the Audit Guide for performing 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, 2009. The management of the State of Illinois, General Assembly – Senate is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, General Assembly – Senate’s compliance based on our examination.

- A. The State of Illinois, General Assembly – Senate 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, General Assembly – Senate 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, General Assembly – Senate 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, General Assembly – Senate 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, General Assembly – Senate on behalf of the State or held in trust by the State of Illinois, General Assembly – Senate 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, General Assembly – Senate’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, General Assembly – Senate’s compliance with specified requirements.

In our opinion, the State of Illinois, General Assembly – Senate complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009.

Internal Control

The management of the State of Illinois, General Assembly – Senate 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, General Assembly – Senate’s internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing 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, General Assembly – Senate’s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, General Assembly – Senate’s 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.

As required by the *Audit Guide*, immaterial findings 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 2009 and the 2008 Supplementary Information for State Compliance Purposes, except for information on the 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 2007 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, agency management, the Legislative Audit Commission, and the Governor, and is not intended to be and should not be used by anyone other than these specified parties.

West & Company, LLC

West & Company, LLC

January 11, 2010

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

Current Finding

No findings were reported in the compliance examination of the State of Illinois, General Assembly – Senate for the two years ended June 30, 2009.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2009

Prior Findings Not Repeated

No findings were reported in the compliance examination of the State of Illinois, General Assembly – Senate for the two years ended June 30, 2007.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2009

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances by Major Object Code
- 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
- Analysis of Accounts Receivable

Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (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 Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2009

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2009	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2009	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2009	BALANCES LAPSED AUGUST 31, 2009
PUBLIC ACT 95-0731					
<u>GENERAL REVENUE FUND - 001</u>					
For ordinary and incidental expenses of legislative leadership and legislative staff					
President	\$ 5,295,073	\$ 3,823,211	\$ 39,993	\$ 3,863,204	\$ 1,431,869
Minority leader	5,295,074	5,030,896	179,417	5,210,313	84,761
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate, and expenses incurred in transcribing and printing of Senate debates					
	4,035,992	2,631,351	54,801	2,686,152	1,349,840
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex					
	113,700	84,044	3,413	87,457	26,243
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies					
	214,204	172,399	17,966	190,365	23,839
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:					
President	83,500	-	-	-	83,500
Minority Leader	83,500	83,500	-	83,500	-
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session					
	57,706	6,124	672	6,796	50,910
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign					
	4,900,765	4,659,731	152,965	4,812,696	88,069
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate					
	341,600	36,292	286,943	323,235	18,365
For use of Senate standing committees for expert witnesses, technical services, consulting assistance, and other research assistance associated with special studies and long range research projects which may be requested by the standing committees					
	2,100,847	792,817	-	792,817	1,308,030
Sub-total fund 001	<u>22,521,961</u>	<u>17,320,365</u>	<u>736,170</u>	<u>18,056,535</u>	<u>4,465,426</u>
<u>GENERAL ASSEMBLY OPERATIONS</u>					
<u>REVOLVING FUND - 196</u>					
For ordinary and contingent expenses	<u>250,000</u>	<u>6,430</u>	<u>19,684</u>	<u>26,114</u>	<u>223,886</u>
TOTAL FUNDS - FISCAL YEAR 2009	<u>\$ 22,771,961</u>	<u>\$ 17,326,795</u>	<u>\$ 755,854</u>	<u>\$ 18,082,649</u>	<u>\$ 4,689,312</u>

Note : The information reflected in this schedule was taken from Agency records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2008

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
PUBLIC ACT 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
For ordinary and incidental expenses of legislative leadership and legislative staff					
President	\$ 5,290,200	\$ 4,036,961	\$ -	\$ 4,036,961	\$ 1,253,239
Minority leader	5,290,200	4,778,034	211,894	4,989,928	300,272
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate, and expenses incurred in transcribing and printing of Senate debates					
	4,036,000	2,593,030	115,846	2,708,876	1,327,124
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex					
	113,700	2,041	45,902	47,943	65,757
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies					
	214,200	121,549	6,832	128,381	85,819
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:					
President	83,500	-	-	-	83,500
Minority Leader	83,500	60,000	-	60,000	23,500
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session					
	57,700	5,572	401	5,973	51,727
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign					
	4,900,750	4,534,759	168,359	4,703,118	197,632
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate					
	341,600	30,853	-	30,853	310,747
For use of Senate standing committees for expert witnesses, technical services, consulting assistance, and other research assistance associated with special studies and long range research projects which may be requested by the standing committees					
	2,100,850	377,908	171	378,079	1,722,771
Sub-total fund 001	<u>22,512,200</u>	<u>16,540,707</u>	<u>549,405</u>	<u>17,090,112</u>	<u>5,422,088</u>
<u>GENERAL ASSEMBLY OPERATIONS</u>					
<u>REVOLVING FUND - 196</u>					
For ordinary and contingent expenses	<u>250,000</u>	<u>44,802</u>	<u>7,757</u>	<u>52,559</u>	<u>197,441</u>
TOTAL FUNDS - FISCAL YEAR 2008	<u>\$ 22,762,200</u>	<u>\$ 16,585,509</u>	<u>\$ 557,162</u>	<u>\$ 17,142,671</u>	<u>\$ 5,619,529</u>

Note : The information reflected in this schedule was taken from Agency records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES
For the Years Ended June 30,

	FISCAL YEAR		
	2009	2008	2007
	P.A. 95-0731	P.A. 95-0348	P.A. 94-798
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (net of transfers)	\$ 22,521,961	\$ 22,512,200	\$ 22,512,200
EXPENDITURES			
For ordinary and incidental expenses of legislative leadership and legislative staff	3,863,204	4,036,961	3,835,380
President	5,210,313	4,989,928	5,059,424
Minority leader			
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate and expenses incurred in transcribing and printing of Senate debates	2,686,152	2,708,876	3,328,946
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	87,457	47,943	112,673
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	190,365	128,381	178,177
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:			
President	-	-	16,948
Minority Leader	83,500	60,000	80,000
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	6,796	5,973	6,427
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,812,696	4,703,118	4,657,490
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	323,235	30,853	90,172
For use Senate standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	792,817	378,079	912,698
Total expenditures	<u>18,056,535</u>	<u>17,090,112</u>	<u>18,278,335</u>
Lapsed Balances	<u>\$ 4,465,426</u>	<u>\$ 5,422,088</u>	<u>\$ 4,233,865</u>

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES (continued)
For the Years Ended June 30,

	FISCAL YEAR		
	2009	2008	2007
	P.A. 95-0731	P.A. 95-0348	P.A. 94-798
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND- 196</u>			
Appropriations (net of transfers)	\$ 250,000	\$ 250,000	\$ 250,000
EXPENDITURES			
For ordinary and contingent expenses	26,114	52,559	65,180
Lapsed Balances	\$ 223,886	\$ 197,441	\$ 184,820
<u>GRAND TOTAL, ALL FUNDS:</u>			
Appropriations (net of transfers)	\$ 22,771,961	\$ 22,762,200	\$ 22,762,200
Expenditures	18,082,649	17,142,671	18,343,515
Lapsed Balances	\$ 4,689,312	\$ 5,619,529	\$ 4,418,685

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES (continued)
For the Years Ended June 30,

	FISCAL YEAR		
	2009	2008	2007
	P.A. 95-0731	P.A. 95-0348	P.A. 94-798
STATE OFFICERS' SALARIES			
Appropriations to comptroller's office for senate members' salaries	\$ 5,512,400	\$ 5,355,750	\$ 4,773,600
EXPENDITURES			
President of the Senate and Minority Leader	54,954	52,942	48,964
Eleven assistant majority and minority leaders in the Senate	227,139	140,909	163,738
Majority and minority caucus chairmen in the Senate	41,298	39,786	36,760
Chairmen and minority spokesmen of standing committees in the Senate except the rules committees and the committee on the assignment of bills	403,612	447,648	396,068
For per diem allowances for the members of the Senate as provided by law	533,451	531,103	402,625
For salaries, 59 members of the Senate	4,007,977	3,866,717	3,572,080
Total expenditures	5,268,431	5,079,105	4,620,235
Lapsed Balances	\$ 243,969	\$ 276,645	\$ 153,365

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES BY MAJOR OBJECT CODE
For the Years Ended June 30,

	FISCAL YEAR		
	2009	2008	2007
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (net of transfers)	\$ 22,771,961	\$ 22,762,200	\$ 22,762,200
EXPENDITURES			
Personal services	\$ 10,878,484	\$ 10,797,003	\$ 10,045,067
Employee retirement contributions paid by employer	324,730	242,067	328,589
State contribution to state employees' retirement system	1,178	97	1,158,121
State contribution to social security	797,180	790,477	735,752
Personal services - contractual	1,812,133	1,647,351	1,500,068
Social security - contractual employees	127,699	115,177	102,743
Contractual services	2,334,532	1,983,264	2,494,544
Travel	203,000	246,045	183,702
Printing	95,414	118,204	163,413
Commodities	142,716	128,306	148,368
Equipment	390,851	377,237	638,827
Electronic data processing	173,976	213,358	231,616
Telecommunications	434,361	412,088	457,001
Operation of automobile equipment	10,790	16,009	12,529
Permanent improvements	330,923	55,691	142,914
Refunds	179	176	261
Lump sums	24,503	121	-
Total expenditures	<u>18,082,649</u>	<u>17,142,671</u>	<u>18,343,515</u>
Lapsed Balances	<u>\$ 4,689,312</u>	<u>\$ 5,619,529</u>	<u>\$ 4,418,685</u>

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2009

	Equipment
Balance at July 1, 2007	\$ 6,112,623
Additions	1,004,057
Deletions	(464,797)
Net transfers	(143,628)
Balance at June 30, 2008	\$ 6,508,255
Balance at July 1, 2008	\$ 6,508,255
Additions	770,518
Deletions	(113,996)
Net transfers	(376,461)
Balance at June 30, 2009	\$ 6,788,316

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

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Years Ended June 30,

	FISCAL YEAR		
	2009	2008	2007
<u>GENERAL REVENUE FUND - 001</u>			
Senate operations	\$ 1,303	\$ 1,374	\$ 1,115
Prior year refunds	<u>7,370</u>	<u>4,952</u>	<u>5,897</u>
Total receipts - fund 001	<u>8,673</u>	<u>6,326</u>	<u>7,012</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND -196</u>			
Subscription and postage fees	15,609	72,958	12,308
Audio service agreements	<u>-</u>	<u>-</u>	<u>78,020</u>
Total receipts - fund 196	<u>15,609</u>	<u>72,958</u>	<u>90,328</u>
Total receipts - all funds	<u>\$ 24,282</u>	<u>\$ 79,284</u>	<u>\$ 97,340</u>

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30,

	FISCAL YEAR		
	2009	2008	2007
<u>GENERAL REVENUE FUND - 001</u>			
Deposits per agency records	\$ 8,673	\$ 6,326	\$ 7,012
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>8,673</u>	<u>6,326</u>	<u>7,012</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
Deposits per agency records	15,609	72,958	90,328
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>15,609</u>	<u>72,958</u>	<u>90,328</u>
Grand Totals for Senate			
Deposits per agency records	24,282	79,284	97,340
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>\$ 24,282</u>	<u>\$ 79,284</u>	<u>\$ 97,340</u>

STATE OF ILLINOIS
 GENERAL ASSEMBLY
 SENATE
 COMPLIANCE EXAMINATION
 ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
 For the Years Ended June 30,

The following are explanations for expenditures which differed by at least \$35,000 and by more than 20% from the previous year.

	Fiscal Year		
	2009	2008	2007

GENERAL REVENUE FUND - 001

For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction cost, moving expenses, and all other costs associated with the construction and reconstruction of the Senate offices in the Capitol Complex area.

\$ 87,457	\$ 47,943	\$ 112,673
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The decrease of \$64,730 or 57% from fiscal year 2007 to fiscal year 2008 was due to the projects that took place in each respective year. There was a large renovation project that took place in fiscal year 2007, then in fiscal year 2008, there were only small renovations which included the 6th floor kitchenette and some new signs for the Senate offices to comply with the ADA. The increase of \$39,514 or 82% from fiscal year 2008 to fiscal year 2009 was due to the expenditures for the architectural services and construction to add a doorway between room 327 and 329 of the Capitol building. There was also an asbestos abatement project that took place for the management of air monitoring during removal of carpet in room 400 of the Stratton building.

For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies.

\$ 190,365	\$ 128,381	\$ 178,177
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The decrease of \$49,796 or 28% from fiscal year 2007 to fiscal year 2008 was primarily due to the decreased spending associated with the beginning of a new General Assembly in 2007. Expenditures were high in fiscal year 2007 because there were extra expenses associated with the new General Assembly which included printing, office supplies, and the cost of signs/directories for relocations of members' offices. Additionally, three new printers were purchased in fiscal year 2007. The increase of \$61,984 or 48% from fiscal year 2008 to fiscal year 2009 was primarily due to the increased spending of another new General Assembly and the extra costs associated with printing, office supplies, and the cost of signs/directories for relocation of members' offices. Additionally, there was the binding of fiscal years' 2006 and 2007 final journals. These bindings had been delayed because of the ongoing special sessions.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (continued)
For the Years Ended June 30,

The following are explanations for expenditures which differed by at least \$35,000 and by more than 20% from the previous year.

	Fiscal Year		
	2009	2008	2007
<u>GENERAL REVENUE FUND - 001 (continued)</u>			
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate.	\$ 323,235	\$ 30,853	\$ 90,172

The decrease of \$59,319 or 66% from fiscal year 2007 to fiscal year 2008 was due to the completion of the Senate and House Chambers. The majority of this project was finished in 2007, but additional expenses were carried over into fiscal year 2008 for extra benches and an upgrade to the digital sound equipment in Senate Committee Rooms 212 and 400. The increase of \$292,382 or 948% from fiscal year 2008 to fiscal year 2009 was due to expenditures for the renovations on the north fountain and east lawn of the Capitol Complex.

For use of Senate standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	\$ 792,817	\$ 378,079	\$ 912,698
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The decrease of \$534,619 or 59% from fiscal year 2007 to fiscal year 2008 was due to a reduction in the number of employees on payroll. In fiscal year 2007, there were 21 employees for the entire year. These employees received state paid retirement benefits. Then in fiscal year 2008, there were only 18 employees for half the year with no state paid retirement benefits. The increase of \$414,738 or 110% from fiscal year 2008 to fiscal year 2009 was due to an increase in the number of employees on payroll. In fiscal year 2009, the number of employees increased to 38 from 18 in the previous year. There were also additional travel expenses incurred in fiscal year 2009 due to various committee meetings regarding the upcoming impeachment trial.

STATE OF ILLINOIS
 GENERAL ASSEMBLY
 SENATE
 COMPLIANCE EXAMINATION
 ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
 For the Years Ended June 30,

The following are explanations for receipts which differed by at least \$35,000 and by more than 20% from the previous year.

	Fiscal Year		
	2009	2008	2007
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
For subscription and postage fees and for audio service agreements	\$ 15,609	\$ 72,958	\$ 90,328

The decrease of \$57,349 or 79% from fiscal year 2008 to fiscal year 2009 was due to the cancellation of the audio service in fiscal year 2007. In fiscal year 2008, three agencies paid bills relating to the services provided in the prior fiscal year. Also, in fiscal year 2008, there was a sizeable revenue source from the House and Senate selling chairs to House and Senate members. In fiscal year 2009, there was a sizeable decrease in revenue due to the cancellation of the audio service and the prior year sales of chairs.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Fiscal Year Ended June 30, 2009

The following is an explanation for significant lapse period spending (20% or more) for the fiscal year ended June 30, 2009.

<u>Expenditure Item</u>	<u>Fund</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>	<u>Explanation of Significant Lapse Period Expenditures</u>
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate.	001	\$ 323,235	\$ 286,943	89%	Lapse period spending was due to renovation work to the north fountain on the east lawn of the Capitol Complex. The renovation projects are considered at the close of Spring session, then contract work begins in June and is completed during lapse period. Thus, the payments are processed during lapse period.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Fiscal Year Ended June 30, 2008

The following is an explanation for significant lapse period spending (20% or more) for the fiscal year ended June 30, 2008.

<u>Expenditure Item</u>	<u>Fund</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>	<u>Explanation of Significant Lapse Period Expenditures</u>
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction cost, moving expenses, and all other costs associated with the construction and reconstruction of the Senate offices in the Capitol Complex area.	001	\$ 47,943	\$ 45,902	96%	Lapse period spending was due to expenditures relating to the purchase of new signs for Senate offices and for the renovation 6th Floor Capitol - kitchenette. The new signs were contracted for the period of 12/19/07 thru 6/30/08 and the invoice was received upon completion, and the kitchenette renovation was contracted for 1/14/08 thru 6/30/08 and the invoice was received upon completion. Both contract expenditures were processed during lapse period.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2009
(in thousands)

Fund Name	Current Receivables	Aged Accounts Receivable				Total Receivables	Allowance for Doubtful Accounts	
		1 - 30 Days	31 - 90 Days	91 -180 Days	181 Days - 1 Year			Over 1 Year
Balances at June 30, 2008:								
General Assembly Operations Revolving Fund 196	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ 1	\$ 3	\$ -
Balances at June 30, 2009:								
General Assembly Operations Revolving Fund 196	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ 2	\$ 5	\$ -

Note: Receivables are collected by the General Assembly - Senate. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

AGENCY FUNCTIONS AND PLANNING PROGRAM

Agency Functions

The Legislative Power of the Senate of Illinois is vested in the General Assembly, which is composed of a 59-member Senate and a 118-member House of Representatives. Its principal activities are enacting, amending or repealing laws, passing resolutions, adopting appropriation bills and conducting inquiries on proposed legislation.

As of 1982, each Legislative district is comprised of one Senate district, which is divided into two representative districts.

On the first day of January session of the General Assembly in odd-numbered years, the Secretary of State shall convene the House of Representatives to elect from its membership a Speaker of the House of Representatives as presiding officer, and the Governor shall convene the Senate to elect from its membership a President of the Senate as presiding officer. For purposes of powers of appointment conferred by the Constitution, the Minority Leader of either house is a member of the numerically strongest political party other than the party to which the Speaker or the President belongs, as the case may be.

The Senate shall also elect a Minority Leader, a Secretary of the Senate, an Assistant Secretary of the Senate and a Sergeant-at-Arms.

President of the Senate

President of the Senate – John J. Cullerton (effective 1/14/09)
Emil Jones, Jr. (through 1/13/09)

The President has those powers conferred upon him or her by the constitution, the laws of Illinois, and any other motions or resolutions adopted by the Senate or jointly by the House and Senate. The President is the chief administrative officer of the Senate and has those powers necessary to carry out those functions. Various duties and responsibilities are outlined in Senate Rule 2-5.

The office of the Senate President is located at 327 State House, Springfield, Illinois.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

AGENCY FUNCTIONS AND PLANNING PROGRAM (continued)

Minority Leader

Minority Leader – Senator Christine Radogno (effective 1/14/09)
Senator Frank Watson (through 1/13/09)

The Minority Leader has those powers conferred upon him or her by the constitution, the laws of Illinois, and any other motions or resolutions adopted by the Senate or jointly by the House and Senate. For purposes of powers of appointment conferred by the Constitution, the Minority Leader of either house is a member of the numerically strongest political party other than the party to which the President belongs. The Minority Leader has general supervision of the minority caucus staff. Various duties and responsibilities are outlined in Senate Rule 2-6.

The office of the Minority Leader is located at 309 State House, Springfield, Illinois.

Secretary of the Senate and Assistant Secretary of the Senate

Secretary of the Senate – Jillayne Rock
Assistant Secretary of the Senate – Scott Kaiser

The Secretary of the Senate may adopt policies and procedures for the conduct of his or her office. Various duties and responsibilities are outlined in Senate Rule 2-7.

The Assistant Secretary of the Senate shall perform those duties as assigned by the Secretary.

The office of the Secretary of the Senate is located at 401 State House, Springfield, Illinois.

Sergeant-at-Arms

Sergeant-at-Arms – Joe Agans-Dominguez
Assistant Sergeant-at-Arms – Tracey Sidles

The Sergeant-at-Arms shall perform those duties assigned by law, or as ordered by the President, Presiding Officer, or Secretary. The various duties are outlined in Senate Rule 2-9.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

CENTER FUNCTIONS AND PLANNING PROGRAM (continued)

Planning Program

The Senate does not have a formal planning program. A long range planning program is difficult to formulate for a legislative body, whose purpose is to legislate rather than to provide a governmental service. The powers and duties of the Senate are detailed in the State of Illinois Constitution, the laws of Illinois, other motions or resolutions adopted by the Senate or jointly by the House and the Senate, and by the Senate Rules.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of employees, by function, for the past three years.

	Fiscal Year		
	2009	2008	2007
Regular full-time employees			
Senate Democrats	51	84	59
Senate Republicans	76	74	73
Senate operations	38	36	36
District offices	46	47	45
Committee clerks	38	-	21
Total average full-time employees	<u>249</u>	<u>241</u>	<u>234</u>
Contractual full-time employees			
Senate Democrats	7	1	-
Senate Republicans	7	7	7
Senate operations	33	29	19
District offices	65	71	68
Total employees	<u>112</u>	<u>108</u>	<u>94</u>
Total average employees	<u><u>361</u></u>	<u><u>349</u></u>	<u><u>328</u></u>

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2009

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

2009 Session 96th General Assembly
January 2009 – October 2009

67 Session Days (4 Perfunctory) (2 Special Sessions)
2487 Senate Bills Introduced
1626 Senate Bills Passed Senate Committees
519 Senate Bills Passed the Senate
325 Senate Bills Passed Both House and Senate
24 Senate Bills Vetoed or Amendatorially Vetoed
1 Senate Bills Reduction, Item and Item Reduction Vetoes
298 Senate Bills Signed into Law

2008 Session 95th General Assembly
January 2008 – December 2008

67 Session Days (13 Perfunctory) (26 Special Sessions)
1212 Senate Bills Introduced
452 Senate Bills Passed Senate Committees
348 Senate Bills Passed the Senate
185 Senate Bills Passed Both House and Senate
18 Senate Bills Vetoed or Amendatorially Vetoed
4 Senate Bills Reduction, Item and Item Reduction Vetoes
163 Senate Bills Signed into Law

2007 Session 95th General Assembly
January 2007 – December 2007

116 Session Days (19 Perfunctory) (18 Special Sessions)
1870 Senate Bills Introduced
912 Senate Bills Passed Senate Committees
524 Senate Bills Passed the Senate
367 Senate Bills Passed Both House and Senate
38 Senate Bills Vetoed or Amendatorially Vetoed
0 Senate Bills Reduction, Item and Item Reduction Vetoes
328 Senate Bills Signed into Law (1 Filed without Signature)