

**STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

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



STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2020

TABLE OF CONTENTS

	<u>Schedule</u>	<u>Page(s)</u>
AGENCY OFFICIALS	-	1
MANAGEMENT ASSERTION LETTER	-	2-3
COMPLIANCE REPORT:		
Summary.....	-	4-5
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes Schedule of Findings	-	6-8
Current Findings – State Compliance.....	-	9-15
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES:		
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances		
Fiscal Year 2020.....	1	16-19
Fiscal Year 2019.....	2	20-24
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances.....	3	25-30
Comparative Schedule of Net Expenditures by Major Activity.....	4	31
Comparative Schedule of Cash Receipts and Deposits into the State Treasury....	5	32-35
Schedule of Locally-Held Fund Receipts and Disbursements.....	6	36
Schedule of Changes in Property.....	7	37
Schedule of Indirect Cost Reimbursements.....	8	38
Analysis of Operations (Not Examined):		
Analysis of Operations.....	-	39-45
Analysis of Significant Variations in Expenditures.....	-	46-48
Analysis of Significant Variations in Receipts.....	-	49-52
Analysis of Significant Lapse Period Spending.....	-	53
Number of Employees.....	-	54
Analysis of Overtime and Compensatory Time.....	-	55-56

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

AGENCY OFFICIALS

Attorney General (01/14/19 – Present)	The Honorable Kwame Raoul
Attorney General (07/01/18 – 01/14/19)	The Honorable Lisa Madigan
Chief of Staff (12/16/20 – Present)	Ms. Nathalina Hudson
Chief of Staff (01/14/19 – 12/15/20)	Ms. Kimberly Janas
Chief of Staff (07/01/18 – 01/14/19)	Ms. Ann Spillane
Chief Legal Counsel (01/14/19 – Present)	Mr. Brent Stratton
Chief Legal Counsel (07/01/18 – 01/14/19)	Ms. Ann Spillane
Deputy Chief of Staff, Administration	Ms. Melissa Mahoney
Executive Deputy Attorney General* (01/11/19 – Present)	Mr. Adam Braun
Chief Deputy Attorney General	Mr. Brent Stratton
Chief Fiscal Officer	Mr. Tad Huskey
Deputy Chief Fiscal Officer (08/01/18 – Present)	Ms. Lisa Kaigh
Deputy Chief Fiscal Officer (07/01/18 – 07/31/18)	Vacant
Chief Internal Auditor	Mr. Jay Wagner
Inspector General	Ms. Diane Saltoun

AGENCY OFFICES

The Office of the Attorney General’s primary administrative offices are located at:

500 South Second Street
Springfield, Illinois 62701

James R. Thompson Center
100 West Randolph
Chicago, Illinois 60601

*The Executive Deputy Attorney General position was created effective January 11, 2019.



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

KWAME RAOUL
ATTORNEY GENERAL

February 11, 2021

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

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 State of Illinois, Office of the Attorney General. 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 State of Illinois, Office of the Attorney General's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019 and June 30, 2020, the State of Illinois, Office of the Attorney General has materially complied with the specified requirements listed below.

- A. The State of Illinois, Office of the Attorney General 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 Attorney General 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the State of Illinois, Office of the Attorney General 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 Attorney General 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 Attorney General on behalf of the State or held in trust by the State of Illinois, Office of the Attorney General have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Office of the Attorney General

Honorable Kwame Raoul, Attorney General

Brent Stratton, Chief Deputy Attorney General / Chief Legal Counsel

Thaddeus Huskey, Chief Fiscal Officer

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	9	2018/2018	Inadequate controls over property and equipment	Material Weakness and Material Noncompliance
2020-002	12	New	Inadequate controls over remote employee attendance	Significant Deficiency and Noncompliance
2020-003	14	New	Weaknesses in cybersecurity programs and practices	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Office personnel at an exit conference on February 9, 2021.

Attending were:

Office of the Attorney General

Ms. Nathalina Hudson, Chief of Staff
Ms. Melissa Mahoney, Deputy Chief of Staff, Administration
Mr. Jay Wagner, Chief Internal Auditor
Mr. Thaddeus Huskey, Chief Fiscal Officer
Ms. Lisa Kaigh, Deputy Chief Fiscal Officer
Ms. Lynn Patton, Division Chief & Administration Counsel
Ms. Christina Huddleston, Director of Human Resources
Ms. Pamela Blackorby, Deputy Director of Human Resources
Ms. Eileen Baumstark-Pratt, Director of Office Services
Ms. Lora McDonald, Chief Technology Officer
Ms. Kimberly Brauer, Administrative Services Manager

Office of the Auditor General

Ms. Lisa Warden, Audit Manager

West & Company, LLC – Special Assistant Auditors

Ms. Janice Romack, Partner
Mr. Michael Lawler, Manager
Mr. Brandon Craycroft, Supervisor

The responses to the recommendations were provided by Jay Wagner, Chief Internal Auditor, in correspondence dated February 11, 2021.



919 East Harris Avenue
Greenville, Illinois 62246

(618) 664-4848
www.westcpa.com

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Office of the Attorney General (Office) with the specified 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, 2020. Management of the Office is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Office's compliance with the specified requirements based on our examination.

The specified requirements are:

- 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 Office 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Office complied with the specified requirements

in all material respects. An examination involves performing procedures to obtain evidence about whether the Office complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Office's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Office during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as item 2020-001, the Office had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirements described in the preceding paragraph, the Office complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-002 and 2020-003.

The Office's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Office's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the Office is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Office's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Office's compliance with the specified requirements and to test and report on the Office's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A deficiency in internal control 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 specified requirements on a timely basis. *A material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as item 2020-001 to be a material weakness.

A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-002 and 2020-003 to be significant deficiencies.

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

The Office's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Office's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Office's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 8 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Office management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 8. We have not applied procedures to the accompanying supplementary information for the years ended June 30, 2018, in Schedules 3 through 6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 8 or the Analysis of Operations Section.

Greenville, Illinois
February 11, 2021

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-001 **FINDING** (Inadequate controls over property and equipment)

The Office of the Attorney General (Office) did not exercise adequate control over the recording and reporting of its State property and equipment.

Recording and reporting weaknesses were identified during our testing of property and equipment items as follows:

- During testing of Agency Report of State Property (C-15) forms, we noted the following weaknesses:
 - The C-15 for the quarter ending September 30, 2018 overstated additions by \$515 and misstated net transfers by \$26,300. Furthermore, the C-15 reported deletions as an increase of \$11,657 rather than a decrease, which resulted in an overstated ending balance.
 - The C-15 for the quarters ended June 30, 2019 and June 30, 2020 overstated the year-end balance by \$9,240 and \$933,397, respectively.

The Office did not accurately prepare the Schedule of Changes in Property for the two years ended June 30, 2020. In an initial draft, the Office utilized C-15 reported amounts containing errors and an adjustment column was required to reconcile the ending balances to property records. The adjustments, totaling \$48,119 in Fiscal Year 2019 and \$9,915 in Fiscal Year 2020, represent unknown reconciling items between the C-15's and property records.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.30) states the C-15, when properly completed, presents the total cost of State property, by category, reflected on the agency's records as of the reporting date. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws. Office management stated the C-15 errors were due to clerical error by property control personnel.

- For property additions and deletions, our testing noted the following:
 - Ten of 40 (25%) of property additions tested were not timely added to the property records. Seven items, totaling \$61,666, were purchased prior to May 3, 2019 and were recorded between 5 and 53 days late. The other three items were vehicles, totaling \$109,990, purchased in Fiscal Year 2020 which were recorded between 31 and 57 days late.
 - Six of 40 (15%) property items tested, totaling \$47,581, were not timely removed from the Office's property records. The items were copiers, scanners, and printers, which were removed 9 to 57 days late.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-001 **FINDING** (Inadequate controls over property and equipment) - Continued

- Four of 40 (10%) property items tested, totaling \$51,724, reported acquisition information on Surplus Property Delivery Forms (forms) that did not agree to the Office’s property records; whereby, the forms reported acquisition dates which were 2 to 45 months after the acquisition dates recorded in property records. Furthermore, one of the deletions also reported an acquisition description and cost which did not agree to property records. The form understated the cost by \$972.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 90 days (30 days prior to May 3, 2019) of acquisition, change or deletion of equipment items. In addition, the Code (44 Ill. Adm. Code 5010.320) requires Agencies to adjust property records within 30 days after physical transactions of vehicles. The Code (44 Ill. Adm. Code 5010.310) establishes the rules for proper recording of equipment transactions, including required reporting to the Department of Central Management Services (CMS). The Code (44 Ill. Adm. Code 5010.230) requires agencies to maintain records including identification number, location code number, description, date of purchase, purchase price, object code, and voucher number. Office management stated for property additions, it is their general policy to add items to the property records after they have authorized the invoice for payment in order to reduce the number of changes to property records due to invoice errors or returns of purchases. Further, Office management stated the equipment items were not timely removed from property records due to untimely receipt of transfer paperwork from CMS. Office management stated the inaccurate Surplus Property Delivery forms were due to clerical error by property control personnel.

- During observation of property items, our testing identified the following:
 - Three of 40 (8%) property items selected from the Office’s property records with a total cost of \$8,864 could not be physically located at the Office. The items were a shredder, a projector, and a laptop computer. The Office believed the items had been sent to surplus in previous years.
 - One of 40 (3%) property items selected from the Office’s property records, a defibrillator with a total cost of \$1,540, was not tagged until 113 days after receipt during the auditor’s property testing.

The SAMS (Procedure 29.10.10) requires an agency to maintain current property information which includes the physical location of the asset. The Code (44 Ill. Adm. Code 5010.210) states equipment with a value greater than \$1,000 (\$500 prior to May 3, 2019) and equipment that is subject to theft with a value of \$1,000 or less (\$500 prior to May 3, 2019) must be marked with a unique identification number to be assigned by the agency holding the property. Office management stated the items not located were due to oversight, whereby they were never removed from property records after being sent to surplus. Office management stated the COVID-19 pandemic and an office move hindered their ability to tag the defibrillator in a timely manner.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-001 **FINDING** (Inadequate controls over property and equipment) - Continued

- The Office failed to adopt a formal policy for delineating categories of equipment considered to be subject to theft. The Office only recorded items over the reporting threshold in its property records. Management did not consider any items with a value of \$1,000 or less to be subject to theft. Therefore, any items with a lesser value maintained by the Office that could be considered subject to theft, such as portable electronic office equipment like laptops, were not identified, tagged or tracked.

The Code (44 Ill. Adm. Code 5010.210(c)) states each agency is responsible for adopting policies clearly delineating categories of equipment considered to be subject to theft. Office management stated their informal policy was believed to be sufficient for delineating categories of equipment considered to be subject to theft.

Failure to prepare accurate C-15s and record property at the proper value results in inaccurate reporting and diminished accountability for State assets. Also, failure to include the correct purchase date and cost on the Surplus Property Delivery form would prevent any Agency receiving the property from CMS from having accurate records of the original purchase date and cost. Other internal control weaknesses over property policy, recording and tracking increases the potential for theft or misappropriation of assets. (Finding Code No. 2020-001, 2018-001)

RECOMMENDATION

We recommend the Office strengthen controls and procedures to ensure accurate C-15 reports, property records and schedules are prepared, property and equipment additions are appropriately tagged and timely recorded in property records, property items are timely removed from property records, and Surplus Property Delivery Forms are properly completed. We further recommend the Office adopt a formal policy for delineating categories of equipment considered to be subject to theft.

OFFICE RESPONSE

The Office accepts this finding. Office Services staff will work to strengthen the Office's internal controls to increase the accuracy of our C-15 reports and property records, and ensure that all related equipment transactions occur in a timely manner. The Office will develop and implement a formal policy for delineating categories of equipment considered to be subject to theft.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-002 **FINDING** (Inadequate controls over remote employee attendance)

The Office of the Attorney General (Office) did not exercise adequate timekeeping controls over attendance for employees working remotely.

During testing, we found employees who worked off-site from March 16, 2020 through June 30, 2020 were unable to record hours worked in the Human Resource Information System (HRIS) used for employee timekeeping, and the Office did not require any other method to keep records of hours worked. In a memo to all staff, Office management suspended timekeeping requirements for employees when working from home beginning March 16, 2020, when the majority of employees were working off-site. As time passed, employees began to gradually return to working at the Office’s work sites on an intermittent basis. As of June 30, 2020, a majority of the employees were still working remotely, in some capacity. During Fiscal Year 2020, the Office employed an average of 767 full-time employees.

Even given the above condition, we selected a sample of 40 employee timesheets for various pay periods during Fiscal Years 2019 and 2020 and noted seven out of 40 (18%) employees tested lacked documentation of a properly completed and reviewed timesheet. All seven of the employees’ tested timesheets were in the time period of March 16, 2020 to June 30, 2020, and these seven timesheets represented 100% of the sample tested for this time period.

The State Officials and Employee Ethics Act (Act) (5 ILCS 430/5-5(c)) requires the Office to have a policy requiring State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. Furthermore, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws.

Office management stated they did have a policy requiring timesheets, but they suspended timekeeping requirements when the pandemic began because the Office’s HRIS used to record and maintain employee timesheets was not designed for remote use outside of the Office’s work sites.

Failure to require employee timesheets for remote work results in noncompliance with the Act and limits accountability. (Finding Code No. 2020-002)

RECOMMENDATION

We recommend the Office ensure compliance with the Act by requiring and providing a mechanism for State employees working remotely to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-002 **FINDING** (Inadequate controls over remote employee attendance) - Continued

OFFICE RESPONSE

The Office accepts the recommendation and implemented corrective action effective July 31, 2020.

The Office has always considered its time and attendance system an internal strength of the office because employees were required to be physically present at the office in order to make attendance entries into the system. When the novel coronavirus, COVID-19, was suddenly identified in and began to spread throughout the State, such that both the State and federal governments respectively issued disaster proclamations and public health emergency declarations, the office's time and attendance system created an immediate issue. The health and safety of the Office's staff and the public at large became one of the Office's priorities. As a result, the Office's timekeeping requirements were briefly suspended effective March 16, 2020, to temporarily forego the requirement for staff to come into the office in order to make entries into the time and attendance system while the Office's technology personnel worked to develop a remote access function.

While the Office recognizes that employee attendance is an integral part of the Office's responsibilities, so too is the performance of the Office's statutory duties. With the assistance of its technology personnel, who also had to develop remote access functions or platforms in order for the Office to perform its statutory duties, the Office was able to successfully launch its remote access time and attendance function, although not until after the close of the audit period. The Office notes that no exceptions were reported regarding any of the timesheets sampled prior to the start of the pandemic. Further, much of the staff that was considered to be performing an "essential governmental function," as that phrase was used in the Governor's disaster proclamations, did regularly come into the office and their time and attendance information was recorded in the Office's time and attendance system.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-003 **FINDING** (Weaknesses in cybersecurity programs and practices)

The Office of the Attorney General (Office) had not implemented adequate internal controls related to cybersecurity programs and practices.

As a result of the Office’s mission to provide legal representation to other State elected officials, the departments and agencies of State government, and the people of the State of Illinois, the Office maintains computer systems that contain large volumes of confidential or personal information such as names, addresses, and Social Security numbers of the citizens of the State.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Office’s cybersecurity program, practices, and control of confidential information, we noted the Office:

- Had not performed a comprehensive formal risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.
- Had not classified its data to establish the types of information most susceptible to attack to ensure adequate protection.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources. Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well managed controls to protect computer systems and data.

Office management indicated a comprehensive internal cybersecurity risk assessment was not performed due to competing priorities within the Information Technology (IT) Bureau. In addition, the coronavirus pandemic further delayed IT initiatives since March 2020.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities which ultimately leads to the Office’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2020-003)

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-003 **FINDING** (Weaknesses in cybersecurity programs and practices) - Continued

RECOMMENDATION

We recommend the Office perform a comprehensive formal risk assessment to identify and ensure adequate protection of information most susceptible to attack and to classify the Office's data to establish the types of information most susceptible to attack to ensure adequate protection.

OFFICE RESPONSE

The Office accepts the recommendation to regularly conduct a comprehensive risk assessment of its computer systems and to formally classify the Office's data in an effort to ensure the protection thereof. The Office recently established an Information Systems Security Analyst position, the assigned staff of which will spearhead the formalization of the Office's risk assessment and security efforts into a comprehensive, well-documented cybersecurity program.

While fully accepting the audit's recommendations, the Office emphasizes that it maintains a highly secure computer environment that safeguards confidential and personal information from attacks and unauthorized disclosure. In this regard, the Office would note that although specific data classification did not occur during the audit period, the Office administers its cybersecurity system as though all data in its possession is at high risk and susceptible to attack. As a result, the Office implements protections with multiple layers of security including, but not limited to, application-level security and monitoring, stringent network authentication requirements, firewalls, continuous vulnerability scanning, and intrusion detection and response protocols. Further, the Office's cybersecurity programs and practices are administered by a staff of highly proficient information technology professionals with decades of experience related to cybersecurity, network and database administration, application development, and security administration.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			July 1 to September 30, 2020	September 30, 2020		
Public Act 101-0007						
FISCAL YEAR 2020						
APPROPRIATED FUNDS						
General Revenue Fund - 001						
Operational Expenses	\$ 35,469,700	\$ 35,447,615	\$ 19,423	\$ 35,467,038	\$ 2,662	
Disbursements to the IL Equal Justice Foundation	1,400,000	1,400,000	-	1,400,000	-	
Subtotal, Fund 001	\$ 36,869,700	\$ 36,847,615	\$ 19,423	\$ 36,867,038	\$ 2,662	
Access to Justice Fund - 035						
Disbursements to the IL Equal Justice Foundation	\$ 1,400,000	\$ 965,000	\$ -	\$ 965,000	\$ 435,000	
Subtotal, Fund 035	\$ 1,400,000	\$ 965,000	\$ -	\$ 965,000	\$ 435,000	
Illinois Gaming Law Enforcement Fund - 085						
Lump Sum, Operations	\$ 1,000,000	\$ 994,702	\$ -	\$ 994,702	\$ 5,298	
Subtotal, Fund 085	\$ 1,000,000	\$ 994,702	\$ -	\$ 994,702	\$ 5,298	
Domestic Violence Fund - 499						
Awards and Grants	\$ 400,000	\$ 225,000	\$ 75,000	\$ 300,000	\$ 100,000	
Subtotal, Fund 499	\$ 400,000	\$ 225,000	\$ 75,000	\$ 300,000	\$ 100,000	
Attorney General Tobacco Fund - 533						
Lump Sums and Other Purposes	\$ 3,000,000	\$ 2,941,579	\$ 51,860	\$ 2,993,439	\$ 6,561	
Subtotal, Fund 533	\$ 3,000,000	\$ 2,941,579	\$ 51,860	\$ 2,993,439	\$ 6,561	

OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007 FISCAL YEAR 2020	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			Expenditures July 1 to September 30, 2020	Expenditures September 30, 2020		
<u>APPROPRIATED FUNDS</u>						
Attorney General Court Ordered and Voluntary						
Compliance Payments Project Fund - 542						
Lump Sums and Other Purposes	\$ 15,200,000	\$ 14,043,631	\$ 510,242	\$ 14,553,873	\$ 646,127	
Subtotal, Fund 542	\$ 15,200,000	\$ 14,043,631	\$ 510,242	\$ 14,553,873	\$ 646,127	
Illinois Charity Bureau Fund - 549						
Lump Sums and Other Purposes	\$ 2,000,000	\$ 1,999,277	\$ 645	\$ 1,999,922	\$ 78	
Subtotal, Fund 549	\$ 2,000,000	\$ 1,999,277	\$ 645	\$ 1,999,922	\$ 78	
Attorney General Whistleblower						
Reward and Protection Fund - 600						
Lump Sums and Other Purposes	\$ 8,500,000	\$ 8,201,410	\$ 178,123	\$ 8,379,533	\$ 120,467	
Subtotal, Fund 600	\$ 8,500,000	\$ 8,201,410	\$ 178,123	\$ 8,379,533	\$ 120,467	
State Projects and Court Ordered						
Distribution Fund - 801						
Awards and Grants, Lump Sums, and Other Purposes	\$ 16,300,000	\$ 15,166,556	\$ 609,765	\$ 15,776,321	\$ 523,679	
Subtotal, Fund 801	\$ 16,300,000	\$ 15,166,556	\$ 609,765	\$ 15,776,321	\$ 523,679	

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007 FISCAL YEAR 2020	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			Expenditures July 1 to September 30, 2020	Expenditures September 30, 2020		
APPROPRIATED FUNDS						
Cannabis Expungement Fund - 908						
Cannabis Regulation	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000
Disbursements to the IL Equal Justice Foundation	1,600,000	1,600,000	-	-	1,600,000	-
Subtotal, Fund 908	\$ 2,450,000	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000	\$ 850,000
Violent Crime Victims Assistance Fund - 929						
Personal Service	\$ 900,000	\$ 672,499	\$ -	\$ -	\$ 672,499	\$ 227,501
State Employees Retirement System	488,610	359,376	-	-	359,376	129,234
Social Security	68,850	49,394	-	-	49,394	19,456
Group Insurance	360,000	170,177	-	-	170,177	189,823
Crime Victims Services Division	150,000	28,235	-	-	28,235	121,765
Automated Victim Notification System	852,000	670,497	43,706	714,203	714,203	137,797
Awards and Grants	6,000,000	5,790,372	57,789	5,848,161	5,848,161	151,839
Subtotal, Fund 929	\$ 8,819,460	\$ 7,740,550	\$ 101,495	\$ 7,842,045	\$ 7,842,045	\$ 977,415
Attorney General Sex Offender Awareness, Training, and Education Fund - 958						
Lump Sum, Operations	\$ 300,000	\$ 273,750	\$ 26,250	\$ 300,000	\$ -	\$ -
Subtotal, Fund 958	\$ 300,000	\$ 273,750	\$ 26,250	\$ 300,000	\$ -	\$ -
Attorney General Federal Grant Fund - 988						
Lump Sums and Other Purposes	\$ 1,000,000	\$ 589,277	\$ 25,567	\$ 614,844	\$ 385,156	\$ 385,156
Subtotal, Fund 988	\$ 1,000,000	\$ 589,277	\$ 25,567	\$ 614,844	\$ 385,156	\$ 385,156
Subtotal - Appropriated Funds	\$ 97,239,160	\$ 91,588,347	\$ 1,598,370	\$ 93,186,717	\$ 4,052,443	\$ 4,052,443

OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007 FISCAL YEAR 2020	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			Expenditures July 1 to September 30, 2020	Expenditures September 30, 2020		
<u>NONAPPROPRIATED FUNDS</u>						
State Whistleblower Reward and Protection Fund - 703						
	Payment of 1/6 to Attorney General & State Police	\$ 13,775,111	\$ -	\$ -	\$ 13,775,111	
	Awards to <i>qui tam</i> plaintiffs	1,162,766	-	-	1,162,766	
	Subtotal, Fund 703	<u>\$ 14,937,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,937,877</u>	
State Projects and Court Ordered Distribution Fund - 801						
	Settlement Transfer	\$ 3,183,137	\$ -	\$ -	\$ 3,183,137	
	Buspar Cy Pres Settlement	20,000	-	-	20,000	
	Eli Lilly & Co. Cy Pres Settlement	175,000	-	-	175,000	
	Pfizer Inc. Cy Pres Settlement	285,000	-	-	285,000	
	Subtotal, Fund 801	<u>\$ 3,663,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,663,137</u>	
Attorney General Court Ordered Settlement Distribution Fund - 990						
	Puerto Rican Cultural Center	\$ 31,471	\$ -	\$ -	\$ 31,471	
	Subtotal, Fund 990	<u>\$ 31,471</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,471</u>	
Subtotal - Nonappropriated Funds						
		<u>\$ 18,632,485</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,632,485</u>	
GRAND TOTAL - ALL FUNDS						
		<u>\$ 110,220,832</u>	<u>\$ 1,598,370</u>	<u>\$ -</u>	<u>\$ 111,819,202</u>	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office's records and have been reconciled to the State Comptroller's Records as of September 30, 2020.

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

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net After Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to October 31, 2019		
Public Act 100-0586					
FISCAL YEAR 2019					
<u>APPROPRIATED FUNDS</u>					
General Revenue Fund - 001					
Operational Expenses	\$ 30,843,200	\$ 30,827,968	\$ 13,858	\$ 30,841,826	\$ 1,374
Disbursements to the IL Equal Justice Foundation	1,400,000	1,400,000	-	1,400,000	-
Subtotal, Fund 001	<u>\$ 32,243,200</u>	<u>\$ 32,227,968</u>	<u>\$ 13,858</u>	<u>\$ 32,241,826</u>	<u>\$ 1,374</u>
Access to Justice Fund - 035					
Disbursements to the IL Equal Justice Foundation	\$ 1,400,000	\$ 935,000	\$ 225,000	\$ 1,160,000	\$ 240,000
Subtotal, Fund 035	<u>\$ 1,400,000</u>	<u>\$ 935,000</u>	<u>\$ 225,000</u>	<u>\$ 1,160,000</u>	<u>\$ 240,000</u>
Illinois Gaming Law Enforcement Fund - 085					
Lump Sum, Operations	\$ 1,000,000	\$ 999,897	\$ -	\$ 999,897	\$ 103
Subtotal, Fund 085	<u>\$ 1,000,000</u>	<u>\$ 999,897</u>	<u>\$ -</u>	<u>\$ 999,897</u>	<u>\$ 103</u>
Domestic Violence Fund - 499					
Awards and Grants	\$ 500,000	\$ 299,500	\$ 500	\$ 300,000	\$ 200,000
Subtotal, Fund 499	<u>\$ 500,000</u>	<u>\$ 299,500</u>	<u>\$ 500</u>	<u>\$ 300,000</u>	<u>\$ 200,000</u>
Attorney General Tobacco Fund - 533					
Lump Sums and Other Purposes	\$ 2,500,000	\$ 2,474,841	\$ 5,698	\$ 2,480,539	\$ 19,461
Subtotal, Fund 533	<u>\$ 2,500,000</u>	<u>\$ 2,474,841</u>	<u>\$ 5,698</u>	<u>\$ 2,480,539</u>	<u>\$ 19,461</u>

OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net After Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to October 31, 2019		
Public Act 100-0586					
FISCAL YEAR 2019					
APPROPRIATED FUNDS					
Attorney General Court Ordered and Voluntary Compliance Payments Project Fund - 542					
Lump Sums and Other Purposes	\$ 14,200,000	\$ 13,639,321	\$ 429,459	\$ 14,068,780	\$ 131,220
Subtotal, Fund 542	\$ 14,200,000	\$ 13,639,321	\$ 429,459	\$ 14,068,780	\$ 131,220
Illinois Charity Bureau Fund - 549					
Lump Sums and Other Purposes	\$ 1,700,000	\$ 1,697,345	\$ 2,003	\$ 1,699,348	\$ 652
Subtotal, Fund 549	\$ 1,700,000	\$ 1,697,345	\$ 2,003	\$ 1,699,348	\$ 652
Attorney General Whistleblower Reward and Protection Fund - 600					
Lump Sums and Other Purposes	\$ 6,000,000	\$ 5,813,931	\$ 107,092	\$ 5,921,023	\$ 78,977
Subtotal, Fund 600	\$ 6,000,000	\$ 5,813,931	\$ 107,092	\$ 5,921,023	\$ 78,977
State Projects and Court Ordered Distribution Fund - 801					
Awards and Grants, Lump Sums, and Other Purposes	\$ 15,300,000	\$ 14,864,682	\$ 360,556	\$ 15,225,238	\$ 74,762
Subtotal, Fund 801	\$ 15,300,000	\$ 14,864,682	\$ 360,556	\$ 15,225,238	\$ 74,762

OFFICE OF THE ATTORNEY GENERAL
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586	Expenditure Authority (Net After Transfers)	Lapse Period		Total Expenditures	Balances Lapsed
		Expenditures Through June 30, 2019	Expenditures July 1 to October 31, 2019		
FISCAL YEAR 2019		October 31, 2019	October 31, 2019	October 31, 2019	October 31, 2019
APPROPRIATED FUNDS					
Violent Crime Victims Assistance Fund - 929					
Personal Service	\$ 1,794,500	\$ 1,672,755	\$ -	\$ 1,672,755	\$ 121,745
State Employees Retirement System	969,300	864,195	-	864,195	105,105
Social Security	137,300	120,733	-	120,733	16,567
Group Insurance	782,000	553,904	-	553,904	228,096
Crime Victims Services Division	150,000	113,677	5,745	119,422	30,578
Automated Victim Notification System	800,000	716,236	65,097	781,333	18,667
Awards and Grants	7,000,000	5,718,461	46,747	5,765,208	1,234,792
Subtotal, Fund 929	\$ 11,633,100	\$ 9,759,961	\$ 117,589	\$ 9,877,550	\$ 1,755,550
Attorney General Sex Offender Awareness, Training, and Education Fund - 958					
Lump Sum, Operations	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
Subtotal, Fund 958	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
Attorney General Federal Grant Fund - 988					
Lump Sums and Other Purposes	\$ 1,000,000	\$ 750,688	\$ 110,852	\$ 861,540	\$ 138,460
Subtotal, Fund 988	\$ 1,000,000	\$ 750,688	\$ 110,852	\$ 861,540	\$ 138,460
Subtotal - Appropriated Funds	\$ 87,726,300	\$ 83,713,134	\$ 1,372,607	\$ 85,085,741	\$ 2,640,559

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net After Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to October 31, 2019		
Public Act 100-0586		\$ 32,322,930	\$ -	\$ 32,322,930	
		<u>2,510,094</u>	-	<u>2,510,094</u>	
FISCAL YEAR 2019		\$ 34,833,024	\$ -	\$ 34,833,024	
<u>NONAPPROPRIATED FUNDS</u>					
State Whistleblower Reward and Protection Fund - 703					
Payment of 1/6 to Attorney General & State Police					
Awards to <i>qui tam</i> plaintiffs					
Subtotal, Fund 703					
State Projects and Court Ordered Distribution Fund - 801					
Buspar Cy Pres Settlement		\$ 12,831	\$ 15,000	\$ 27,831	
Caremark Cy Pres Settlement		52,188	-	52,188	
Eli Lilly & Co. Cy Pres Settlement		105,000	115,000	220,000	
Lupron Cy Pres Settlement		4,433	-	4,433	
Medco Cy Pres Settlement		43,596	-	43,596	
Midi Cy Pres Settlement		840,000	-	840,000	
Pfizer Inc. Cy Pres Settlement		362,169	435,000	797,169	
Salton Cy Pres Settlement		872	-	872	
Sheri Ann & Her Boys Cy Pres Settlement		19,000	-	19,000	
Taxol Cy Pres Settlement		165,422	39,855	205,277	
Chris Zorich 8129 Cy Pres Settlement		300,647	-	300,647	
Chris Zorich 8130 Cy Pres Settlement		100,000	-	100,000	
Chunghwa Picture Tube Funds		65,000	-	65,000	
Dave Matthews Band Cy Pres Settlement		200,000	-	200,000	
Refunds		34	-	34	
Subtotal, Fund 801		<u>\$ 2,271,192</u>	<u>\$ 604,855</u>	<u>\$ 2,876,047</u>	

SCHEDULE 2

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586 FISCAL YEAR 2019	Expenditure Authority (Net After Transfers)	Lapse Period		Total Expenditures October 31, 2019	Balances Lapsed October 31, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to October 31, 2019		
		\$ 37,104,216	\$ 604,855	\$ 37,709,071	
Subtotal - Nonappropriated Funds		<u>\$ 120,817,350</u>	<u>\$ 1,977,462</u>	<u>\$ 122,794,812</u>	
GRAND TOTAL - ALL FUNDS					

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office's records and have been reconciled to the State Comptroller's Records as of October 31, 2019.

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

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>APPROPRIATED FUNDS</u>			
General Revenue Fund - 001			
Expenditure Authority	\$ 36,869,700	\$ 32,243,200	\$ 32,243,200
Expenditures:			
Operational Expenses	\$ 35,467,038	\$ 30,841,826	\$ 30,843,120
Disbursements to the IL Equal Justice Foundation	1,400,000	1,400,000	1,400,000
Total Expenditures	<u>\$ 36,867,038</u>	<u>\$ 32,241,826</u>	<u>\$ 32,243,120</u>
Balances Lapsed	<u>\$ 2,662</u>	<u>\$ 1,374</u>	<u>\$ 80</u>
Access to Justice Fund - 035			
Expenditure Authority	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Expenditures:			
Disbursements to the IL Equal Justice Foundation	\$ 965,000	\$ 1,160,000	\$ 1,400,000
Total Expenditures	<u>\$ 965,000</u>	<u>\$ 1,160,000</u>	<u>\$ 1,400,000</u>
Balances Lapsed	<u>\$ 435,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Illinois Gaming Law Enforcement Fund - 085			
Expenditure Authority	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Expenditures:			
Lump Sum, Operations	\$ 994,702	\$ 999,897	\$ 953,541
Total Expenditures	<u>\$ 994,702</u>	<u>\$ 999,897</u>	<u>\$ 953,541</u>
Balances Lapsed	<u>\$ 5,298</u>	<u>\$ 103</u>	<u>\$ 46,459</u>
Domestic Violence Fund - 499			
Expenditure Authority	\$ 400,000	\$ 500,000	\$ 500,000
Expenditures:			
Awards and Grants	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
Balances Lapsed	<u>\$ 100,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>APPROPRIATED FUNDS</u>			
Attorney General Tobacco Fund - 533			
Expenditure Authority	\$ 3,000,000	\$ 2,500,000	\$ 2,500,000
Expenditures:			
Lump Sums and Other Purposes	\$ 2,993,439	\$ 2,480,539	\$ 2,285,793
Total Expenditures	\$ 2,993,439	\$ 2,480,539	\$ 2,285,793
Balances Lapsed	\$ 6,561	\$ 19,461	\$ 214,207
Attorney General Court Ordered and Voluntary Compliance Payments Project Fund - 542			
Expenditure Authority	\$ 15,200,000	\$ 14,200,000	\$ 13,200,000
Expenditures:			
Lump Sums and Other Purposes	\$ 14,553,873	\$ 14,068,780	\$ 12,023,217
Total Expenditures	\$ 14,553,873	\$ 14,068,780	\$ 12,023,217
Balances Lapsed	\$ 646,127	\$ 131,220	\$ 1,176,783
Illinois Charity Bureau Fund - 549			
Expenditure Authority	\$ 2,000,000	\$ 1,700,000	\$ 1,700,000
Expenditures:			
Lump Sums and Other Purposes	\$ 1,999,922	\$ 1,699,348	\$ 1,481,948
Total Expenditures	\$ 1,999,922	\$ 1,699,348	\$ 1,481,948
Balances Lapsed	\$ 78	\$ 652	\$ 218,052
Attorney General Whistleblower Reward and Protection Fund - 600			
Expenditure Authority	\$ 8,500,000	\$ 6,000,000	\$ 7,000,000
Expenditures:			
Lump Sums and Other Purposes	\$ 8,379,533	\$ 5,921,023	\$ 6,767,903
Total Expenditures	\$ 8,379,533	\$ 5,921,023	\$ 6,767,903
Balances Lapsed	\$ 120,467	\$ 78,977	\$ 232,097

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>APPROPRIATED FUNDS</u>			
State Projects and Court Ordered Distribution Fund - 801			
Expenditure Authority	\$ 16,300,000	\$ 15,300,000	\$ 14,300,000
Expenditures:			
Awards and Grants, Lump Sums, and Other Purposes	\$ 15,776,321	\$ 15,225,238	\$ 13,411,587
Total Expenditures	<u>\$ 15,776,321</u>	<u>\$ 15,225,238</u>	<u>\$ 13,411,587</u>
Balances Lapsed	<u>\$ 523,679</u>	<u>\$ 74,762</u>	<u>\$ 888,413</u>
Cannabis Expungement Fund - 908			
Expenditure Authority	\$ 2,450,000	\$ -	\$ -
Expenditures:			
Cannabis Regulation	\$ -	\$ -	\$ -
Disbursements to the IL Equal Justice Foundation	1,600,000	-	-
Total Expenditures	<u>\$ 1,600,000</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Lapsed	<u>\$ 850,000</u>	<u>\$ -</u>	<u>\$ -</u>
Violent Crime Victims Assistance Fund - 929			
Expenditure Authority	\$ 8,819,460	\$ 11,633,100	\$ 11,633,100
Expenditures:			
Personal Services	\$ 672,499	\$ 1,672,755	\$ 1,552,227
State Employees Retirement System	359,376	864,195	735,677
Social Security	49,394	120,733	112,126
Group Insurance	170,177	553,904	512,146
Crime Victims Services Division	28,235	119,422	67,383
Automated Victim Notification System	714,203	781,333	758,409
Awards and Grants	5,848,161	5,765,208	5,701,974
Total Expenditures	<u>\$ 7,842,045</u>	<u>\$ 9,877,550</u>	<u>\$ 9,439,942</u>
Balances Lapsed	<u>\$ 977,415</u>	<u>\$ 1,755,550</u>	<u>\$ 2,193,158</u>

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>APPROPRIATED FUNDS</u>			
Attorney General Sex Offender Awareness, Training, and Education Fund - 958			
Expenditure Authority	\$ 300,000	\$ 250,000	\$ 250,000
Expenditures:			
Lump Sum, Operations	\$ 300,000	\$ 250,000	\$ 250,000
Total Expenditures	\$ 300,000	\$ 250,000	\$ 250,000
Balances Lapsed	\$ -	\$ -	\$ -
Attorney General Federal Grant Fund - 988			
Expenditure Authority	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Expenditures:			
Lump Sums and Other Purposes	\$ 614,844	\$ 861,540	\$ 834,600
Total Expenditures	\$ 614,844	\$ 861,540	\$ 834,600
Balances Lapsed	\$ 385,156	\$ 138,460	\$ 165,400
<u>TOTAL APPROPRIATED FUNDS</u>			
Expenditure Authority	\$ 97,239,160	\$ 87,726,300	\$ 86,726,300
Expenditures	\$ 93,186,717	\$ 85,085,741	\$ 81,391,651
Balances Lapsed	\$ 4,052,443	\$ 2,640,559	\$ 5,334,649
<u>NONAPPROPRIATED FUNDS</u>			
State Whistleblower Reward and Protection Fund - 703			
Expenditures:			
Payment of 1/6 to Attorney General & State Police	\$ 13,775,111	\$ 32,322,930	\$ 14,376,454
Awards to <i>qui tam</i> plaintiffs	1,162,766	2,510,094	18,412,979
Total Expenditures	\$ 14,937,877	\$ 34,833,024	\$ 32,789,433

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>NONAPPROPRIATED FUNDS</u>			
State Projects and Court Ordered Distribution Fund - 801			
Expenditures:			
Cy Pres Settlement	\$ -	\$ -	\$ 15,080
Buspar Cy Pres Settlement	20,000	27,831	-
Caremark Cy Pres Settlement	-	52,188	-
Eli Lilly & Co. Cy Pres Settlement	175,000	220,000	-
Lupron Cy Pres Settlement	-	4,433	-
Medco Cy Pres Settlement	-	43,596	-
Midi Cy Pres Settlement	-	840,000	-
Pfizer Inc. Cy Pres Settlement	285,000	797,169	-
Salton Cy Pres Settlement	-	872	-
Sheri Ann & Her Boys Cy Pres Settlement	-	19,000	-
Taxol Cy Pres Settlement	-	205,277	-
Chris Zorich 8129 Cy Pres Settlement	-	300,647	-
Chris Zorich 8130 Cy Pres Settlement	-	100,000	-
Chunghwa Picture Tube Funds	-	65,000	-
Dave Matthews Band Cy Pres Settlement	-	200,000	-
Refunds	-	34	-
Settlement Transfer	3,183,137	-	-
Total Expenditures	\$ 3,663,137	\$ 2,876,047	\$ 15,080
Attorney General Court Ordered Settlement Distribution Fund - 990			
Expenditures:			
Puerto Rican Cultural Center	\$ 31,471	\$ -	\$ -
Total Expenditures	\$ 31,471	\$ -	\$ -
<u>TOTAL NONAPPROPRIATED FUNDS</u>			
Expenditures	\$ 18,632,485	\$ 37,709,071	\$ 32,804,513
<u>GRAND TOTAL - ALL FUNDS</u>			
Expenditures	\$ 111,819,202	\$ 122,794,812	\$ 114,196,164

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>STATE OFFICERS' SALARIES</u>			
General Revenue Fund - 001 (State Comptroller)			
Expenditures:			
For the Attorney General	\$ 160,298	\$ 156,880	\$ 156,541
Total Expenditures	\$ 160,298	\$ 156,880	\$ 156,541

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Office's records and have been reconciled to the State Comptroller's records as of September 30, 2020, and October 31, 2019.

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

Note 3: The Office received appropriations during Fiscal Year 2020 from Public Act 101-0007. In addition, the Office received appropriations during Fiscal Year 2019 from Public Act 100-0586.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY

SCHEDULE 4

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>EXPENDITURE STATISTICS</u>			
All State Treasury Funds			
Total Operations Expenditures:	\$ 100,030,869	\$ 108,756,802	\$ 86,963,486
Percentage of Total Expenditures:	89.5%	88.6%	76.2%
Personal Services	53,351,449	49,397,356	47,318,923
Other Payroll Costs	18,463,925	18,679,139	15,966,517
Interfund Cash Transfers	16,958,249	32,329,430	14,376,552
All Other Operating Expenditures	11,257,246	8,350,877	9,301,494
Total Awards and Grants Expenditures:	\$ 11,787,398	\$ 14,030,696	\$ 27,230,033
Percentage of Total Expenditures:	10.5%	11.4%	23.8%
Total Refund Expenditures:	\$ 935	\$ 7,314	\$ 2,645
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
GRAND TOTAL - ALL EXPENDITURES:	\$ 111,819,202	\$ 122,794,812	\$ 114,196,164

Note 1: Expenditures were obtained from the Office's records and have been reconciled to the State Comptroller's records as of September 30, 2020, and October 31, 2019.

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

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>STATE TREASURY FUNDS</u>			
General Revenue Fund - 001			
Receipt Sources:			
Penalties	\$ 38,742	\$ 11,290	\$ 71,085
Franchise Fees	294,050	348,500	339,125
Recoveries - Violent Crime Victims	15,878	30,774	16,546
Proceeds from Court Settlements	193,345,114	108,475	2,035,739
Miscellaneous Receipts	13,830	16,743	7,519
Jury Duty, Phone Calls	207	244	910
Total Receipts, per the Agency's Records	<u>\$ 193,707,821</u>	<u>\$ 516,026</u>	<u>\$ 2,470,924</u>
Receipts, per the Agency's Records	\$ 193,707,821	\$ 516,026	\$ 2,470,924
Deposits in Transit, Beginning of the Fiscal Year	8,368	10,595	594,878
Deposits in Transit, End of the Fiscal Year	2,500	8,368	10,595
Deposits, Recorded by the State Comptroller	<u>\$ 193,713,689</u>	<u>\$ 518,253</u>	<u>\$ 3,055,207</u>
Attorney General Tobacco Fund - 533			
Receipt Sources:			
Miscellaneous Receipts, Jury Duty, Phone Calls	\$ -	\$ 3,149	\$ 617
Tobacco Settlement Master Agreement A	2,500,000	3,000,000	2,000,000
Total Receipts, per the Agency's Records	<u>\$ 2,500,000</u>	<u>\$ 3,003,149</u>	<u>\$ 2,000,617</u>
Receipts, per the Agency's Records	\$ 2,500,000	\$ 3,003,149	\$ 2,000,617
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 2,500,000</u>	<u>\$ 3,003,149</u>	<u>\$ 2,000,617</u>
Attorney General Court Ordered and Voluntary Compliance Payments Project Fund - 542			
Receipt Sources:			
Miscellaneous Receipts, Jury Duty, Phone Calls	\$ 3,764	\$ 11,260	\$ 1,463
Damages Awarded the State Pursuant to Civil Suits	21,930,127	22,263,535	5,203,610
Total Receipts, per the Agency's Records	<u>\$ 21,933,891</u>	<u>\$ 22,274,795</u>	<u>\$ 5,205,073</u>
Receipts, per the Agency's Records	\$ 21,933,891	\$ 22,274,795	\$ 5,205,073
Deposits in Transit, Beginning of the Fiscal Year	3,860	-	-
Deposits in Transit, End of the Fiscal Year	-	3,860	-
Deposits, Recorded by the State Comptroller	<u>\$ 21,937,751</u>	<u>\$ 22,270,935</u>	<u>\$ 5,205,073</u>

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>STATE TREASURY FUNDS</u>			
Illinois Charity Bureau Fund - 549			
Receipt Sources:			
Miscellaneous Receipts, Jury Duty, Phone Calls	\$ 154	\$ 46	\$ -
Penalties	985	10	35,000
Licenses, Fees, or Registration	1,543,580	1,988,970	1,618,690
Total Receipts, per the Agency's Records	<u>\$ 1,544,719</u>	<u>\$ 1,989,026</u>	<u>\$ 1,653,690</u>
Receipts, per the Agency's Records	\$ 1,544,719	\$ 1,989,026	\$ 1,653,690
Deposits in Transit, Beginning of the Fiscal Year	46,515	26,890	21,800
Deposits in Transit, End of the Fiscal Year	5,205	46,515	26,890
Deposits, Recorded by the State Comptroller	<u>\$ 1,586,029</u>	<u>\$ 1,969,401</u>	<u>\$ 1,648,600</u>
Attorney General Whistleblower			
Reward and Protection Fund - 600			
Receipt Sources:			
Miscellaneous Receipts, Jury Duty, Phone Calls	\$ 569	\$ 931	\$ 17
Whistleblower Awards	6,887,556	16,161,465	7,188,227
Total Receipts, per the Agency's Records	<u>\$ 6,888,125</u>	<u>\$ 16,162,396</u>	<u>\$ 7,188,244</u>
Receipts, per the Agency's Records	\$ 6,888,125	\$ 16,162,396	\$ 7,188,244
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 6,888,125</u>	<u>\$ 16,162,396</u>	<u>\$ 7,188,244</u>
State Whistleblower Reward and Protection Fund - 703			
Receipt Sources:			
Awards	\$ 42,143,339	\$ 96,941,771	\$ 41,611,275
Total Receipts, per the Agency's Records	<u>\$ 42,143,339</u>	<u>\$ 96,941,771</u>	<u>\$ 41,611,275</u>
Receipts, per the Agency's Records	\$ 42,143,339	\$ 96,941,771	\$ 41,611,275
Deposits in Transit, Beginning of the Fiscal Year	-	7,590	116,937
Deposits in Transit, End of the Fiscal Year	750,893	-	7,590
Deposits, Recorded by the State Comptroller	<u>\$ 41,392,446</u>	<u>\$ 96,949,361</u>	<u>\$ 41,720,622</u>

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>STATE TREASURY FUNDS</u>			
Tobacco Settlement Recovery Funds - 733			
Receipt Sources:			
Court Settlement Forfeiture/New York Attorney General	\$ 208,814	\$ -	\$ 215,607
Total Receipts, per the Agency's Records	<u>\$ 208,814</u>	<u>\$ -</u>	<u>\$ 215,607</u>
Receipts, per the Agency's Records	\$ 208,814	\$ -	\$ 215,607
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 208,814</u>	<u>\$ -</u>	<u>\$ 215,607</u>
State Projects and Court Ordered Distribution Fund - 801			
Receipt Sources:			
Miscellaneous Receipts, Jury Duty, Phone Calls	\$ 41,651	\$ 10,466	\$ 4,712
Court and Antitrust Distribution	35,071,123	32,326,611	3,789,679
Court Distribution/Consumer Education	-	63	2,538
Court Distributions/Charitable Trust	31,471	-	11,000
Court Distributions/Environment	-	160,000	500,000
Grants from EPA Trust Fund Commission	750,000	350,000	750,000
State Police	4,063	12,888	159,640
Traffic/Crime Conviction Surcharge	122,500	-	122,500
Total Receipts, per the Agency's Records	<u>\$ 36,020,808</u>	<u>\$ 32,860,028</u>	<u>\$ 5,340,069</u>
Receipts, per the Agency's Records	\$ 36,020,808	\$ 32,860,028	\$ 5,340,069
Deposits in Transit, Beginning of the Fiscal Year	1,079	1	10
Deposits in Transit, End of the Fiscal Year	6,000	1,079	1
Deposits, Recorded by the State Comptroller	<u>\$ 36,015,887</u>	<u>\$ 32,858,950</u>	<u>\$ 5,340,078</u>
Violent Crime Victims Assistance Fund - 929			
Receipt Sources:			
Miscellaneous Receipts, Jury Duty, Phone Calls	\$ 158	\$ 2,479	\$ 7,478
Restitutions	5,293	10,258	5,515
Total Receipts, per the Agency's Records	<u>\$ 5,451</u>	<u>\$ 12,737</u>	<u>\$ 12,993</u>
Receipts, per the Agency's Records	\$ 5,451	\$ 12,737	\$ 12,993
Deposits in Transit, Beginning of the Fiscal Year	178	165	89
Deposits in Transit, End of the Fiscal Year	-	178	165
Deposits, Recorded by the State Comptroller	<u>\$ 5,629</u>	<u>\$ 12,724</u>	<u>\$ 12,917</u>

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>STATE TREASURY FUNDS</u>			
Attorney General Sex Offender Awareness, Training, and Education Fund - 958			
Receipt Sources:			
Sex Offender Registration Fees	\$ 148,589	\$ 178,102	\$ 74,220
Total Receipts, per the Agency's Records	\$ 148,589	\$ 178,102	\$ 74,220
Receipts, per the Agency's Records	\$ 148,589	\$ 178,102	\$ 74,220
Deposits in Transit, Beginning of the Fiscal Year	570	657	445
Deposits in Transit, End of the Fiscal Year	-	570	657
Deposits, Recorded by the State Comptroller	\$ 149,159	\$ 178,189	\$ 74,008
Attorney General Federal Grant Fund - 988			
Receipt Sources:			
Miscellaneous Receipts, Jury Duty, Phone Calls	\$ 234	\$ 62	\$ -
Federal Homeland Security	8,491	9,525	-
Department of Justice	522,006	704,679	648,954
Department of Treasury	110,069	-	1,251
Criminal Justice Trust Fund	92,983	125,719	86,851
Total Receipts, per the Agency's Records	\$ 733,783	\$ 839,985	\$ 737,056
Receipts, per the Agency's Records	\$ 733,783	\$ 839,985	\$ 737,056
Deposits in Transit, Beginning of the Fiscal Year	-	2,842	-
Deposits in Transit, End of the Fiscal Year	38,133	-	2,842
Deposits, Recorded by the State Comptroller	\$ 695,650	\$ 842,827	\$ 734,214
Attorney General Court Ordered Settlement Distribution Fund - 990			
Receipt Sources:			
Court Settlement	\$ 3,183,138	\$ -	\$ -
Total Receipts, per the Agency's Records	\$ 3,183,138	\$ -	\$ -
Receipts, per the Agency's Records	\$ 3,183,138	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ 3,183,138	\$ -	\$ -
GRAND TOTAL - ALL FUNDS			
Receipts, per the Agency's Records	\$ 309,018,478	\$ 174,778,015	\$ 66,509,768
Deposits in Transit, Beginning of the Fiscal Year	60,570	48,740	734,159
Deposits in Transit, End of the Fiscal Year	802,731	60,570	48,740
Deposits, Recorded by the State Comptroller	\$ 308,276,317	\$ 174,766,185	\$ 67,195,187

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF LOCALLY-HELD FUND RECEIPTS AND DISBURSEMENTS

SCHEDULE 6

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>LOCALLY-HELD FUNDS</u>			
Special Advance Fund, Chicago - 1108			
Balance, Beginning of the Fiscal Year	\$ 6,568	\$ 6,570	\$ 3,129
Receipts	10,507	14,843	14,174
Disbursements	8,601	14,845	10,733
Balance, End of the Fiscal Year	<u>\$ 8,474</u>	<u>\$ 6,568</u>	<u>\$ 6,570</u>
Special Advance Fund, Springfield - 1108			
Balance, Beginning of the Fiscal Year	\$ 17,531	\$ 16,424	\$ 14,233
Receipts	15,667	18,374	14,018
Disbursements	20,064	17,267	11,827
Balance, End of the Fiscal Year	<u>\$ 13,134</u>	<u>\$ 17,531</u>	<u>\$ 16,424</u>
Consumer Trust Fund, Chicago - 1106			
Balance, Beginning of the Fiscal Year	\$ 7,080,627	\$ 3,297,592	\$ 3,434,303
Receipts	721,132	5,011,496	163,315
Disbursements	649,607	1,228,461	300,026
Balance, End of the Fiscal Year	<u>\$ 7,152,152</u>	<u>\$ 7,080,627</u>	<u>\$ 3,297,592</u>

Note 1: These balances were obtained from the Office's records and have been reconciled to the Office's *Report of Receipts and Disbursements for Locally Held Funds* for each locally held fund submitted to the Office of State Comptroller as of June 30, 2020, and June 30, 2019.

Note 2: This schedule is presented on the cash basis of accounting.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2020

SCHEDULE 7

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Adjustments</u>	<u>Ending Balance</u>
<u>FISCAL YEAR 2020</u>						
Property						
Land and Land Improvements	\$ 102,715	\$ -	\$ -	\$ -	\$ -	\$ 102,715
Buildings and Building Improvements	7,060,464	-	-	14,300	-	7,074,764
Equipment	7,544,023	535,066	223,154	(93,733)	9,915	7,772,117
Total	<u>\$ 14,707,202</u>	<u>\$ 535,066</u>	<u>\$ 223,154</u>	<u>\$ (79,433)</u>	<u>\$ 9,915</u>	<u>\$ 14,949,596</u>
Capital Leases						
Equipment	\$ -	\$ 769,320	\$ -	\$ -	\$ -	\$ 769,320
Total	<u>\$ -</u>	<u>\$ 769,320</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 769,320</u>
<u>FISCAL YEAR 2019</u>						
Property						
Land and Land Improvements	\$ 102,715	\$ -	\$ -	\$ -	\$ -	\$ 102,715
Buildings and Building Improvements	7,046,480	-	-	13,984	-	7,060,464
Equipment	9,161,036	663,860	2,304,109	(24,883)	48,119	7,544,023
Total	<u>\$ 16,310,231</u>	<u>\$ 663,860</u>	<u>\$ 2,304,109</u>	<u>\$ (10,899)</u>	<u>\$ 48,119</u>	<u>\$ 14,707,202</u>

Note: The beginning and ending balances were obtained from the Office's records, and the Additions, Deletions, and Net Transfer amounts were obtained from the Agency Report of State Property reports, as adjusted, submitted to the Office of the State Comptroller for the years ended June 30, 2020, and June 30, 2019. Due to a difference between the two sets of records, an adjustment has been included in this schedule.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
SCHEDULE OF INDIRECT COST REIMBURSEMENTS
For the Two Years Ended June 30, 2020

SCHEDULE 8

The Office of the Attorney General (Office) receives federal funding for the following programs: Missing Children’s Assistance – Internet Crimes Against Children Task Force Program; Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program; Encourage Arrest Policies and Enforcement Protection Orders Program; and Crime Victims Assistance – Advocate Training Program.

The amount of federal funding for these programs is predetermined by the United States Department of Justice. As such, any indirect costs would reduce funds available for the activities of these programs. The Office utilizes the entire amount of federal funding for the purpose of the programs rather than seeking indirect cost reimbursement. Therefore, there are no indirect costs in which to seek reimbursement.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Functions

The Attorney General is Illinois' chief legal officer and is responsible for protecting the public interest of the state and its residents. As an advocate on behalf of state government and in the interest of the public, the Attorney General works to protect consumers, help crime victims, safeguard communities, advocate for older citizens, preserve the environment, ensure an open and honest government, and defend the rights of the citizens of Illinois. In addition, the Attorney General works with the Legislature to strengthen the laws to better protect Illinois residents.

At the beginning of the examination period, the Attorney General was the Honorable Lisa Madigan, sworn into office on January 13, 2003, through January 14, 2019. At the end of the examination period and currently, the Attorney General was the Honorable Kwame Raoul, sworn into office on January 14, 2019.

The main locations of the Office of the Attorney General (Office) are the James R. Thompson Center, 100 West Randolph, Chicago, Illinois, 500 South Second Street, Springfield, Illinois, and 601 South University Avenue, Carbondale, Illinois. There are four regional offices and two satellite offices located throughout the State of Illinois.

Functionally, the activities of the Office are divided into three areas: legal and service programs, policy and legislative affairs, and administrative programs. The legal and service programs represent the primary role of the Office in handling all litigation on behalf of the State, representing the People of Illinois in enforcing numerous laws, as required by statute, and implementing programs as required by statute. The policy and legislative affairs sections of the Office work to advance policies and strengthen laws to compliment the legal work of the Office. The administrative programs provide the structure, framework and support necessary for the efficient and effective delivery of the legal and service programs.

The legal and service programs and the policy and legislative affairs activities of the Office include representing the State in all litigation, protecting consumers, assisting crime victims, enforcing the environmental laws, defending citizen's rights, advocating for women, older citizens, and children, and ensuring open and honest government.

Administrative programs of the Office include Fiscal Affairs, Human Resources, Attorney Recruitment and Professional Development, Information Technology, Internal Audit, Law Library Support, and Office Services.

Regional Offices

The Office currently has four regional office locations and two satellite office locations. Each office has at least one attorney and one member of the support staff. The offices provide work space for attorneys who represent the State in all litigation as well as attorneys who handle cases

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

under the many laws that the Office is charged with enforcing. The offices also provide assistance to citizens on many issues, including citizens seeking help with consumer fraud issues, disability access issues, veteran's rights issues and crime victim's issues. The offices are also involved in public education through an outreach program designed to educate the public on the Office's functions and services.

The four regional office are located in Belleville (Metro-East), Rockford, Urbana, and Quincy.

The two satellite offices are the Chicago West Regional Office and the Chicago South Regional Office.

Advisory Groups

Following is a listing of Advisory Councils/Commissions providing assistance to the Office:

Violent Crime Victims Advisory Commission (725 ILCS 240/4)

Franchise Advisory Board (815 ILCS 705/21)

Charitable Advisory Council (225 ILCS 460/23)

Crime Victim and Witness Notification Advisory Committee (725 ILCS 120/8.5(g))

Management Structure

The Office management structure consists of the Attorney General and a Chief of Staff, Chief Deputy Attorney General, and Executive Deputy Attorney General, who report directly to the Attorney General. The Chief of Staff is responsible for oversight of the Office, and reporting to the Chief of Staff are a Deputy Chief of Staff of Administration and a Deputy Attorney General for Policy. The Chief Deputy Attorney General supervises all of the legal divisions of the Office. The legal divisions are further divided into bureaus.

Civil Appeals Division

The Office's Civil Appeals Division is responsible for representing the State of Illinois and its officers, employees, and agencies in civil litigation in state and federal appellate and supreme courts. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below. The increase of cases opened from 2018 to 2019 was primarily due to an increase in appeals made concerning decisions made by the Illinois Human Rights Commission (Commission). The Commission worked to reduce its backlog of cases in 2018 and 2019, and the decisions made by the Commission may be directly reviewed by the appellate court. The Office represents the Commission in these appeals.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

	Calendar Year		
	2019	2018	2017
Total Cases Opened			
As Appellant	34	35	31
As Appellee	401	297	299
Other	11	6	15
	446	338	345

Criminal Appeals Division

The Office’s Criminal Appeals Division is responsible for representing the people of the State of Illinois in criminal litigation in state and federal appellate and supreme courts. The Division also works to ensure consistent, principled application of the law by prosecutors throughout the State of Illinois. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total Cases Opened			
State Habeas	69	72	65
State Appellate	67	93	86
State Supreme Appeals	34	51	66
State Supreme Habeas	3	3	2
State Supreme Mandamus	6	6	2
State Supreme Supervisory	1	4	1
U.S. Supreme State Cases	47	35	61
Federal District	171	185	183
7 th Circuit Appeals	89	109	102
7 th Circuit Original	1	1	3
U.S. Supreme Federal Cases	7	22	12
Response to Constitutional Challenge	10	17	14
	505	598	597

Consumer Protection Division

The Office’s Consumer Protection Division includes the following Bureaus: Charitable Trust, Consumer Fraud, Franchise, Health Care, and Military and Veterans’ Rights. The Charitable Trust Bureau works to preserve and protect charitable assets and helps to ensure those assets are properly used. The Consumer Fraud Bureau assists consumers with resolving their complaints against businesses, along with detecting, investigating, and prosecuting deceptive and unfair business practices. The Franchise Bureau registers and monitors franchisors who seek to sell

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

franchises in the State. The Health Care Bureau offers health care assistance, along with challenging erroneous health plan decisions and helping consumers recover unfair out-of-pocket expenses. The Military and Veterans’ Rights Bureau mediates complaints involving veteran, service member, and dependent benefits and rights, as well as advocating for veterans and service members and investigating potential fraud or discrimination affecting veterans and service members. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total Registered Charities	38,020	37,349	34,774
Total Consumer Complaints Filed	18,699	21,352	24,669
Total Consumer Fraud Enforcement Actions	36	34	51
Total Consumer Fraud Investigations	100	110	147
Total Registered Franchises	1,273	1,268	1,265
Total Health Care Hotline Calls	6,733	6,559	4,136
Total Health Care Cases Opened	1,471	1,503	1,493

Crime Victims Services Division

The Crime Victims Services Division for the Office is responsible for administering the Crime Victim Compensation Program, the Violent Crime Victim Assistance Grant Program, the Domestic Violence Grant Program, the Sexual Assault Nurse Examiner Program, the Automated Victim Notification System, and the Illinois Victim Assistance Academy. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total Applications for Crime Victims Compensation	3,274	3,627	3,322
Total Grants Awarded to Victim Assistance Providers	241	238	240

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Criminal Enforcement Division

The Criminal Enforcement Division includes the following Bureaus: Criminal Trials, Medicaid Fraud Control, Special Prosecutions – Financial Crimes, Special Prosecutions – Revenue Prosecutions, Statewide Grand Jury, Sexually Violent Persons, High Tech Crimes, Environmental Crimes, and Public Integrity. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total Cases Filed	1,594	1,526	1,454

Environmental Enforcement/Asbestos Litigation Division

The Office’s Environmental Enforcement/Asbestos Litigation Division is responsible for enforcing state and federal environmental statutes and regulations. The Division works to obtain compliance with environmental laws and towards the remediation of contaminated land and waterways. They receive enforcement referrals from other state and federal agencies, including the Environmental Protection Agency. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total Enforcement Referrals	138	133	146

Government Representation Division

The Government Representation Division includes the following Bureaus: Child Welfare Litigation, General Law, Land Acquisition, Revenue Litigations, Toll Highway, Unemployment Insurance, and Workers’ Compensation. The Division provides legal representation to the State and its officers, agencies, and employees. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total New Case Referrals	10,349	8,986	9,098
Total Active Cases	30,715	28,816	29,659

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Public Interest Division

The Public Interest Division includes the following Bureaus: Antitrust, Civil Rights, Disability Rights, and Special Litigation, Tobacco Enforcement. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total Disability Rights Complaints	271	236	250

Public Access and Opinions Division

The Office’s Public Access and Opinions Division provides legal advice to State officers and agencies, the leadership of the General Assembly, and State’s Attorneys through the preparation and issuance of official opinions and informal means. The Division also is a resource for citizens, government officials, and members of the media when issues, questions, and disputes arise under the Freedom of Information Act or the Open Meetings Act. Caseload statistics are kept on a calendar year basis, not fiscal year, and are presented below.

	Calendar Year		
	2019	2018	2017
Total Binding Opinions Issued	13	18	15
Total Requests for Review (Freedom of Information Act and Open Meetings Act)	3,550	3,748	3,888
Total Official Opinions Issued	1	1	2
Total Informal Opinions Issued	12	9	15

Planning

According to management, the Office’s planning program is a four part, continuous process that includes establishing, budgeting, accomplishing, and monitoring the Office's goals and objectives.

In establishing the Office's goals and objectives, on an annual and ongoing basis, the Attorney General and Senior Management meet to determine and prioritize goals and objectives for the upcoming year. Once established, the goals and objectives are communicated to senior staff and incorporated into the Office's annual plan. The goals and objectives of the Office are developed

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

in response to input from senior staff and other stakeholders and often include developing new policy and legislative initiatives, and making programmatic changes.

After the Office's goals and objectives have been established, the financial impact of programmatic changes and new initiatives is determined by Fiscal Affairs through a review of current spending. The results of the work by Fiscal Affairs are reviewed by senior staff and incorporated into the Office's Budget Request. After the Budget Request is reviewed and approved by the Attorney General and Chief of Staff, it is submitted to the Legislature and the Governor's Office of Management and Budget.

Office goals and objectives are generally accomplished through three types of activities: litigation, drafting and advocating for the passage of legislation, and developing and implementing policy initiatives and programs. These areas interact with each other, and this interaction often impacts the overall direction and implementation of the Office's goals and objectives. The Office achieves its litigation goals and objectives through defending the State in lawsuits and enforcing state statutes through investigations and lawsuits. To accomplish goals and objectives related to legislation, the Office develops an annual legislative agenda focused on modifying existing laws and/or enacting new laws to advance the overall goals and objectives of the Office and to compliment the legal work the Office is charged by statute to handle. To accomplish goals and objectives related to policy initiatives and program development, the Office conducts research and reviews and assesses current policies and programs as well as emerging public issues, and then develops new policy initiatives and programs.

Throughout the year, senior staff from the Office of the Attorney General monitor the status of the Office's goals and objectives through feedback from staff and the public and by gathering and synthesizing data that reflects the progress of new policy initiatives and programs. Also, management and staff meetings are conducted on a regular basis to determine the progress of and to provide feedback on the Office's goals and objectives.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

Attorney General Tobacco Fund - 533

Lump Sums and Other Purposes

The increase was due to a \$500,000 increase in appropriations during Fiscal Year 2020, which allowed for the Office to shift payroll and other related expenditures to Fund 533.

Attorney General Whistleblower Reward and Protection Fund – 600

Lump Sums and Other Purposes

The increase was due to a shift of expenses from the Violent Crime Victims Assistance Fund (929) to Fund 600. Fund 600's appropriations increased by \$2.5 million in Fiscal Year 2020, while Fund 929's appropriations decreased by \$2.8 million. In order to maintain the Office's services and related personnel costs associated with violent crime victims assistance, the Office shifted necessary expenditures from Fund 929 to Fund 600.

Cannabis Expungement Fund – 908

Disbursements to the IL Equal Justice Foundation

The increase was due to the Office receiving a first time appropriation from Fund 908 in Fiscal Year 2020. The Cannabis Regulation and Tax Act, effective June 25, 2019, provides for the creation of Fund 908 and disbursements from Fund 908 to the Illinois Equal Justice Foundation.

Violent Crime Victims Assistance Fund – 929

Personal Services, State Employees Retirement System, and Group Insurance

The decrease was due to a shift of expenses from Fund 929 to the Attorney General Whistleblower Reward and Protection Fund - 600. Fund 929's appropriations decreased by \$2.8 million, while Fund 600's appropriations increased by \$2.5 million in Fiscal Year 2020. In order to maintain the Office's services and related personnel costs associated with violent crime victims assistance, the Office shifted necessary expenditure from Fund 929 to Fund 600.

Attorney General Federal Grant Fund – 988

Lump Sums and Other Purposes

The decrease was due to the COVID-19 pandemic restrictions, which prevented the Office from holding trainings and sending staff to trainings from March through June 2020.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

State Whistleblower Reward and Protection Fund – 703

Payment of 1/6 to Attorney General & State Police and Awards to *qui tam* plaintiffs

These expenditures are amounts paid into the Attorney General Whistleblower Reward and Protection Fund (600), State Police Whistleblower Fund (705), and other statutory disbursements made per the False Claims Act (740 ILCS 175/8). The payments are reflective of the amount and timing of receipts from settlements deposited into Fund 703.

State Projects and Court Ordered Distribution Fund – 801

Midi Cy Pres Settlement, Pfizer Inc. Cy Pres Settlement, Taxol Cy Pres Settlement, Chris Zorich 8129 Cy Pres Settlement, Chris Zorich 8130 Cy Pres Settlement, and Dave Matthews Band Cy Pres Settlement

The decrease is due to the majority of the court ordered distributions made from Fund 801 being completed in Fiscal Year 2019, therefore distributions were not needed in Fiscal Year 2020. Fund 801 is reliant on proceeds from litigation, and changes in expenditures reflect changes in receipts from settlement proceeds into Fund 801 and permissible uses of the funds received.

Settlement Transfer

The increase is due to a court ordered settlement distribution ordered in Fiscal Year 2020 and not in Fiscal Year 2019.

Fiscal Year 2019 Compared to Fiscal Year 2018

State Whistleblower Reward and Protection Fund – 703

Payment of 1/6 to Attorney General & State Police and Awards to *qui tam* plaintiffs

These expenditures are amounts paid into the Attorney General Whistleblower Reward and Protection Fund (600), State Police Whistleblower Fund (705), and other statutory disbursements made per the False Claims Act (740 ILCS 175/8). The payments are reflective of the amount and timing of receipts from settlements deposited into Fund 703.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2019 Compared to Fiscal Year 2018

State Projects and Court Ordered Distribution Fund – 801

Eli Lilly & Co. Cy Pres Settlement, Midi Cy Pres Settlement, Taxol Cy Pres Settlement, Chris Zorich 8129 Cy Pres Settlement, Chris Zorich 8130 Cy Pres Settlement, and Dave Matthews Band Cy Pres Settlement

The increase is due to the majority of the court ordered distributions made from Fund 801 being completed in Fiscal Year 2019. Fund 801 is reliant on proceeds from litigation, and changes in expenditures reflect changes in receipts from settlement proceeds into Fund 801 and permissible uses of the funds received.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund - 001

Proceeds from Court Settlements

The increase was due to a court settlement payment of \$193 million received in Fiscal Year 2020. These receipts vary year to year based on the number and size of court cases settled.

Illinois Charity Bureau Fund - 549

Licenses, Fees, or Registrations

The decrease was due to the Office collecting fewer receipts for licenses, fees, and registrations in Fiscal Year 2020. Receipts collected vary from year to year, depending on the number of charitable organizations filing for licenses or registering with the State and how many of the other types of fees these organizations pay are required.

Attorney General Whistleblower Reward and Protection Fund – 600

Whistleblower Awards

The decrease was primarily due to a large receipt from a case settlement received in Fiscal Year 2019. Receipts deposited into this account are the result of settlement payments paid into the State Whistleblower Reward and Protection Fund (703) pursuant to the False Claims Act (740 ILCS 175/8).

State Whistleblower Reward and Protection Fund – 703

Awards

The decrease was primarily due to a large receipt from a case settlement received in Fiscal Year 2019. Whistleblower awards vary from year to year based on the number and size of cases settled.

Tobacco Settlement Recovery Funds – 733

Court Settlement Forfeiture/New York Attorney General

Receipts received in this account are proceeds related to the Significant Factor Determination Tobacco Settlement (Settlement). The Settlement dictates the amount of monies due and the date monies are due to each party. Monies were due to the Office in Fiscal Year 2020 but not in Fiscal Year 2019.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

State Projects and Court Ordered Distribution Fund – 801

Grants from EPA Trust Fund Commission

The amount of monies received by the Office is dependent on the Environmental Enforcement Activities Grant, which is determined and received from the Environmental Protection Agency Trust Fund Commission each year. In Fiscal Years 2020 and 2019, the Office received grants in the amounts of \$750,000 and \$350,000, respectively.

Attorney General Court Ordered Settlement Distribution Fund – 990

Court Settlement

The increase was due to a one-time transfer of funds to the newly created Fund 990 from the Attorney General State Projects and Court Ordered Distribution Fund (801). Fund 990 was created in order to hold court ordered settlement funds for distribution.

Fiscal Year 2019 Compared to Fiscal Year 2018

General Revenue Fund - 001

Proceeds from Court Settlements

The decrease was due to a decline in the number and size of court settlement payments received in Fiscal Year 2019. These receipts vary year to year based on the number and size of court cases settled. In Fiscal Year 2018, the Office received eight settlement payments, with the two largest payments totaling \$1 million.

Attorney General Tobacco Fund – 533

Tobacco Settlement Master Agreement A

The increase was due to the timing of the receipts received for the Office's annually allocated \$2.5 million payments from the Railsplitter Master Indenture. From the \$2.5 million allocated for Fiscal Year 2018, \$500 thousand was received in Fiscal Year 2019.

Attorney General Court Ordered and Voluntary Compliance Payments Project Fund – 542

Damages Awarded the State Pursuant to Civil Suits

The receipts in this account are proceeds from court settlements, that vary from year to year based on both the number and size of cases settled. In Fiscal Year 2019, the Office received a large settlement, totaling \$10.8 million, along with several other settlements. In Fiscal Year 2018, the Office's two largest settlements received totaled \$3.4 million.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2019 Compared to Fiscal Year 2018

Illinois Charity Bureau Fund - 549

Licenses, Fees, or Registrations

The increase was due to the Office collecting more receipts for licenses, fees, and registrations in Fiscal Year 2019. Receipts collected vary from year to year, depending on the number of charitable organizations filing for licenses or registering with the State and how many of the other types of fees these organizations pay are required.

Attorney General Whistleblower Reward and Protection Fund – 600

Whistleblower Awards

The increase was primarily due to a large receipt from a case settlement received in Fiscal Year 2019. Receipts deposited into this account are the result of settlement payments paid into the State Whistleblower Reward and Protection Fund (703) pursuant to the False Claims Act (740 ILCS 175/8).

State Whistleblower Reward and Protection Fund – 703

Awards

The increase was primarily due to a large receipt from a case settlement received in Fiscal Year 2019. Whistleblower awards vary from year to year based on the number and size of cases settled.

Tobacco Settlement Recovery Funds – 733

Court Settlement Forfeiture/New York Attorney General

Receipts received in this account are proceeds related to the Significant Factor Determination Tobacco Settlement (Settlement). The Settlement dictates the amount of monies due and the date monies are due to each party. Monies were due to the Office in Fiscal Year 2018 but not in Fiscal Year 2019.

State Projects and Court Ordered Distribution Fund – 801

Court and Antitrust Distribution

Receipts received in this account vary from year to year based on the number and amount of court and antitrust cases settled each year. In Fiscal Year 2019, the Office received three settlements, totaling \$12 million, amongst others.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2019 Compared to Fiscal Year 2018

State Projects and Court Ordered Distribution Fund – 801

Court Distributions/Environment

Receipts received vary from year to year based on the number and amount of court and environmental cases settled each year. In Fiscal Year 2019, several cases settled, with the largest for \$100 thousand. In Fiscal Year 2018, one case was settled for \$500 thousand.

Grants from EPA Trust Fund Commission

The amount of monies received by the Office is dependent on the Environmental Enforcement Activities Grant, which is determined and received from the Environmental Protection Agency Trust Fund Commission each year. In Fiscal Years 2019 and 2018, the Office received grants in the amounts of \$350,000 and \$750,000, respectively.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF SIGNIFICANT LAPSE SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020

Domestic Violence Fund - 499

Awards and Grants

The Lapse Period spending was due to the processing of Fiscal Year 2020 fourth quarter domestic violence grant payments in August 2020.

Fiscal Year 2019

State Projects and Court Ordered Distribution Fund – 801

Eli Lilly & Co. Cy Pres Settlement

The Lapse Period spending was due to three court ordered distributions ordered late into Fiscal Year 2020 that were processed in July 2020.

Pfizer Inc. Cy Pres Settlement

The Lapse Period spending was due to nine court ordered distributions ordered late into Fiscal Year 2020 that were processed in July 2020.

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
NUMBER OF EMPLOYEES

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

<u>AVERAGE FULL-TIME EMPLOYEES</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Division of Civil Appeals	30	28	28
Division of Consumer Protection	114	117	115
Division of Crime Victim Services	36	32	31
Division of Criminal Appeals	24	25	28
Division of Criminal Enforcement	71	66	61
Division of Environmental/Asbestos Litigation	29	33	36
Division of Fiscal Affairs	12	13	10
Division of Government Representation	208	193	196
Division of Investigations	23	23	20
Division of Operation & Administration Services	53	53	50
Communications/Press Office	4	5	6
Public Access & Opinions	31	29	32
Division of Public Interest	69	65	67
Regional Office Division	9	7	6
Other	54	47	46
Total Full-Time Equivalent Employees	<u>767</u>	<u>736</u>	<u>732</u>

Note 1: This schedule presents the average number of employees, by function, at the Office.

The Office also employs the following individuals and presents the average number of employees; however, they are paid by their respective agencies.

<u>AGENCY AND OFFICE BUREAU</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Department of Children and Family Services - Child Welfare Litigation	6	6	10
Department of Healthcare and Family Services - Child Support Enforcement	61	57	55
Illinois Department of Employment Security - Unemployment Insurance	12	13	12
Illinois Department of Revenue - Special Prosecution	2	2	3
Illinois Department of Revenue - Revenue Litigation	6	6	7
Illinois State Toll Highway Authority	8	8	6
Total Full-Time Equivalent Employees	<u>95</u>	<u>92</u>	<u>93</u>

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>
<u>OFFICE OF THE ATTORNEY GENERAL</u>		
Attorney General Personnel		
Overtime Hours Paid	-	-
Compensatory Hours Granted	240	314
Total	<u>240</u>	<u>314</u>
Value of Overtime Hours Paid	\$ -	\$ -
Value of Compensatory Hours Granted	14,633	12,114
Total Costs	<u>\$ 14,633</u>	<u>\$ 12,114</u>
Chief of Staff Personnel		
Overtime Hours Paid	-	-
Compensatory Hours Granted	397	776
Total	<u>397</u>	<u>776</u>
Value of Overtime Hours Paid	\$ -	\$ -
Value of Compensatory Hours Granted	11,549	27,377
Total Costs	<u>\$ 11,549</u>	<u>\$ 27,377</u>
Chief Deputy - Attorney General Personnel		
Overtime Hours Paid	394	647
Compensatory Hours Granted	5,041	13,495
Total	<u>5,435</u>	<u>14,142</u>
Value of Overtime Hours Paid	\$ 18,981	\$ 29,338
Value of Compensatory Hours Granted	201,167	513,969
Total Costs	<u>\$ 220,148</u>	<u>\$ 543,307</u>

STATE OF ILLINOIS
OFFICE OF THE ATTORNEY GENERAL
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2020	2019
<u>OFFICE OF THE ATTORNEY GENERAL</u>		
Administration Personnel		
Overtime Hours Paid	-	-
Compensatory Hours Granted	2,684	3,817
Total	2,684	3,817
Value of Overtime Hours Paid	\$ -	\$ -
Value of Compensatory Hours Granted	97,040	122,782
Total Costs	\$ 97,040	\$ 122,782
<u>GRAND TOTAL - ENTIRE OFFICE</u>		
Overtime Hours Paid	394	647
Compensatory Hours Granted	8,362	18,402
Total	8,756	19,049
Value of Overtime Hours Paid	\$ 18,981	\$ 29,338
Value of Compensatory Hours Granted	324,389	676,242
Total Costs	\$ 343,370	\$ 705,580