

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND  
PROFESSIONAL REGULATION**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2012**

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



**E.C. ORTIZ & CO., LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2012**

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**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**

**AGENCY OFFICIALS**

|                                                        |                                                |
|--------------------------------------------------------|------------------------------------------------|
| Acting Secretary                                       | Mr. Manuel Flores (Effective November 2012)    |
| Acting Secretary                                       | Ms. Susan Gold (Through October 2012)          |
| Secretary                                              | Mr. Brent Adams (Through August 2012)          |
| Acting Chief of Staff                                  | Mr. Matthew Glavin (Effective February 2013)   |
| Chief of Staff                                         | Ms. Susan Gold (Through November 2012)         |
| Acting Chief Financial Officer                         | Mr. Thanh Melick (Effective January 2013)      |
| Chief Financial Officer                                | Mr. Tony Goldstein (Through December 2012)     |
| General Counsel                                        | Mr. Richard DiDomenico (Effective August 2012) |
|                                                        | Mr. Kevin Connor (Through July 2012)           |
| Senior Deputy General Counsel                          | Ms. Susan Gold (Effective December 2012)       |
| Director of Administrative Services                    | Ms. Cathy Gonzalez                             |
| Acting Director of Information Technology              | Mr. Jason Harmon (Effective June 2012)         |
| Director of Information Technology                     | Mr. Chris Morrison (Through May 2012)          |
| Director of Legislative Affairs                        | Ms. Maren Ronan (Effective March 2011)         |
|                                                        | Ms. Farah Muscadin (Through December 2010)     |
| Director of the Division of Professional Regulation    | Mr. Jay Stewart (Effective April 2011)         |
| Acting Director of Division of Professional Regulation | Mr. Don Seasock (Through March 2011)           |
| Director of the Division of Financial Institutions     | Ms. Roxanne Nava (Effective May 2011)          |
|                                                        | Mr. Robert Meza (Through April 2011)           |
| Director of the Division of Banking                    | Mr. Manuel Flores                              |

Agency offices are located at:

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3rd Floor  
Springfield, IL 62786

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Chicago, IL 60604

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100 West Randolph, 9th Floor  
Chicago, IL 60601

9511 Harrison St., Suite LL50  
Des Plaines, IL 60016



**Illinois Department of Financial and Professional Regulation**  
**Office of the Secretary**

PAT QUINN  
Governor

MANUEL FLORES  
Acting Secretary

MANAGEMENT ASSERTION LETTER

February 15, 2013

E.C. Ortiz & Co., LLP  
Certified Public Accountants  
333 S. Des Plaines, Suite 2-N  
Chicago, Illinois 60661

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Department of Financial and Professional Regulation. 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, Department of Financial and Professional Regulation compliance with the following assertions during the two-year period ended June 30, 2012. Based on this evaluation, we assert that during the years ended June 30, 2011 and June 30, 2012, the State of Illinois, Department of Financial and Professional Regulation has materially complied with the assertions below.

- A. The State of Illinois, Department of Financial and Professional Regulation 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, Department of Financial and Professional Regulation has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Department of Financial and Professional Regulation 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, Department of Financial and Professional Regulation 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, Department of Financial and Professional Regulation on behalf of the State or held in trust by the State of Illinois, Department of Financial and Professional Regulation have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

State of Illinois, Department of Financial and Professional Regulation

  
Manuel Flores, Acting Secretary

  
Thanh Melick, Acting Chief Fiscal Officer

  
Richard DiDomenico, General Counsel

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANTS' REPORTS**

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

**SUMMARY OF FINDINGS**

| <u>Number of</u>                                    | <u>Current<br/>Report</u> | <u>Prior<br/>Report</u> |
|-----------------------------------------------------|---------------------------|-------------------------|
| Findings                                            | 14                        | 10                      |
| Repeated findings                                   | 10                        | 10                      |
| Prior recommendation implemented<br>or not repeated | 0                         | 9                       |

**SCHEDULE OF FINDINGS**

FINDINGS (STATE COMPLIANCE)

| <u>Item No.</u> | <u>Page</u> | <u>Description</u>                                                                     | <u>Finding Type</u>                      |
|-----------------|-------------|----------------------------------------------------------------------------------------|------------------------------------------|
| 12-1            | 10          | Inadequate controls over computer inventory                                            | Noncompliance and significant deficiency |
| 12-2            | 12          | Enforcement activities not performed timely and/or not sufficiently documented         | Noncompliance and significant deficiency |
| 12-3            | 15          | Department Boards and Committees not fully staffed                                     | Noncompliance and significant deficiency |
| 12-4            | 20          | Deficiencies identified in controls over interagency agreements                        | Noncompliance and significant deficiency |
| 12-5            | 22          | Failure to report fringe benefit and certify license and automotive liability coverage | Noncompliance and significant deficiency |

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**

**COMPLIANCE REPORT**

**SUMMARY**

| <u>Item No.</u> | <u>Page</u> | <u>Description</u>                                                                         | <u>Finding Type</u>                      |
|-----------------|-------------|--------------------------------------------------------------------------------------------|------------------------------------------|
| 12-6            | 24          | Time sheets not maintained in compliance with the State Officials and Employees Ethics Act | Noncompliance and significant deficiency |
| 12-7            | 25          | Employee performance evaluations not performed on a timely basis                           | Noncompliance and significant deficiency |
| 12-8            | 26          | Inadequate controls over vehicle accident reporting and maintenance                        | Noncompliance and significant deficiency |
| 12-9            | 28          | Inadequate controls over telecommunication services and expenditures                       | Noncompliance and significant deficiency |
| 12-10           | 30          | Noncompliance with required contracting procedures                                         | Noncompliance and significant deficiency |
| 12-11           | 32          | Noncompliance with Pharmacy Practice Act                                                   | Noncompliance and significant deficiency |
| 12-12           | 34          | Noncompliance with Debt Settlement Consumer Protection Act                                 | Noncompliance and significant deficiency |
| 12-13           | 35          | Noncompliance with Residential Mortgage License Act of 1987                                | Noncompliance and significant deficiency |
| 12-14           | 37          | Noncompliance with Wholesale Drug Distribution Licensing Act                               | Noncompliance and significant deficiency |

**PRIOR FINDINGS NOT REPEATED**

None

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**

**COMPLIANCE REPORT**

**SUMMARY**

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on February 5, 2013. Attending were:

**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**

|               |                               |
|---------------|-------------------------------|
| Manuel Flores | Acting Secretary              |
| Mathew Glavin | Acting Chief of Staff         |
| Susan Gold    | Senior Deputy General Counsel |

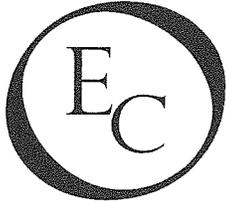
**OFFICE OF THE AUDITOR GENERAL**

|             |               |
|-------------|---------------|
| Casey Evans | Audit Manager |
|-------------|---------------|

**E. C. ORTIZ & CO., LLP**

|                   |         |
|-------------------|---------|
| Edilberto Ortiz   | Partner |
| Marites Sy        | Partner |
| Shirley Ostendorf | Manager |

Responses to the recommendations were provided by Susan Gold in a letter dated February 15, 2013.



E.C. ORTIZ & CO., LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of Financial and Professional Regulation's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2012. The management of the State of Illinois, Department of Financial and Professional Regulation is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Department of Financial and Professional Regulation's compliance based on our examination.

- A. The State of Illinois, Department of Financial and Professional Regulation 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, Department of Financial and Professional Regulation has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Department of Financial and Professional Regulation 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, Department of Financial and Professional Regulation 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, Department of Financial and Professional Regulation on behalf of the State or held in trust by the State of Illinois, Department of Financial and Professional Regulation have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Department of Financial and Professional Regulation's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Department of Financial and Professional Regulation's compliance with specified requirements.

In our opinion, the State of Illinois, Department of Financial and Professional Regulation complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2012. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 12-1 through 12-14.

### **Internal Control**

Management of the State of Illinois, Department of Financial and Professional Regulation is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Department of Financial and Professional Regulation's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Department of Financial and Professional Regulation's internal control over compliance.

*A deficiency in an entity's internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings as items 12-1 through 12-14. A *significant deficiency in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The State of Illinois, Department of Financial and Professional Regulation's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Department of Financial and Professional Regulation's responses and, accordingly, we express no opinion on the responses.

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

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2012 and June 30, 2011 in Schedules 1 through 21 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2012 and June 30, 2011 accompanying supplementary information in Schedules 1 through 21. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the June 30, 2010 accompanying supplementary information in Schedules 5, 6, 7, 8, 9, 10, 11, 12, 15, 16, 17, 18, and 19 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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

*E.C. Artiz & Co., LLP*  
Chicago, Illinois  
February 15, 2013

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF FINDINGS**

**CURRENT FINDINGS – STATE COMPLIANCE**

12-1. **FINDING** (Inadequate controls over computer inventory)

The Department of Financial and Professional Regulation (Department) was not able to locate a number of computer equipment during its annual inventories.

In prior years, it was noted the Department was not able to locate missing computer equipment or produce property transfer records and the Department did not perform a risk assessment to determine if the missing equipment items contained confidential information. In fiscal year 2010 and 2009 examination, there were 46 missing laptop computers, 12 desktops, and other peripheral items.

During our review of Department's Inventory Certification Discrepancy Reports for fiscal years 2012 and 2011, it was noted the Department was not able to locate 24 pieces of computer equipment consisting of 4 desktop computers, 2 hard drives, 1 Personal Digital Assistant (PDA), 1 Air Card, and 16 laptops totaling \$42,750. Twenty of 24 (83%) computer equipment were part of the items reported as missing in prior year examination. We tested all missing computer equipment and noted the following:

- Thirteen of 16 (81%) missing laptops were used by the Division of Banking Field Examiners and confidential information might have been stored in these computers. According to IT personnel, these items were already scrubbed before the assets were lost. However, the Department was not able to provide documentation to prove that the missing laptops were already wiped of any sensitive information that may have been stored on these laptops. Two of the 16 laptops were subsequently found.
- Of the 4 missing desktops, 1 was subsequently found, 2 did not have confidential information as the equipment was used for the internal network, and the other 1 was assigned to a contractual employee that had separated from the Department. The Department could not determine if sensitive information was stored on the desktop assigned to a contractual employee who had separated from the Department.
- The Department could not determine what type of data was stored on the hard drives and the PDA that were missing. In addition, an Air Card has no internal storage; therefore, no information was stored on the Air Card.

The State Property Control Act (30 ILCS 605/4) requires the Department to be accountable for the supervision, control and inventory of all items under its jurisdiction and control. In addition, the Department had the responsibility to ensure

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF FINDINGS**

that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

Department personnel stated computers that were not located during the Department's inventory might have been transferred to CMS surplus without the proper paperwork or due to inadequate transfer paperwork during the separation of the Department of Insurance from the Department in July 2009.

Failure to follow up on missing computer equipment increases the risks associated with the potential exposure of confidential information. (Finding Code Nos. 12-1, 10-1, 08-1)

**RECOMMENDATION**

We recommend the Department continue to evaluate the procedures and strengthen the controls over inventory of State property. We also recommend the Department perform an assessment whether missing computers contained confidential information and comply with the Personal Information Protection Act.

**DEPARTMENT RESPONSE**

Concur. The 24 pieces of missing equipment were written off on December 15, 2011, and removed from the Department's inventory listing on December 30, 2011.

With respect to confidential information contained on missing computers, all laptops used by the Department are password protected. Only the person assigned the unit, Agency IT staff with administrative rights, or CMS IT personnel have the ability to override or change the password. The same password protocol is applied to desktop computers. Confidential information accessed through a desktop computer resides on the network, not on the resident hard drive.

Regarding the lack of documentation for scrubbing laptop computers, current Department policy and practice is to maintain a record of all scrubbed computers.

The Department has revamped its inventory procedure to better track the internal movement of computer equipment within the Department and to document in hard copy and electronic format when equipment is moved. In addition, the Department has acquired an inventory program with state-of-the-art scanning equipment for the physical inventory that allows immediate comparison with inventory records maintained by the Department and CMS to identify any missing equipment and to investigate where that equipment may have been moved. In addition, a hard copy verification of equipment movement is maintained by both the Information Technology Division and the Administrative Services Division.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF FINDINGS**

- 12-2.     **FINDING**     (Enforcement activities not performed timely and/or not sufficiently documented)

The Department of Financial and Professional Regulation Division of Professional Regulation Enforcement Unit (Department) did not perform and/or document enforcement activities in a timely or sufficient manner.

During our review of investigation files, we noted the following:

- In 6 of 25 (24%) case files reviewed, the investigator did not contact the complainant within 30 days following assignment of the case as specified in the Department's Enforcement Guidelines. Four of the 6 (67%) referenced case files showed that the complainants were contacted 35 to 412 days after assignment, while 2 of 6 (33%) did not have evidence that contact was made.
- In 3 of 25 (12%) case files reviewed, the Investigative Reports were not signed by the supervisor.
- In 4 of 25 (16%) case files reviewed, the Investigative Reports were not prepared in a timely manner. The completion of the investigative reports ranged from 124 to 559 days after the investigative activity.
- In 2 of 25 (8%) case files reviewed, no Investigative Summary Reports were noted on file for investigations that remained open in excess of 180 days.

During our review of probation files, we noted the following:

- In 2 of 25 (8%) case files reviewed, the Department conducted the probation intake interview or made a contact with the licensee beyond 30 days of case assignment.

During our review of prosecution files, we noted the following:

- In 1 of 25 (4%) case files reviewed, the Notice of Informal Conference was sent to the licensee 328 days after the case was assigned to an attorney.

The Enforcement Guidelines (OG-1 – Enforcement Operations Reporting System) states that upon assignment of a case to an investigator, the investigator should contact the complaining party in a timely manner, 10 days being the optimum, but no later than 30 days upon assignment. Contact must be made in every case assigned for an investigation where there is an identified complainant. The investigator shall generate a written report whether or not the complainant provides information beyond that given to the Complaint Intake Unit. A written report should be prepared within a reasonable time after the investigative activity. The completed reports shall be

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF FINDINGS**

submitted to the investigators' respective immediate supervisors for review and approval.

Enforcement Guidelines (OG-10 – Investigative Summary) requires an investigative summary to be completed and submitted for investigations that have been open in excess of 180 days and whenever an investigation is to be referred to Prosecutions for consideration of legal action, with exceptions for referrals of Department of Revenue cases, sister state cases, ISAC referrals and Mandatory Reports requiring direct referral to Prosecutions.

The Enforcement Guidelines (OG-5 – Guidelines for Probation Investigation) states that interview/contact with respondent should take place within 30 days of case assignment. This time frame guideline may be extended depending on the circumstances of each case and the reason for delay should be documented in the system.

The Enforcement Guideline on Business Prosecution (OG-26) states that Business Prosecutors should file a notice of informal conference or formal complaint within 60 days of assignment of a new case.

Department management stated, during the period covered by the testing, the Department had limited investigators to handle cases which caused delays in contacting the complainant and preparing investigative reports. The delay in sending notice of informal conference was due to difficulty in securing a board member to conduct informal conferences, partly due to the fact that the Land Surveyor Board was in transition around the time the case was assigned to Prosecutions.

In carrying out the Department's mission to serve, safeguard, and promote the public welfare, the Department has the responsibility to expeditiously discipline licensees who violate the governing regulations to prevent further harm to the public. Continued deficiencies in the enforcement process could place the public at risk to licensees who are not fulfilling their responsibilities. (Finding Code Nos. 12-2, 10-2, 08-2, 07-1, 06-3, 05-5, DPR 04-12)

**RECOMMENDATION**

We recommend the Department comply with its Enforcement Unit's internal guidelines and ensure that investigative, prosecution, and probation activities are documented properly and performed within the established time frames.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF FINDINGS**

**DEPARTMENT RESPONSE**

Concur. The Department has extensively revised its Enforcement Manual to ensure that all activities are performed in a timely manner and that all necessary documentation is maintained in case files. Pursuant to the Collective Bargaining Agreement, the updated manual has been sent to the union and the Department has completed impact bargaining regarding the changes. The new manual will be effective March 8, 2013.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF FINDINGS**

12-3. **FINDING** (Department Boards and Committees not fully staffed)

The Department of Financial and Professional Regulation (Department) did not ensure the appointment of the required number of members to various Boards and Committees to fill vacancies.

- The Department was not in compliance with the Barber, Cosmetology, Esthetics, Hair Braiding, and Nail Technology Board (Board) membership requirements. During testing, it was noted that 2 of 11 (18%) positions were held by individuals with terms that expired in October 2002 and September 2011. In addition, these 2 referenced individuals held their positions beyond 3 terms. Subsequent to our testing, a new appointment was made to replace the member whose term expired in September 2011.

The Barber, Cosmetology, Esthetics, Hair Braiding, and Nail Technology Act of 1985 (225 ILCS 410/4-2) (Act) established the Barber, Cosmetology, Esthetics, Hair Braiding, and Nail Technology Board (Board) within the Department. The Act requires the Secretary of the Department to appoint members to the Board consisting of 11 members which shall serve in an advisory capacity to the Secretary. The Board members shall serve 4 year terms and until their successors are appointed and qualified. No member shall be reappointed for more than 2 terms.

- The Department's Division of Professional Regulation was not in compliance with the provisions of the Real Estate License Act of 2000. During testing we noted that 1 of 9 (11%) current members, who was first appointed in June 1996 to the Real Estate Administration and Disciplinary Board (Board), has exceeded the 12 year service limit. In addition, one public member did not have documentation on file to show the member or the member's spouse was not licensed under this Act; has no ownership interest in a real estate brokerage business, nor has any other connection with a real estate brokerage business or a licensee were verified.

The Real Estate License Act of 2000 (225 ILCS 454/25-10) (Act) requires the Governor to appoint 9 members to the Real Estate Administration and Disciplinary Board. No member shall be reappointed to the Board for a term that would cause his or her service to the Board to be longer than 12 years in a lifetime. In addition, the Act requires that none of the public members shall be a person who is licensed under the Act or similar Act of another jurisdiction; the spouse or family member of a licensee; a person who has ownership interest in a real estate brokerage business; or a person the Department determines to have any other connection with a real estate brokerage or a licensee.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF FINDINGS**

- The Secretary of the Department did not appoint members to the Illinois Occupational Therapy Licensure Board (Board) to fill the vacancy. During testing, we noted 1 of 7 (14%) positions (public member) has been vacant since April 2012.

The Illinois Occupational Therapy Practice Act (225 ILCS 75/5) (Act) requires the Secretary to appoint an Illinois Occupational Therapy Licensure Board consisting of 7 members who shall serve in an advisory capacity to the Secretary. The Board shall be composed of 1 physician licensed to practice medicine in all of its branches, 3 licensed occupational therapists in good standing and actively engaged in the practice of occupational therapy in this State, 2 licensed occupational therapy assistants in good standing and actively engaged in the practice of occupational therapy in this State; and 1 public member who is not licensed under the Act, or a similar Act of another jurisdiction and is not a provider of health care services.

- The Department's Division of Professional Regulation was not in compliance with the provisions of the Pharmacy Practice Act regarding appointments of members to the State Board of Pharmacy (Board). During testing, we noted 1 of 9 (11%) positions (public member) has been vacant since December 2011. In addition, 5 of 9 (56%) positions were held by individuals whose service terms expired in April 2007 (2 positions), April 2009 (2 positions), and April 2010 (1 position). Subsequent to June 30, 2012, a new member was appointed to replace a member whose term expired in April 2007. In addition, two members whose terms expired in April 2009 were reappointed to the Board.

The Pharmacy Practice Act (225 ILCS 85/10) (Act) created the State Board of Pharmacy within the Department. The Act requires the Governor to appoint members to the Board which shall consist of 9 members, 7 of whom shall be licensed pharmacists in good standing in this State, a graduate of an accredited college of pharmacy or hold a Bachelor of Science degree in Pharmacy and have at least 5 years' practical experience in the practice of pharmacy subsequent to the date of his licensure as a licensed pharmacist in the State of Illinois. There shall be 2 public members, who shall be voting members, who shall not be licensed pharmacists in this State or any other state.

- The Department's Division of Professional Regulation was not in compliance with the provisions of the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, & Locksmith Act of 2004. During testing, it was noted 1 of 13 (8%) positions (Security Contractor) has been vacant since November 2011 and 1 of 13 (8%) positions (Locksmith) was held by an individual with second term that expired in January 2012.

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The Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004 (225 ILCS 447/50-10) (Act) requires the Secretary of the Department to appoint 13 members to the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, & Locksmith Board (Board). The Board shall consist of 2 licensed private detectives, 3 licensed private security contractors, one licensed private detective or licensed private security contractor who provides canine odor detection services, 2 licensed private alarm contractors, one licensed fingerprint vendor except for the initial appointment who shall be required to have experience in the fingerprint vendor industry that is acceptable to the Department, 2 licensed locksmiths, one public member who is not licensed or registered under this Act and who has no connection with a business licensed under this Act, and one member representing the employees registered under this Act. The Board member shall serve 4 year terms and until their successors are appointed. No member shall serve for more than 2 successive terms.

- The Department was not in compliance with the provisions of the Respiratory Care Practice Act. During testing, it was noted that 1 of 9 (11%) positions (respiratory care practitioner) has been vacant since February 2012 and 3 of 9 (33%) positions were held by individuals whose service terms have exceeded the 8 year limit as of June 30, 2012. Subsequent to our testing, appointment was noted to fill the vacant position effective October 9, 2012.

The Respiratory Care Practice Act (225 ILCS 106/35) (Act) requires the Secretary to appoint a Respiratory Care Board which shall serve in an advisory capacity to the Secretary. The Board shall consists of 9 persons of which 4 members shall be currently engaged in the practice of respiratory care, 3 members shall be qualified medical directors, and 2 members shall be hospital administrators. No member shall be reappointed to the Board for a term that would cause his or her continuous service on the Board to be longer than 8 years.

- The Department's Division of Professional Regulation was not in compliance with the provisions of Physician Assistant Practice Act of 1987. During testing, it was noted 2 of 7 (29%) positions (1 physician and 1 public member) have been vacant since October 2009 and November 2000, respectively and 5 of 7 (71%) positions were held by individuals with terms that expired in November 1999 (1 position), November 2000 (2 positions), November 2001 (1 position), and January 2004 (1 position). Subsequent to our testing, 2 new members were appointed effective September 12, 2012 to fill the vacant physician position and to replace the physician whose term had expired in January 2004.

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The Physician Assistant Practice Act of 1987 (225 ILCS 95/11) established the physician assistant advisory committee to the Department and the Medical Licensing Board. The 7 members of the physician assistant advisory committee shall compose of 3 physicians, 2 of whom shall be members of the Board and appointed to the advisory committee by the chairman and one physician who is not a member of the Board shall be a supervisor of a licensed physician assistant and shall be approved by the Governor from a list of Illinois physicians supervising licensed physician assistants, 3 physician assistants; and 1 public member who is not employed or having any material interest in any health care field. The member shall be appointed for a term of 4 years and no member shall serve for more than 2 consecutive terms.

Department management stated that due to the nature of staffing, unpaid board resignations occur with candidates not being immediately available to fill the position. There are challenges inherent in recruiting volunteers willing to donate time and financial resources to serve on the various boards and committees.

Failure to appoint Board and Committee members may prevent the Board and Committee from carrying out their mandated duties of regulating these professions in accordance with the Acts cited. Members should be appointed in a timely manner to properly perform the function of the Boards and Committees as intended. A full board and committee are necessary to properly conduct meetings and operate effectively and efficiently. (Finding Code Nos. 12-3, 10-9, 08-14, 07-12, 06-28, 05-25, BRE 04-16)

**RECOMMENDATION**

We recommend the Secretary appoint qualified members to these Boards and Committees as required by the Acts cited and reappoint applicable Board members in a timely manner. In those cases where the Governor's Office is required to appoint the Board members, we recommend the Department work with the Governor's Office to fill Board vacancies with qualified members.

**DEPARTMENT RESPONSE**

Concur. The Department continues to make substantial progress in filling board vacancies and reappointing statutorily eligible board members as terms expire. In 2012, the Department saw the highest annual number of appointments made in the previous 13 years. For the past year, the vacancy rate has been near 10% and is currently at 7.4%. At this time, 31 of the Department's 52 boards have no vacant positions. A majority of reappointments are being made on or shortly after the member's term expiration date. Of the boards that were part of this finding, two have no vacancies as well as no members serving in expired terms and four have just one vacant position. None were unable to meet or carry out their duties due to quorum

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issues. The Department continues to work closely with the Governor's Office and to actively recruit new board members to fill vacancies and replace termed-out members by reaching out to professional associations, community leaders and organizations, and current and former board members.

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12-4. **FINDING** (Deficiencies identified in controls over interagency agreements)

The Department of Financial and Professional Regulation's (Department) controls over interagency agreements were deficient.

During testing of nine interagency agreements during fiscal years 2011 and 2012, the following deficiencies were noted:

- One of 9 (11%) interagency agreements tested was not signed by all parties prior to the effective date of the agreement. The agreement was signed 4 days late.
- Five of 9 (56%) interagency agreements tested pertain to the sharing of administrative, legal and managerial services of employees between the Department, the Governor's Office of Management and Budget (GOMB), and the Office of the Governor. One of the 5 referenced agreements was between the Department and GOMB wherein the employee's full salary including benefits was paid by GOMB, however, the employee spent a majority of his time on Department activities. Four of the 5 referenced agreements were between the Department and the Office of the Governor wherein the employees' full salary including benefits was paid by the Department but the shared employees' time was spent working on activities for both the Office of the Governor and the Department.

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 that resources are used efficiently and effectively and obligations and costs are in compliance with applicable laws. Good internal controls require the approval of agreements prior to their effective dates.

Department management stated the delay in signing the agreement was due to oversight. The Department entered into these interagency agreements in accordance with the Intergovernmental Cooperation Act to eliminate duplication and overlapping of functions among State agencies. According to Department officials, it is the Department's prerogative to construct the Interagency Agreements in a manner chosen to increase the Department's efficiency and pursuant to the overall interagency cooperation.

Failure to approve the agreement prior to the effective date prevents all parties from assessing whether the agreements are reasonable, appropriate, and sufficiently document the responsibilities of all parties on a timely manner. In addition, not sharing the cost of employees' services distorts the appropriation process and may result in inaccurate allocation of expenditures between agencies. (Finding Code Nos. 12-4, 10-3, 08-3, 07-2, 06-2)

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**RECOMMENDATION**

We recommend the Department ensure all interagency agreements are signed by all parties prior to the effective date of the agreement. We also recommend the Department revisit their existing interagency agreements to ensure that salaries and benefit costs are appropriately allocated to agencies sharing the services of an employee.

**DEPARTMENT RESPONSE**

The Department agrees with the audit finding and recommendation.

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- 12-5. **FINDING** (Failure to report fringe benefits and certify license and automotive liability coverage)

The Department of Financial and Professional Regulation (Department) did not ensure that fringe benefits for personal use of assigned vehicles were included in the employees' taxable income. In addition, the Department did not timely obtain the certification for license and automotive liability insurance from employees assigned a State vehicle.

The Department personally assigned 20 and 18 State vehicles to employees during fiscal years 2012 and 2011, respectively. During our examination, we noted weaknesses in controls over personally assigned vehicles as follows:

- Taxable fringe benefits relating to the personal use of state vehicles were not properly added to employee's income. Fringe benefits have not been reported for personally assigned State vehicles since April 1, 2010. Employees' fringe benefits related to personal use of vehicles using the cents per mile rule of the Internal Revenue Services Publication 15-B amounted to \$63,895 and \$36,820 for fiscal years 2012 and 2011, respectively, based on records of personal use maintained by the Department.

The Internal Revenue Service's (IRS) Publication 15-B, "Employer's Tax Guide for Fringe Benefits," states that any fringe benefit the employer provides is taxable and must be included in the recipient's pay unless the law specifically excludes it. The Cent-Per-Mile Rule defined in Publication 15-B states the employer determines the value of a vehicle provided to an employee for personal use by multiplying the standard mileage rate by the total miles the employee drives the vehicle for personal purposes. Personal use is any use of the vehicle other than use in trade or business. This amount must be included in the employee's wages or reimbursed by the employee. For 2012 and 2011, the standard mileage rate is 55.5 cents and 51 cents per mile, respectively.

- Two of 38 (5%) certifications of licenses and automotive liability coverage of employees with personally assigned vehicles were submitted to the Department 8 to 18 days late after the July 31<sup>st</sup> deadline.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) (Code) requires every employee of a State agency, who is assigned a specific vehicle owned or leased by the State on an ongoing basis, to provide a certification annually to the Director of his or her agency. The certification shall affirm that (i) the employee is duly licensed to drive the assigned vehicle and that the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business, or (ii) the employee has filed a bond with the Secretary of State as proof of financial responsibility, in an amount equal to, or in excess of the

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requirements stated within this Section. The certification shall be provided during the period July 1 through July 31 of each calendar year, or within 30 days of any new assignment of a vehicle on an ongoing basis, whichever is later.

Department management stated Shared Services used to summarize the number of commutes for each employee assigned with a State vehicle. Shared Services relinquished this responsibility to the Department due to staff shortages. The Department also experienced staff shortages and other responsibilities took precedence. Furthermore, notifications were sent to drivers to submit certifications before the July 31 deadline, however, some individuals did not provide their completed forms until after July 31.

Failure to apply fringe benefits to employees' income for personal use of a State vehicle results in taxes being not reported and paid. Further, failure to obtain the proper employee certification as required by the Code may result in potential liabilities for the Department. (Finding Code Nos. 12-5, 10-8, 08-13)

**RECOMMENDATION**

We recommend the Department implement controls to ensure employees with personally assigned State vehicles are charged with the correct amount of fringe benefits and complete the required certification in a timely manner.

**DEPARTMENT RESPONSE**

Concur. The Department has established a procedure for reporting taxable fringe benefits to employees with personally assigned vehicles.

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- 12-6. **FINDING** (Time Sheets not maintained in compliance with the State Officials and Employees Ethics Act)

The Department of Financial and Professional Regulation (Department) is not maintaining time sheets of employees in compliance with the State Officials and Employees Ethics Act (Act).

The Department implemented the Ethics Timekeeping Work Diary to track time of all Department employees. The Ethics Timekeeping Work Diary documents the time all employees spend each day on official State business to the nearest quarter hour.

Our testing of the employee's Ethics Timekeeping Work Diary disclosed that 15 of 53 (28%) employees tested did not document time worked for State business on the Ethics Timekeeping Work Diary for every day on selected pay periods. In addition, 1 of 42 (2%) Time Use Authorization Forms examined was not properly approved by the Supervisor.

The State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)) (Act) requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. A Department memorandum dated June 11, 2012 states an employee can request scheduled days off by preparing a time use authorization form. The employee will sign and date the form and give to their supervisor for their signature and approval.

Department personnel stated the exceptions were due to oversight.

By not ensuring employees document their time on the Ethics Timekeeping Work Diary, the Department does not have a complete documentation of employees' time spent on official State business as required to comply with the Act. Failure to obtain proper approval on time use authorizations forms may result in employees taking time off not properly unauthorized by their respective supervisors. (Finding Code Nos. 12-6, 10-4, 08-8, 07-6, 06-11, 05-12, DPR 04-7, DFI 04-2)

**RECOMMENDATION**

We recommend the Department monitor the entries made into the Ethics Timekeeping Work Diary to ensure compliance with the Act. Missing entries should be supported by an approved Time Use Authorization Form.

**DEPARTMENT RESPONSE**

Concur. The Department is in the queue with CMS to convert to its e-Time system. This new system provides an interface between the ethics timekeeping and the CMS timekeeping system.

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12-7.     **FINDING**     (Employee performance evaluations not performed on a timely basis)

The Department did not complete employee performance evaluations on a timely basis.

During testing, we noted the following:

- Six of 53 (11%) employees' performance evaluations were completed 19 to 337 days after they were due.
- Thirteen of 53 (25%) employees tested did not have performance evaluations completed, 10 for fiscal year 2012 and 3 for fiscal year 2011.

The Illinois Administrative Code (80 Illinois Administrative Code 302.270(d)) states that for a certified employee, each agency shall prepare performance evaluation not less often than annually.

Department management stated the delay in completion of employee performance evaluations was due to inadequate monitoring.

Performance evaluations are a necessary and beneficial process used for the development of employees and communication of performance expectations to employees. Failure to complete the annual performance evaluation inhibits the Department in providing timely feedback on employee's performance and areas for improvements. Further, performance evaluation provides systematic judgment to support salary increases, promotions, transfers, demotions and terminations. (Finding Code Nos. 12-7, 10-5, 08-9, 07-7, 06-12, 05-13, DPR 04-6, 03-4, 01-4, 99-17, 97-20, 95-17, 93-26, BRE 04-9)

**RECOMMENDATION**

We recommend the Department evaluate its procedures for monitoring performance evaluations to ensure completion on a timely basis.

**DEPARTMENT RESPONSE**

Concur. The Department continues its efforts to coordinate with the Administrative & Regulatory Shared Services Center to improve timeliness of evaluations.

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12-8. **FINDING** (Inadequate controls over vehicle accident reporting and maintenance)

The Department of Financial and Professional Regulation (Department) did not maintain adequate controls over vehicle accident reporting and maintenance.

During testing of the Department's accident reports and vehicle maintenance records, we noted the following:

- Four of 8 (50%) Motorist's Report of Illinois Motor Vehicle Accident (Form SR-1) were not filed with the Central Management Services Risk Management on a timely basis. The forms were filed 8 to 540 days late.
- One of 8 (12%) vehicle accident forms tested was not signed by the driver as required.
- Five of 6 (83%) vehicles tested did not have proper vehicle maintenance during fiscal years 2011 and 2012. An oil change was not performed once every 3,000 miles for vehicle models 2002 and older, and every 5,000 miles for models 2003 and newer. We noted the mileage at the time of the oil change ranged from 4,721 to 10,616 for 2002 model and 6,788 to 8,774 for models 2003 and newer.
- Five of 6 (83%) vehicles tested did not have tire rotation every second oil change.

The State of Illinois Self Insured Motor Vehicle Liability Plan (Plan) provides coverage of two million dollars per occurrence on a combined single limit. As a condition of coverage under the Plan, an employee involved in a motor vehicle accident is required to provide a written report, in a prescribed format, within seven (7) calendar days to the Department of Central Management Services, Risk Management Division, Auto Liability Program.

The Illinois Administrative Rules promulgated by the Department of Central Management Services (DCMS) (44 Illinois Administrative Code 5040.400) states that all State-owned or leased vehicles shall undergo regular service and/or repair in order to maintain the vehicles in road worthy, safe, operating condition and appropriate cosmetic condition. Further, a DCMS memorandum dated July 21, 2011 states that the standard lube, oil and filter change interval for passenger fleet vehicles 2002 and older is 3,000 miles or 6 months, whichever comes first. The recommended interval policy for passenger fleet vehicles, model years 2003 and newer is 5,000 miles or 6 months, whichever comes first. Tire rotation is also recommended every 2<sup>nd</sup> oil change.

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Department management stated the exceptions on vehicle accident reporting were due to oversight. The maintenance of the vehicles was not performed in accordance with the requirement of the Administrative Code due to limited staffing to adequately monitor the vehicles for maintenance.

Failure to report vehicle accidents to DCMS within the required time frame may result in forfeiture of insurance coverage under the Plan. Failure to adequately maintain vehicles may result in additional cost to the State through additional repairs and shortened useful lives of the vehicles. (Finding Code Nos. 12-8, 10-7, 08-12, 07-11, 06-16, 05-16, DPR 04-10, 03-9, BRE 04-7)

**RECOMMENDATION**

We recommend the Department ensure that all vehicle accidents are reported to DCMS within the required time frame. We also recommend the Department strengthen its procedures to enforce compliance with DCMS policies on maintenance of State vehicles.

**DEPARTMENT RESPONSE**

Concur. The Department has drafted procedures to effectively address the differing thresholds of maintenance through the monthly reporting process.

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- 12-9. **FINDING** (Inadequate controls over telecommunication services and expenditures)

The Department of Financial and Professional Regulation (Department) did not maintain adequate control over telecommunications services and expenditures.

During testing, we noted the following:

- Phone charges for 6 of 86 (7%) allocation units affecting 25 telecommunication vouchers sampled were not approved by individual employees as of testing date.
- The Department did not consistently observe the standard closeout procedures to ensure that all portable telecommunication devices were returned before an employee leaves the Department. Twelve of 14 (86%) cell phones of inactive employees were returned, disconnected, surplus, or reassigned 2 to 201 days after the employee left the Department. Nine of the 12 did not have paperwork to show when the devices were returned to the Division of Administrative Services (Division).

The Department of Central Management Services (DCMS) “A Telecom Coordinator Guide to CSC Services” (Revised May 20, 2012) (Guide), requires the Agency’s Telecommunications Coordinator to review all telecommunications service requests within the Agency to ensure compliance with applicable guidelines; to monitor expenditures to eliminate unnecessary costs, and to coordinate with the Customer Service Center (CSC) on all telecommunications projects and services. The Telecommunications Coordinator shall also assist the CSC in maintaining up-to-date inventory records of agency telecommunications equipment and services and monitor the agency’s use of telecommunications equipment and services for the specific purpose of identifying abuse or misuse. In addition, the Department’s internal procedures require all phone charges to be reviewed and approved, via the employee’s signature on each page of the telephone bill, in order to verify that the charges are for Official State business.

The State Property Control Act (30 ILCS 605/4) states that every responsible officer of the State government shall be accountable for the supervision, control and inventory of all property under his jurisdiction.

Department management stated, phone bills were distributed to individual employees for their review and reminders were also sent but the Department is still having difficulty in obtaining employee cooperation to complete the reviews. Delay in disconnecting portable telecommunication devices was due to the time needed to prepare and ship the items to Springfield so that the Telecom Coordinator could prepare the proper documents to send to CMS Telecom for deactivation.

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Failure to review and approve monthly telephone bills could result in abuse of phone privileges and the Department paying for unauthorized personal phone expenses. Failure to timely cancel portable telecommunication devices increases the risk of a potential misuse of State funds through unauthorized telecommunication charges. (Finding Code Nos. 12-9, 10-6, 08-11, 07-10, 06-15, 05-15, DPR 04-9, 03-8, BRE 04-10)

**RECOMMENDATION**

We recommend the Department emphasize the importance of reviewing and approving all telecommunication charges to ensure that payments are made for State business calls and reimbursements are collected for personal calls.

We also recommend the Department enforce the close-out procedures to ensure that all employees have returned State property before leaving the Department.

**DEPARTMENT RESPONSE**

Concur. Standard close out procedures are now in place.

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12-10. **FINDING** (Noncompliance with required contracting procedures)

The Department of Financial and Professional Regulation (Department) did not comply with certain contracting procedures.

During testing of contracts and emergency purchases, we noted the following:

- Three of 15 (20%) contracts tested totaling \$337,494 were not filed with the Office of the State Comptroller within 15 days after execution. The contracts were filed 19 to 49 days late and no late filing affidavits were prepared and submitted to the Office of the State Comptroller.
- One of 2 (50%) emergency purchase affidavits was filed with the Procurement Policy Board 7 days late. In addition, the 2 emergency purchase affidavits were filed with the Office of the Auditor General 11 to 156 days late.

The Illinois Procurement Code (30 ILCS 500/20-80(b)) (Procurement Code) period requires all state agencies to file contracts exceeding \$10,000 with the State Comptroller within 15 calendar days after the execution of the contract. Further, Section 20-80(c) of the Procurement Code states when a contract, purchase order, grant, or lease required to be filed has not been filed within 30 days of execution, the Comptroller shall refuse to issue a warrant for payment until the agency files with the Comptroller the contract, purchase order, grant, or lease and an affidavit, signed by the chief executive officer of the agency or his or her designee, setting forth an explanation of why the contract liability was not filed within 30 days of execution. A copy of this affidavit shall be filed with the Auditor General.

The Illinois Procurement Code (30 ILCS 500/20-30(c)) states a chief procurement officer making emergency purchases shall file affidavits with the Procurement Policy Board and the Auditor General within 10 days after the procurement setting forth the amount expended, the name of the contractor involved, and the conditions and circumstances requiring the emergency procurement.

Department management stated the delay in filing the contracts with the Office of the State Comptroller was due to oversight. The late filing of emergency purchase affidavits was due to late filing by the Chief Procurement Officer who is not an employee of the Department, and therefore the failure of the Chief Procurement Officer or his/her designee to file affidavits in a timely manner is beyond the Department's statutory authority.

Failure to file contracts with the Office of the State Comptroller and emergency purchase affidavits with the Auditor General and Procurement Policy Board on a timely basis is noncompliance with the Procurement Code. (Finding Code No. 12-10)

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**RECOMMENDATION**

We recommend the Department ensure that all contracts over \$10,000 are timely filed with the Office of State Comptroller in accordance with the Procurement Code. We also recommend the Department coordinate with the Chief Procurement Officer to ensure that emergency purchase affidavits are filed in a timely manner as required by the Illinois Procurement Code.

**DEPARTMENT RESPONSE**

The Department agrees with the audit finding and recommendation.

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12-11.     **FINDING**     (Noncompliance with the Pharmacy Practice Act)

The Department of Financial and Professional Regulation (Department) did not ensure compliance with the Pharmacy Practice Act (Act).

During testing, we noted two Deputy Pharmacy Coordinator positions within the Pharmacy Unit of the Department were vacant. In addition, the Department only employed three instead of four pharmacy investigators as required by the Act.

The Pharmacy Practice Act (Act) (225 ILCS 85/11(d) and (e)) states the Secretary shall appoint a chief pharmacy coordinator and at least 2 deputy pharmacy coordinators. The Secretary shall, in conformity with the Personnel Code, employ not less than 4 pharmacy investigators who shall report to the pharmacy coordinator or a deputy pharmacy coordinator.

Department management stated vacancies in the Pharmacy Unit were due to funding limitations in the current budget. The Department is in the process of employing two more pharmacy investigators.

Failure to fill vacant positions may prevent the Pharmacy Unit from carrying out its mandated duties and responsibilities in accordance with the Pharmacy Practice Act. (Finding Code No. 12-11)

**RECOMMENDATION**

We recommend the Department fill vacant positions to comply with the requirements of the Act.

**DEPARTMENT RESPONSE**

The Department concurs that there are vacancies in the unit based on the Pharmacy Practice Act. However, the Department does not agree that this is a violation of a statutory mandate. Based on paragraphs 37 through 43 of the opinion of Judge Zappa in the case of *Illinois Association of Realtors v. John Filan et al.*, the word “shall” in a statute does not always indicate a mandatory but sometimes rather a directory intent. Judge Zappa goes on to state that because hiring decisions are inherently discretionary, mandamus is not appropriate to compel the Department to hire certain employees. Therefore, it is the Department’s position that failure to hire certain staff based on the Pharmacy Practice Act is not a violation of a statutory mandate.

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**AUDITORS' COMMENT**

The case referred to by the Department involved litigation surrounding the transfer of funds from the Real Estate License Administration Fund pursuant to the Fiscal Year 2007 Budget Implementation Act and Executive Order 2003-10. In that case, the Court refused to issue the extraordinary remedy of mandamus to force the Department to expend funds for hiring additional investigators pursuant to a provision in the Real Estate License Act. This finding involves the Pharmacy Practice Act and is not a court action for the extraordinary remedy of mandamus. Under the circumstances, we continue to believe that the Department should comply with the plain meaning of the Pharmacy Practice Act or seek a legislative remedy.

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12-12. **FINDING** (Noncompliance with the Debt Settlement Consumer Protection Act)

The Department of Financial and Professional Regulation (Department) did not comply with the Debt Settlement Consumer Protection Act (Act).

During testing, it was noted that the licensed debt settlement provider posted a surety bond of \$25,000 instead of the \$100,000 as mandated by the Act.

The Debt Settlement Consumer Protection Act (225 ILCS 429/20) requires every applicant to submit to the Secretary, at the time of the application for a license, a bond to be approved by the Secretary in which the applicant shall be the obligor, in the sum of \$100,000 or an additional amount as required by the Secretary, and in which an insurance company, which is duly authorized by the State of Illinois to transact the business of fidelity and surety insurance, shall be a surety.

Department personnel stated this was due to oversight. The licensee was notified and the Department has secured the proper bond.

Failure to provide the sufficient amount of the surety bond as required by the Act increases the risk of the Department or the public inability to recover losses in the event that the debt settlement provider cannot fulfill its obligation under the Act. (Finding Code No. 12-12)

**RECOMMENDATION**

We recommend the Department ensure that employees processing license applications are aware of the current requirements of the Act. Surety bond requirements should be properly evaluated to protect the interest of the general public.

**DEPARTMENT RESPONSE**

Concur. Upon notification of the incorrect surety bonds amount, the Department contacted the licensee and secured the appropriate bond.

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12-13. **FINDING** (Noncompliance with the Residential Mortgage License Act of 1987)

The Department of Financial and Professional Regulation Division of Banking was not in compliance with provisions of the Residential Mortgage License Act of 1987 (Act).

During the testing, we noted the following:

- Three of 25 (12%) residential mortgage licensees tested did not file an annual financial report certified by a Certified Public Accountant within 90 days after the end of the licensee's fiscal year. The Department sent a deficiency letter to 2 of the 3 referenced licensees. No deficiency letter was sent to the other licensee. All 3 referenced licensees were mortgage brokers. The Act (205 ILCS 635/3-2(g)) states with respect to licensees who solely broker residential mortgage loans, the Department may accept compilation financial statements. The compiled financial statements must be prepared by an independent certified public accountant licensed under the Illinois Public Accounting Act or by an equivalent state licensing law and must be submitted within 90 days after the end of the licensees' fiscal year.
- One of 25 (4%) licensees did not maintain the adequate amount of net worth but was subsequently issued a license by the Department. The Act (205 ILCS 635/3-5) requires that a licensee maintain a net worth of \$150,000, or \$50,000 if the only licensable activity is that of brokering residential mortgage loans. The referenced licensee's net worth was \$29,448.
- One of 25 (4%) licensees' applications was accompanied by averments containing incomplete answers certifying compliance with the Act. The Department did not maintain any additional documentation as evidence of a follow-up being made. The Act (205 ILCS 635/2-4) requires each application for license or for the renewal of a license to be accompanied by various averments stating partly that the applicant will maintain at least one full service office within the State of Illinois pursuant to Section 3-4 of this Act, and will not knowingly make any false promises likely to influence or persuade, or pursue a course of misrepresentation and false promises through agents, solicitors, advertising, or otherwise.

Department management stated this was due to administrative oversight.

Failure to enforce the Act results in having inadequate financial information to properly regulate residential mortgage lenders and ensure protection of the citizens of Illinois. (Finding Code Nos. 12-13, 10-10, 08-18, 07-17, 06-21, 05-23, BRE 04-12, 02-3)

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF FINDINGS**

**RECOMMENDATION**

We recommend the Department revisit its procedures in monitoring residential mortgage licensees to ensure compliance with the provisions of the Act. In the event the licensee fails to obtain a financial statement certified by a Public Accountant, the Department should consider enforcing the statute to cause an audit or compilation of the financial statements at the expense of the licensee.

**DEPARTMENT RESPONSE**

Concur. The Department will continue to review and enhance its internal procedures to ensure its residential mortgage licensees are in compliance with the provisions of the Residential Mortgage License Act of 1987 (Act). Effective August 03, 2012, Section 3-2(g) of the Act was amended to allow for self-prepared compilation financial statements for licensees who solely broker residential mortgage loans as defined in of Section 1-4(o).

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF FINDINGS**

12-14. **FINDING** (Noncompliance with the Wholesale Drug Distribution Licensing Act)

The Department of Financial and Professional Regulation (Department) was not in compliance with a provision of the Wholesale Drug Distribution Licensing Act (Act).

During testing, we noted the Department did not require applicants for wholesale drug distributor's licenses to submit a bond not to exceed \$100,000 as mandated by the Act. The Department issued 181 and 165 licenses during fiscal years 2012 and 2011, respectively.

The Wholesale Drug Distribution Licensing Act (225 ILCS 120/24) states that the Department shall require every wholesale distributor applying for licensure under this Act to submit a bond not to exceed \$100,000 or another equivalent means of security acceptable to the Department, such as an irrevocable letter of credit or a deposit in a trust account or financial institution, payable to a fund established by the Department.

Department personnel stated this Act was passed around the same time as the Department was implementing major changes to Pharmacy Practice Act and the Nurse Practice Act. The drafting and complete implementation of the Pharmacy and Nurse Administrative Rules were given priority over the completion of the Wholesale Drug Rules. Additionally, the Department discussed potential legislation to remove or alter the \$100,000 bond requirement but was unsuccessful in the attempts to remove this requirement. Draft rules have been initiated, however, they have not been completed. It is the Department's intent to continue promulgation of these Rules and implement all requirements upon adoption.

Failure to enforce submission of the required bonds increases the risk the Department will not be able to secure payment of any fines, fees, or penalties incurred by the Department regarding that license in case the licensee failed to make payment. (Finding Code No. 12-14)

**RECOMMENDATION**

We recommend the Department review its licensing procedure over wholesale drug distributors. The requirement to secure a bond for each licensee should be enforced to protect the Department from future liabilities.

**DEPARTMENT RESPONSE**

Concur. The Department is drafting the First Notice of the rules to delineate the amount of the bond that will be required pursuant to statute. According to the statute, the purpose of the bond is to secure payment of any fines or penalties not paid by the licensee 30 days after the fines or penalties are final. To date, all licensees have paid fines or penalties within the specified 30 days.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
PRIOR FINDINGS NOT REPEATED**

NONE.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
STATUS OF PROGRAM AUDIT**

**For the Two Years Ended June 30, 2012**

**Program Audit of the Department's Disciplining of Physicians (August 2006)**

Illinois House of Representatives Resolution Number 16 directed the Auditor General to conduct a program audit of the disciplining of physicians who violate provisions of the Medical Practice Act of 1987. The Resolution directed the Auditor General to determine the Department's compliance with State law regarding the disciplining of physicians; the procedures for determining the need for, and nature of, any recommended disciplinary actions; process for ensuring that its recommended disciplinary actions are implemented and that any specified corrective steps are instituted; and the process for communicating results of disciplinary action to the public.

The program audit contained twenty-four recommendations to the Department. The Department made progress in implementing findings 1, 2, 3, 4, 5, 6, 8, 9, 10, 12, 13, 15, 16, 17, 18, 20, 21, 22 and 23 during follow-ups in previous compliance examinations. The following is the status of the remaining recommendations:

Recommendation

7. *The Department of Financial and Professional Regulation should take the steps necessary to assist the Medical Coordinators with backlogs and improve case timeliness.*

Partially Implemented. On June 2011, the Department filled the Chief Medical Coordinator position that has been vacant since March 2010. In addition, there are currently three Deputy Medical Coordinators. The process of tracking coordinator opinion memos has also been improved. The number of complaints received increased from 1,927 cases in fiscal year 2010 to 2,031 cases in fiscal year 2012. Moreover, the number of outstanding cases also increased from 143 as of February 14, 2011 to 363 as of June 30, 2012. The Department management stated that an increase in outstanding cases is attributable to several factors such as increase in the number of complaints received, Medical Coordinators expanded roles and responsibilities, and complexity of the cases and other factors. In addition, the Department management stated that the Department has no existing mechanism to track backlogs and timeliness of case resolution as a performance metrics. However, the value of defining and setting goals for such performance measures as backlog and timeliness is well recognized by the Department. The Department intends to create and track such metrics going forward.

11. *The Department of Financial and Professional Regulation should develop and implement management controls to ensure that prosecution activities are timely and properly documented.*

Partially implemented. The Chief of Medical Prosecutions conducts monthly case reviews with each staff attorney. During these case reviews, documentation of case

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
STATUS OF PROGRAM AUDIT**

**For the Two Years Ended June 30, 2012**

activity is maintained by ILES entries by the Chief in addition to ILES entries made by staff attorneys throughout the month. However, during the current examination, we noted the Enforcement Unit did not perform and/or document enforcement activities in a timely or sufficient manner (see finding 12-2).

14. *The Department of Financial and Professional Regulation should make its Administrative Rules (68 Ill. Adm. Code 1285.225) relating to the definition of disciplinary and non-disciplinary actions consistent with requirements of the Medical Practice Act of 1987 (225 ILCS 60/2 (4)).*

Partially Implemented. The Department promulgated changes to the Medical Practice Act (MPA) to make MPA consistent with the rule. These changes were implemented with the passage of Public Act 97-622. However, review of the updated MPA disclosed that the definition of non-disciplinary actions is still not explicitly mentioned in the MPA (225 ILCS 60/2).

19. *The Department of Financial and Professional Regulation should work to assure that all members, including public members, are appointed to the Medical Disciplinary Board (Board) as required by the Medical Practice Act.*

Not implemented. As of June 30, 2012, there were three vacancies in the Board. However, on July 30, 2012, the Governor appointed an osteopath to fill in the vacant position thus reducing vacant positions to two public members.

24. *The Department of Financial and Professional Regulation should require employees, including medical investigators, to prepare timesheets as required by the State Officials and Employees Ethics Act. Timesheets should also help management to more closely monitor medical investigators' time.*

Partially implemented. The Department has implemented the "Ethics Timekeeping Work Diary" to track time spent on official state business. However, our sample testing disclosed some employees did not enter time incurred for State business into the work diary for selected pay period (see finding 12-6).

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**  
**SUMMARY**

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

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances by Fund

- Fiscal Year 2012

- Fiscal Year 2011

- Schedule of Appropriations, Expenditures and Lapsed Balances by Major Object Code

- Fiscal Year 2012

- Fiscal Year 2011

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances by Fund

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

- Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) – Locally Held Funds

- Schedule of Locally Held Funds – Depository Fund-1132

- Schedule of Changes in State Property

- Comparative Schedule of Cash Receipts by Fund

- Comparative Schedule of Cash Receipts by Division by Revenue Category

- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

- Fiscal Year 2012

- Fiscal Year 2011

- Analysis of Significant Variations in Expenditures by Fund

- Analysis of Significant Variations in Expenditures by Major Object Code

- Analysis of Significant Variations in Receipts by Division by Fund

- Analysis of Significant Variations in Receipts by Division by Revenue Category

- Analysis of Significant Lapse Period Spending by Major Object Code

- Analysis of Accounts Receivable

- June 30, 2012

- June 30, 2011

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)

- Average Number of Employees (Not Examined)

- Emergency Purchases (Not Examined)

- Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2012 and June 30, 2011 in Schedules 1 through 21. However, the accountants do not express an opinion on the supplementary information. The accountants' report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY FUND**  
**APPROPRIATIONS FOR FISCAL YEAR 2012**

**Fourteen Months Ended August 31, 2012**

|                                                             | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>June 30, 2012 | Approximate<br>Lapse Period<br>Expenditures<br>July 1 to<br>August 31, 2012 | Approximate<br>Total<br>Expenditures | Approximate<br>Balances<br>Lapsed |
|-------------------------------------------------------------|--------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------|-----------------------------------|
| Public Acts <u>97-0062, 97-0642 and 97-0685</u>             |                                            |                                          |                                                                             |                                      |                                   |
| <b>APPROPRIATED FUNDS</b>                                   |                                            |                                          |                                                                             |                                      |                                   |
| <b>DIVISION OF FINANCIAL INSTITUTIONS</b>                   |                                            |                                          |                                                                             |                                      |                                   |
| Financial Institution Fund - 0021                           | \$ 5,608,800                               | \$ 5,082,302                             | \$ 253,898                                                                  | \$ 5,336,200                         | \$ 272,600                        |
| TOMA Consumer Protection Fund - 0241                        | 8,700                                      | -                                        | -                                                                           | -                                    | 8,700                             |
| Credit Union Fund - 0243                                    | 3,144,200                                  | 2,540,085                                | 149,491                                                                     | 2,689,576                            | 454,624                           |
| Total - Division of Financial Institutions                  | <u>8,761,700</u>                           | <u>7,622,387</u>                         | <u>403,389</u>                                                              | <u>8,025,776</u>                     | <u>735,924</u>                    |
| <b>DIVISION OF BANKING</b>                                  |                                            |                                          |                                                                             |                                      |                                   |
| Savings and Residential Finance Regulatory Fund - 0244      | 5,286,100                                  | 4,034,973                                | 574,469                                                                     | 4,609,442                            | 676,658                           |
| Pawnbroker Regulation Fund - 0562                           | 137,500                                    | 122,838                                  | 5,762                                                                       | 128,600                              | 8,900                             |
| Savings Institutions Regulatory Fund - 0579                 | 1,400,000                                  | 628,534                                  | 2,737                                                                       | 631,271                              | 768,729                           |
| Bank and Trust Company Fund - 0795                          | 18,126,800                                 | 16,504,656                               | 775,878                                                                     | 17,280,534                           | 846,266                           |
| Total - Division of Banking                                 | <u>24,950,400</u>                          | <u>21,291,001</u>                        | <u>1,358,846</u>                                                            | <u>22,649,847</u>                    | <u>2,300,553</u>                  |
| <b>DIVISION OF PROFESSIONAL REGULATION</b>                  |                                            |                                          |                                                                             |                                      |                                   |
| General Professions Dedicated Fund - 0022                   | 4,953,400                                  | 4,030,358                                | 228,562                                                                     | 4,258,920                            | 694,480                           |
| Illinois State Pharmacy Disciplinary Fund - 057             | 1,386,800                                  | 1,195,037                                | 78,398                                                                      | 1,273,435                            | 113,365                           |
| Illinois State Medical Disciplinary Fund - 0093             | 4,707,600                                  | 4,029,022                                | 221,879                                                                     | 4,250,901                            | 456,699                           |
| Registered CPA Administration and Disciplinary Fund - 0151  | 253,200                                    | 179,592                                  | 44,981                                                                      | 224,573                              | 28,627                            |
| Professional Regulation Evidence Fund - 0192                | 9,700                                      | -                                        | -                                                                           | -                                    | 9,700                             |
| Professions Indirect Cost Fund - 0218                       | 33,579,800                                 | 25,514,725                               | 2,207,050                                                                   | 27,721,775                           | 5,858,025                         |
| Nursing Dedicated and Professional Fund - 0258              | 2,318,100                                  | 1,609,567                                | 93,687                                                                      | 1,703,254                            | 614,846                           |
| Optometric Licensing and Disciplinary Committee Fund - 0259 | 305,000                                    | 187,262                                  | 8,723                                                                       | 195,985                              | 109,015                           |
| Appraisal Administration Fund - 0386                        | 774,500                                    | 622,954                                  | 26,750                                                                      | 649,704                              | 124,796                           |
| Athletics Supervision and Regulation Fund - 0505            | 400,000                                    | -                                        | 391                                                                         | 391                                  | 399,609                           |
| Home Inspector Administration Fund - 0746                   | 149,300                                    | 10,925                                   | -                                                                           | 10,925                               | 138,375                           |
| Real Estate Audit Fund - 0750                               | 38,800                                     | -                                        | -                                                                           | -                                    | 38,800                            |
| Cemetery Oversight Licensing and Disciplinary Fund - 0792   | 5,537,000                                  | -                                        | -                                                                           | -                                    | 5,537,000                         |
| Illinois State Dental Disciplinary Fund - 0823              | 1,151,100                                  | 781,008                                  | 36,101                                                                      | 817,109                              | 333,991                           |

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY FUND  
APPROPRIATIONS FOR FISCAL YEAR 2012**

**Fourteen Months Ended August 31, 2012**

|                                                                     | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>June 30, 2012 | Approximate<br>Lapse Period<br>Expenditures<br>July 1 to<br>August 31, 2012 | Approximate<br>Total<br>Expenditures | Approximate<br>Balances<br>Lapsed |
|---------------------------------------------------------------------|--------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------|-----------------------------------|
| Public Acts 97-0062, 97-0642 and 97-0685                            |                                            |                                          |                                                                             |                                      |                                   |
| Community Association Manager Licensing and Disciplinary Fund - 829 | 634,000                                    | -                                        | -                                                                           | -                                    | 634,000                           |
| Real Estate Research and Education Fund - 0849                      | 19,000                                     | -                                        | -                                                                           | -                                    | 19,000                            |
| Real Estate License Administration Fund - 0850                      | 4,232,600                                  | 3,865,566                                | 195,915                                                                     | 4,061,481                            | 171,119                           |
| Design Professional Administration and Investigation Fund - 0888    | 1,032,600                                  | 792,469                                  | 32,138                                                                      | 824,607                              | 207,993                           |
| Illinois State Podiatric Disciplinary Fund - 0954                   | 10,800                                     | 2,509                                    | -                                                                           | 2,509                                | 8,291                             |
| Total - Division of Professional Regulation                         | <u>61,493,300</u>                          | <u>42,820,994</u>                        | <u>3,174,575</u>                                                            | <u>45,995,569</u>                    | <u>15,497,731</u>                 |
| <b>TOTAL - ALL APPROPRIATED FUNDS</b>                               | <u>\$ 95,205,400</u>                       | <u>71,734,382</u>                        | <u>4,936,810</u>                                                            | <u>76,671,192</u>                    | <u>\$ 18,534,208</u>              |
| <b>NON-APPROPRIATED FUNDS</b>                                       |                                            |                                          |                                                                             |                                      |                                   |
| DIVISION OF FINANCIAL INSTITUTIONS                                  |                                            |                                          |                                                                             |                                      |                                   |
| TOMA Consumer Protection Fund - 0241                                |                                            | 1,501                                    | -                                                                           | 1,501                                |                                   |
| DIVISION OF PROFESSIONAL REGULATION                                 |                                            |                                          |                                                                             |                                      |                                   |
| Real Estate Recovery Fund - 0629                                    |                                            | -                                        | 29,808                                                                      | 29,808                               |                                   |
| <b>TOTAL - ALL NON-APPROPRIATED FUNDS</b>                           |                                            | <u>1,501</u>                             | <u>29,808</u>                                                               | <u>31,309</u>                        |                                   |
| <b>GRAND TOTAL - ALL FUNDS</b>                                      | <u>\$ 71,735,883</u>                       |                                          | <u>\$ 4,966,618</u>                                                         | <u>\$ 76,702,501</u>                 |                                   |

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Department. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor. Approximate lapse period expenditures do not include interest payments approved for payment by the Department and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY FUND  
APPROPRIATIONS FOR FISCAL YEAR 2011**

Eighteen Months Ended December 31, 2011

|                                                                     | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>June 30, 2011 | Lapse Period<br>Expenditures<br>July 1 to<br>December 31, 2011 | Total<br>Expenditures | Balances<br>Lapsed |
|---------------------------------------------------------------------|--------------------------------------------|------------------------------------------|----------------------------------------------------------------|-----------------------|--------------------|
| <b>APPROPRIATED FUNDS</b>                                           |                                            |                                          |                                                                |                       |                    |
| <b>DIVISION OF FINANCIAL INSTITUTIONS</b>                           |                                            |                                          |                                                                |                       |                    |
| Financial Institution Fund - 0021                                   | \$ 5,107,900                               | \$ 4,963,602                             | \$ (18,519)                                                    | \$ 4,945,083          | \$ 162,817         |
| TOMA Consumer Protection Fund - 0241                                | 19,400                                     | -                                        | -                                                              | -                     | 19,400             |
| Credit Union Fund - 0243                                            | 3,039,600                                  | 2,339,389                                | 6,362                                                          | 2,345,751             | 693,849            |
| Total - Division of Financial Institutions                          | <u>8,166,900</u>                           | <u>7,302,991</u>                         | <u>(12,157)</u>                                                | <u>7,290,834</u>      | <u>876,066</u>     |
| <b>DIVISION OF BANKING</b>                                          |                                            |                                          |                                                                |                       |                    |
| Savings and Residential Finance Regulatory Fund - 0244              | 4,534,000                                  | 4,188,566                                | 27,928                                                         | 4,216,494             | 317,506            |
| Pawnbroker Regulation Fund - 0562                                   | 112,000                                    | 102,370                                  | 1,457                                                          | 103,827               | 8,173              |
| Bank and Trust Company Fund - 0795                                  | 16,740,500                                 | 15,743,062                               | (22,462)                                                       | 15,720,600            | 1,019,900          |
| Total - Division of Banking                                         | <u>21,386,500</u>                          | <u>20,033,998</u>                        | <u>6,923</u>                                                   | <u>20,040,921</u>     | <u>1,345,579</u>   |
| <b>DIVISION OF PROFESSIONAL REGULATION</b>                          |                                            |                                          |                                                                |                       |                    |
| General Professions Dedicated Fund - 0022                           | 4,562,800                                  | 3,370,073                                | 16,725                                                         | 3,386,798             | 1,176,002          |
| Illinois State Pharmacy Disciplinary Fund - 057                     | 1,280,200                                  | 1,127,518                                | 20,437                                                         | 1,147,955             | 132,245            |
| Illinois State Medical Disciplinary Fund - 0093                     | 4,392,600                                  | 3,722,611                                | 50,931                                                         | 3,773,542             | 619,058            |
| Registered CPA Administration and Disciplinary Fund - 0151          | 241,100                                    | 213,663                                  | (1,530)                                                        | 212,133               | 28,967             |
| Professional Regulation Evidence Fund - 0192                        | 9,700                                      | -                                        | -                                                              | -                     | 9,700              |
| Professions Indirect Cost Fund - 0218                               | 32,291,400                                 | 24,848,952                               | 1,411,764                                                      | 26,260,716            | 6,030,684          |
| Nursing Dedicated and Professional Fund - 0258                      | 2,228,900                                  | 1,381,306                                | 12,540                                                         | 1,393,846             | 835,054            |
| Optometric Licensing and Disciplinary Committee Fund - 0259         | 286,600                                    | 188,534                                  | 261                                                            | 188,795               | 97,805             |
| Appraisal Administration Fund - 0386                                | 550,300                                    | 348,145                                  | 2,203                                                          | 350,348               | 199,952            |
| Home Inspector Administration Fund - 0746                           | 143,900                                    | 121,181                                  | (1,027)                                                        | 120,154               | 23,746             |
| Real Estate Audit Fund - 0750                                       | 38,800                                     | -                                        | -                                                              | -                     | 38,800             |
| Cemetery Oversight Licensing and Disciplinary Fund - 0792           | 5,537,000                                  | 17,530                                   | -                                                              | 17,530                | 5,519,470          |
| Illinois State Dental Disciplinary Fund - 0823                      | 1,090,300                                  | 948,470                                  | (4,103)                                                        | 944,367               | 145,933            |
| Community Association Manager Licensing and Disciplinary Fund - 829 | 634,000                                    | -                                        | -                                                              | -                     | 634,000            |
| Real Estate License Administration Fund - 0850                      | 3,848,800                                  | 3,559,661                                | 21,114                                                         | 3,580,775             | 268,025            |
| Design Professional Administration and Investigation Fund - 0888    | 984,600                                    | 871,663                                  | (2,261)                                                        | 869,402               | 115,198            |
| Illinois State Podiatric Disciplinary Fund - 0954                   | 10,800                                     | 2,838                                    | 20                                                             | 2,858                 | 7,942              |
| Total - Division of Professional Regulation                         | <u>58,131,800</u>                          | <u>40,722,145</u>                        | <u>1,527,074</u>                                               | <u>42,249,219</u>     | <u>15,882,581</u>  |

Public Acts 96-0956 and 96-0957

STATE OF ILLINOIS  
 DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY FUND  
 APPROPRIATIONS FOR FISCAL YEAR 2011

Eighteen Months Ended December 31, 2011

|                                           | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>June 30, 2011 | Lapse Period<br>Expenditures<br>July 1 to<br>December 31, 2011 | Total<br>Expenditures | Balances<br>Lapsed |
|-------------------------------------------|--------------------------------------------|------------------------------------------|----------------------------------------------------------------|-----------------------|--------------------|
| Public Acts 96-0956 and 96-0957           | \$ 87,685,200                              | 68,059,134                               | 1,521,840                                                      | 69,580,974            | \$ 18,104,226      |
| <b>TOTAL - ALL APPROPRIATED FUNDS</b>     |                                            |                                          |                                                                |                       |                    |
| <b>NON-APPROPRIATED FUNDS</b>             |                                            |                                          |                                                                |                       |                    |
| DIVISION OF FINANCIAL INSTITUTIONS        |                                            |                                          |                                                                |                       |                    |
| TOMA Consumer Protection Fund - 0241      | 7,029                                      |                                          | -                                                              | 7,029                 |                    |
| DIVISION OF PROFESSIONAL REGULATION       |                                            |                                          |                                                                |                       |                    |
| Real Estate Recovery Fund - 0629          | 110,343                                    |                                          | -                                                              | 110,343               |                    |
| <b>TOTAL - ALL NON-APPROPRIATED FUNDS</b> | 117,372                                    |                                          | -                                                              | 117,372               |                    |
| <b>GRAND TOTAL - ALL FUNDS</b>            | <u>\$ 68,176,506</u>                       |                                          | <u>\$ 1,521,840</u>                                            | <u>\$ 69,698,346</u>  |                    |

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Department. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY MAJOR OBJECT CODE**  
**APPROPRIATIONS FOR FISCAL YEAR 2012**

Fourteen Months Ended August 31, 2012

|                                    | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>June 30, 2012 | Approximate<br>Lapse Period<br>Expenditures<br>July 1 to<br>August 31, 2012 | Approximate<br>Total<br>Expenditures | Approximate<br>Balances<br>Lapsed |
|------------------------------------|--------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------|-----------------------------------|
| Personal services                  | \$ 40,566,800                              | \$ 35,670,564                            | \$ 1,660,973                                                                | \$ 37,331,537                        | \$ 3,235,263                      |
| Retirement - employer contribution | 13,875,000                                 | 12,220,301                               | 568,864                                                                     | 12,789,165                           | 1,085,835                         |
| Social security                    | 3,104,400                                  | 2,652,620                                | 125,328                                                                     | 2,777,948                            | 326,452                           |
| Group insurance                    | 8,884,600                                  | 8,081,154                                | 367,891                                                                     | 8,449,045                            | 435,555                           |
| Contractual services               | 10,901,800                                 | 6,946,664                                | 768,755                                                                     | 7,715,419                            | 3,186,381                         |
| Travel                             | 1,959,700                                  | 1,244,013                                | 223,276                                                                     | 1,467,289                            | 492,411                           |
| Commodities                        | 93,400                                     | 42,120                                   | 23,843                                                                      | 65,963                               | 27,437                            |
| Printing                           | 144,000                                    | 110,066                                  | 8,292                                                                       | 118,358                              | 25,642                            |
| Equipment                          | 152,600                                    | 38,453                                   | -                                                                           | 38,453                               | 114,147                           |
| Electronic data processing         | 2,356,300                                  | 1,272,725                                | 614,602                                                                     | 1,887,327                            | 468,973                           |
| Telecommunications                 | 819,500                                    | 373,480                                  | 192,487                                                                     | 565,967                              | 253,533                           |
| Operation of automotive equipment  | 217,500                                    | 144,102                                  | 29,490                                                                      | 173,592                              | 43,908                            |
| Lump sums and other purposes       | 11,759,600                                 | 2,715,580                                | 345,284                                                                     | 3,060,864                            | 8,698,736                         |
| Lump sum, operations               | 38,800                                     | -                                        | -                                                                           | -                                    | 38,800                            |
| Awards and grants                  | 230,000                                    | 197,875                                  | 3,680                                                                       | 201,555                              | 28,445                            |
| Other refunds                      | 101,400                                    | 24,665                                   | 4,045                                                                       | 28,710                               | 72,690                            |
| <b>TOTAL - APPROPRIATED FUNDS</b>  | <b>\$ 95,205,400</b>                       | <b>\$ 71,734,382</b>                     | <b>\$ 4,936,810</b>                                                         | <b>\$ 76,671,192</b>                 | <b>\$ 18,534,208</b>              |

**NON-APPROPRIATED FUND**

Awards and grants, lump sums and other purposes

1,501

29,808

31,309

**GRAND TOTAL - ALL FUNDS**

**\$ 71,735,883**

**\$ 4,966,618**

**\$ 76,702,501**

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Department.  
 Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.  
 Approximate lapse period expenditures do not include interest payments approved for payment by the Department and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY MAJOR OBJECT CODE  
APPROPRIATIONS FOR FISCAL YEAR 2011**

**Eighteen Months Ended December 31, 2011**

|                                                 | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>June 30, 2011 | Lapse Period<br>Expenditures<br>July 1 to<br>December 31, 2011 | Total<br>Expenditures | Balances<br>Lapsed   |
|-------------------------------------------------|--------------------------------------------|------------------------------------------|----------------------------------------------------------------|-----------------------|----------------------|
| <u>Public Acts 96-0956, 96-0957</u>             |                                            |                                          |                                                                |                       |                      |
| <b>APPROPRIATED FUNDS</b>                       |                                            |                                          |                                                                |                       |                      |
| Personal services                               | \$ 38,602,500                              | \$ 35,153,099                            | \$ 103,580                                                     | \$ 35,256,679         | \$ 3,345,821         |
| Retirement - employer contribution              | 11,678,800                                 | 10,321,552                               | (437,016)                                                      | 9,884,536             | 1,794,264            |
| Social security                                 | 2,953,900                                  | 2,584,106                                | 8,684                                                          | 2,592,790             | 361,110              |
| Group insurance                                 | 8,146,500                                  | 7,567,728                                | 20,421                                                         | 7,588,149             | 558,351              |
| Contractual services                            | 10,547,680                                 | 7,172,110                                | 738,019                                                        | 7,910,129             | 2,637,551            |
| Travel                                          | 1,861,720                                  | 1,354,376                                | 165,292                                                        | 1,519,668             | 342,052              |
| Commodities                                     | 93,400                                     | 51,818                                   | 1,485                                                          | 53,303                | 40,097               |
| Printing                                        | 144,000                                    | 63,922                                   | 19,760                                                         | 83,682                | 60,318               |
| Equipment                                       | 152,600                                    | 8,143                                    | 327                                                            | 8,470                 | 144,130              |
| Electronic data processing                      | 2,356,300                                  | 1,395,090                                | 596,339                                                        | 1,991,429             | 364,871              |
| Telecommunications                              | 819,500                                    | 420,045                                  | 134,096                                                        | 554,141               | 265,359              |
| Operation of automotive equipment               | 217,500                                    | 130,830                                  | 38,922                                                         | 169,752               | 47,748               |
| Lump sums and other purposes                    | 9,928,500                                  | 1,809,728                                | 127,521                                                        | 1,937,249             | 7,991,251            |
| Lump sum, operations                            | 38,800                                     | -                                        | -                                                              | -                     | 38,800               |
| Awards and grants                               | 30,000                                     | 4,525                                    | 725                                                            | 5,250                 | 24,750               |
| Other refunds                                   | 113,500                                    | 22,062                                   | 3,685                                                          | 25,747                | 87,753               |
| <b>TOTAL - APPROPRIATED FUNDS</b>               | <b>\$ 87,685,200</b>                       | <b>\$ 68,059,134</b>                     | <b>\$ 1,521,840</b>                                            | <b>\$ 69,580,974</b>  | <b>\$ 18,104,226</b> |
| <b>NON-APPROPRIATED FUNDS</b>                   |                                            |                                          |                                                                |                       |                      |
| Awards and grants, lump sums and other purposes |                                            | 117,372                                  | -                                                              | 117,372               |                      |
| <b>TOTAL - NON-APPROPRIATED FUNDS</b>           |                                            | <b>117,372</b>                           | <b>-</b>                                                       | <b>117,372</b>        |                      |
| <b>GRAND TOTAL - ALL FUNDS</b>                  |                                            | <b>\$ 68,176,506</b>                     | <b>\$ 1,521,840</b>                                            | <b>\$ 69,698,346</b>  |                      |

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Department.  
Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

|                                                 | Fiscal Years Ended June 30,                |                                 |                                 |
|-------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                 | 2012                                       | 2011                            | 2010                            |
|                                                 | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                       |                                            |                                 |                                 |
| <u>Division of Financial Institutions</u>       |                                            |                                 |                                 |
| <b>Financial Institutions Fund - 0021</b>       |                                            |                                 |                                 |
| Appropriations (Net after transfers)            | \$ 5,608,800                               | \$ 5,107,900                    | \$ 4,832,900                    |
| Personal services                               | 3,143,479                                  | 3,047,258                       | 2,804,389                       |
| Retirement - employer contribution              | 1,077,310                                  | 854,318                         | 796,855                         |
| Social security                                 | 233,509                                    | 225,634                         | 207,067                         |
| Group insurance                                 | 688,254                                    | 625,467                         | 562,571                         |
| Contractual services                            | 4,916                                      | 6,138                           | 6,520                           |
| Travel                                          | 188,732                                    | 185,868                         | 213,388                         |
| Other refunds                                   | -                                          | 400                             | -                               |
| Total Expenditures                              | <u>\$ 5,336,200</u>                        | <u>\$ 4,945,083</u>             | <u>\$ 4,590,790</u>             |
| Lapsed Balances                                 | <u>\$ 272,600</u>                          | <u>\$ 162,817</u>               | <u>\$ 242,110</u>               |
| <b>TOMA Consumer Protection Fund - 0241</b>     |                                            |                                 |                                 |
| Appropriations (Net after transfers)            | \$ 8,700                                   | \$ 19,400                       | \$ 19,400                       |
| Total Expenditures                              | \$ -                                       | \$ -                            | \$ -                            |
| Lapsed Balances                                 | <u>\$ 8,700</u>                            | <u>\$ 19,400</u>                | <u>\$ 19,400</u>                |
| <b>Credit Union Fund - 0243</b>                 |                                            |                                 |                                 |
| Appropriations (Net after transfers)            | \$ 3,144,200                               | \$ 3,039,600                    | \$ 3,176,400                    |
| Personal services                               | 1,527,656                                  | 1,407,964                       | 1,457,759                       |
| Retirement - employer contribution              | 522,909                                    | 394,435                         | 414,034                         |
| Social security                                 | 114,106                                    | 105,202                         | 109,020                         |
| Group insurance                                 | 339,746                                    | 265,820                         | 256,442                         |
| Contractual services                            | 11,455                                     | 13,622                          | 17,450                          |
| Travel                                          | 173,704                                    | 158,708                         | 151,703                         |
| Other refunds                                   | -                                          | -                               | -                               |
| Total Expenditures                              | <u>\$ 2,689,576</u>                        | <u>\$ 2,345,751</u>             | <u>\$ 2,406,408</u>             |
| Lapsed Balances                                 | <u>\$ 454,624</u>                          | <u>\$ 693,849</u>               | <u>\$ 769,992</u>               |
| <u>Total Division of Financial Institutions</u> |                                            |                                 |                                 |
| Appropriations (Net after transfers)            | \$ 8,761,700                               | \$ 8,166,900                    | \$ 8,028,700                    |
| Total Expenditures                              | 8,025,776                                  | 7,290,834                       | 6,997,198                       |
| Lapsed Balances                                 | <u>\$ 735,924</u>                          | <u>\$ 876,066</u>               | <u>\$ 1,031,502</u>             |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

|                                                               | Fiscal Years Ended June 30,                |                                 |                                 |
|---------------------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                               | 2012                                       | 2011                            | 2010                            |
|                                                               | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                                     |                                            |                                 |                                 |
| <u>Division of Banking</u>                                    |                                            |                                 |                                 |
| <b>Savings and Residential Finance Regulatory Fund - 0244</b> |                                            |                                 |                                 |
| Appropriations (Net after transfers)                          | \$ 5,286,100                               | \$ 4,534,000                    | \$ 4,798,100                    |
| Personal Services                                             | 2,507,744                                  | 2,525,309                       | 2,537,924                       |
| Retirement - employer contributions                           | 858,522                                    | 707,634                         | 721,154                         |
| Social security                                               | 182,196                                    | 186,535                         | 184,653                         |
| Group insurance                                               | 629,604                                    | 588,223                         | 560,354                         |
| Contractual services                                          | 390,262                                    | 35,831                          | 18,577                          |
| Travel                                                        | 40,864                                     | 171,962                         | 157,256                         |
| Other refunds                                                 | 250                                        | 1,000                           | 2,170                           |
| Total Expenditures                                            | <u>\$ 4,609,442</u>                        | <u>\$ 4,216,494</u>             | <u>\$ 4,182,088</u>             |
| Lapsed Balances                                               | <u>\$ 676,658</u>                          | <u>\$ 317,506</u>               | <u>\$ 616,012</u>               |
| <b>Pawnbroker Regulation Fund - 0562</b>                      |                                            |                                 |                                 |
| Appropriations (Net after transfers)                          | \$ 137,500                                 | \$ 112,000                      | \$ 111,700                      |
| Personal services                                             | 79,382                                     | 65,159                          | 60,698                          |
| Retirement - employer contribution                            | 27,153                                     | 18,237                          | 17,224                          |
| Social security                                               | 5,914                                      | 4,827                           | 4,477                           |
| Group insurance                                               | 13,261                                     | 11,349                          | 11,947                          |
| Contractual services                                          | -                                          | 2,406                           | 384                             |
| Travel                                                        | 2,890                                      | 1,849                           | 3,088                           |
| Total Expenditures                                            | <u>\$ 128,600</u>                          | <u>\$ 103,827</u>               | <u>\$ 97,818</u>                |
| Lapsed Balances                                               | <u>\$ 8,900</u>                            | <u>\$ 8,173</u>                 | <u>\$ 13,882</u>                |
| <b>Savings Institutions Regulatory Fund - 0579</b>            |                                            |                                 |                                 |
| Appropriations (Net after transfers)                          | \$ 1,400,000                               | \$ -                            | \$ -                            |
| Lump sums and other purposes                                  | 631,271                                    | -                               | -                               |
| Total Expenditures                                            | <u>\$ 631,271</u>                          | <u>\$ -</u>                     | <u>\$ -</u>                     |
| Lapsed Balances                                               | <u>\$ 768,729</u>                          | <u>\$ -</u>                     | <u>\$ -</u>                     |
| <b>Bank and Trust Company Fund - 0795</b>                     |                                            |                                 |                                 |
| Appropriations (Net after transfers)                          | \$ 18,126,800                              | \$ 16,740,500                   | \$ 16,553,700                   |
| Personal services                                             | 9,987,461                                  | 9,557,514                       | 9,112,956                       |
| Retirement - employer contribution                            | 3,421,373                                  | 2,679,468                       | 2,589,945                       |
| Social security                                               | 742,211                                    | 708,547                         | 673,333                         |
| Group insurance                                               | 2,080,457                                  | 1,760,827                       | 1,735,775                       |
| Contractual services                                          | 198,551                                    | 190,060                         | 86,327                          |
| Travel                                                        | 850,343                                    | 823,884                         | 1,010,092                       |
| Lump sums and other purposes                                  | 68                                         | -                               | -                               |
| Other refunds                                                 | 70                                         | 300                             | 135                             |
| Total Expenditures                                            | <u>\$ 17,280,534</u>                       | <u>\$ 15,720,600</u>            | <u>\$ 15,208,563</u>            |
| Lapsed Balances                                               | <u>\$ 846,266</u>                          | <u>\$ 1,019,900</u>             | <u>\$ 1,345,137</u>             |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

|                                                         | Fiscal Years Ended June 30,                |                                 |                                 |
|---------------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                         | 2012                                       | 2011                            | 2010                            |
|                                                         | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                               |                                            |                                 |                                 |
| <u>Total Division of Banking</u>                        |                                            |                                 |                                 |
| Appropriations (Net after transfers)                    | \$ 24,950,400                              | \$ 21,386,500                   | \$ 21,463,500                   |
| Total Expenditures                                      | 22,649,847                                 | 20,040,921                      | 19,488,469                      |
| Lapsed Balances                                         | <u>\$ 2,300,553</u>                        | <u>\$ 1,345,579</u>             | <u>\$ 1,975,031</u>             |
| <u>Division of Professional Regulation</u>              |                                            |                                 |                                 |
| <b>General Professions Dedicated Fund - 0022</b>        |                                            |                                 |                                 |
| Appropriations (Net after transfers)                    | <u>\$ 4,953,400</u>                        | <u>\$ 4,562,800</u>             | <u>\$ 5,833,400</u>             |
| Personal services                                       | 2,387,853                                  | 1,972,348                       | 2,948,347                       |
| Retirement - employer contribution                      | 819,178                                    | 553,716                         | 838,206                         |
| Social security                                         | 172,845                                    | 141,177                         | 204,975                         |
| Group insurance                                         | 690,635                                    | 555,370                         | 716,949                         |
| Contractual services                                    | 152,629                                    | 127,245                         | 215,437                         |
| Travel                                                  | 19,924                                     | 23,390                          | 27,040                          |
| Other refunds                                           | 15,856                                     | 13,552                          | 7,580                           |
| Total Expenditures                                      | <u>\$ 4,258,920</u>                        | <u>\$ 3,386,798</u>             | <u>\$ 4,958,534</u>             |
| Lapsed Balances                                         | <u>\$ 694,480</u>                          | <u>\$ 1,176,002</u>             | <u>\$ 874,866</u>               |
| <b>Illinois State Pharmacy Disciplinary Fund - 0057</b> |                                            |                                 |                                 |
| Appropriations (Net after transfers)                    | <u>\$ 1,386,800</u>                        | <u>\$ 1,280,200</u>             | <u>\$ -</u>                     |
| Personal services                                       | 740,019                                    | 675,619                         | -                               |
| Retirement - employer contribution                      | 253,517                                    | 189,736                         | -                               |
| Social security                                         | 55,062                                     | 50,215                          | -                               |
| Group insurance                                         | 142,562                                    | 128,765                         | -                               |
| Contractual services                                    | 76,075                                     | 92,963                          | -                               |
| Travel                                                  | 3,620                                      | 7,387                           | -                               |
| Other refunds                                           | 2,580                                      | 3,270                           | -                               |
| Total Expenditures                                      | <u>\$ 1,273,435</u>                        | <u>\$ 1,147,955</u>             | <u>\$ -</u>                     |
| Lapsed Balances                                         | <u>\$ 113,365</u>                          | <u>\$ 132,245</u>               | <u>\$ -</u>                     |
| <b>Illinois State Medical Disciplinary Fund - 0093</b>  |                                            |                                 |                                 |
| Appropriations (Net after transfers)                    | <u>\$ 4,707,600</u>                        | <u>\$ 4,392,600</u>             | <u>\$ 4,436,100</u>             |
| Personal services                                       | 2,460,348                                  | 2,277,029                       | 2,453,377                       |
| Retirement - employer contribution                      | 842,735                                    | 638,364                         | 697,603                         |
| Social security                                         | 184,214                                    | 158,807                         | 155,508                         |
| Group insurance                                         | 527,001                                    | 447,286                         | 459,548                         |
| Contractual services                                    | 223,396                                    | 237,506                         | 217,493                         |
| Travel                                                  | 10,247                                     | 10,320                          | 14,521                          |
| Other refunds                                           | 2,960                                      | 4,230                           | 3,301                           |
| Total Expenditures                                      | <u>\$ 4,250,901</u>                        | <u>\$ 3,773,542</u>             | <u>\$ 4,001,351</u>             |
| Lapsed Balances                                         | <u>\$ 456,699</u>                          | <u>\$ 619,058</u>               | <u>\$ 434,749</u>               |

STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

|                                                                   | Fiscal Years Ended June 30,                |                                 |                                 |
|-------------------------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                                   | 2012                                       | 2011                            | 2010                            |
|                                                                   | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                                         |                                            |                                 |                                 |
| <b>Registered CPA Administration and Disciplinary Fund - 0151</b> |                                            |                                 |                                 |
| Appropriations (Net after transfers)                              | \$ 253,200                                 | \$ 241,100                      | \$ 241,100                      |
| Lump sums and other purposes                                      | 224,573                                    | 212,133                         | 233,801                         |
| Total Expenditures                                                | <u>\$ 224,573</u>                          | <u>\$ 212,133</u>               | <u>\$ 233,801</u>               |
| Lapsed Balances                                                   | <u>\$ 28,627</u>                           | <u>\$ 28,967</u>                | <u>\$ 7,299</u>                 |
| <b>Professional Regulation Evidence Fund - 0192</b>               |                                            |                                 |                                 |
| Appropriations (Net after transfers)                              | \$ 9,700                                   | \$ 9,700                        | \$ 9,700                        |
| Total Expenditures                                                | \$ -                                       | \$ -                            | \$ -                            |
| Lapsed Balances                                                   | <u>\$ 9,700</u>                            | <u>\$ 9,700</u>                 | <u>\$ 9,700</u>                 |
| <b>Professions Indirect Cost Fund - 0218</b>                      |                                            |                                 |                                 |
| Appropriations (Net after transfers)                              | \$ 33,579,800                              | \$ 32,291,400                   | \$ 28,761,400                   |
| Personal services                                                 | 9,776,353                                  | 9,212,513                       | 8,781,815                       |
| Retirement - employer contribution                                | 3,347,182                                  | 2,580,867                       | 2,495,697                       |
| Social security                                                   | 753,084                                    | 700,350                         | 658,635                         |
| Group insurance                                                   | 2,262,762                                  | 2,217,628                       | 1,908,866                       |
| Contractual services                                              | 6,417,707                                  | 6,923,611                       | 6,000,362                       |
| Travel                                                            | 110,466                                    | 57,384                          | 69,064                          |
| Commodities                                                       | 65,963                                     | 53,303                          | 74,600                          |
| Printing                                                          | 118,358                                    | 83,682                          | 115,790                         |
| Equipment                                                         | 38,453                                     | 8,470                           | 3,301                           |
| Electronic data processing                                        | 1,887,327                                  | 1,991,429                       | 1,805,593                       |
| Telecommunication                                                 | 565,967                                    | 554,141                         | 593,280                         |
| Operation of automotive equipment                                 | 173,592                                    | 169,752                         | 206,797                         |
| Lump sums and other purposes                                      | 2,204,561                                  | 1,707,586                       | 1,888,852                       |
| Total Expenditures                                                | <u>\$ 27,721,775</u>                       | <u>\$ 26,260,716</u>            | <u>\$ 24,602,652</u>            |
| Lapsed Balances                                                   | <u>\$ 5,858,025</u>                        | <u>\$ 6,030,684</u>             | <u>\$ 4,158,748</u>             |
| <b>Nursing Dedicated and Professional Fund - 0258</b>             |                                            |                                 |                                 |
| Appropriations (Net after transfers)                              | \$ 2,318,100                               | \$ 2,228,900                    | \$ 2,145,500                    |
| Personal services                                                 | 1,011,936                                  | 870,323                         | 911,136                         |
| Retirement - employer contribution                                | 349,081                                    | 246,111                         | 260,744                         |
| Social security                                                   | 64,249                                     | 50,867                          | 52,913                          |
| Group insurance                                                   | 203,057                                    | 160,899                         | 168,856                         |
| Contractual services                                              | 70,978                                     | 57,118                          | 48,830                          |
| Travel                                                            | 3,638                                      | 7,800                           | 7,023                           |
| Other refunds                                                     | 315                                        | 728                             | 319                             |
| Lump sums and other purposes                                      | -                                          | -                               | 41,982                          |
| Total Expenditures                                                | <u>\$ 1,703,254</u>                        | <u>\$ 1,393,846</u>             | <u>\$ 1,491,803</u>             |
| Lapsed Balances                                                   | <u>\$ 614,846</u>                          | <u>\$ 835,054</u>               | <u>\$ 653,697</u>               |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

|                                                                      | Fiscal Years Ended June 30,                |                                 |                                 |
|----------------------------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                                      | 2012                                       | 2011                            | 2010                            |
|                                                                      | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                                            |                                            |                                 |                                 |
| <b>Optometric Licensing &amp; Disciplinary Committee Fund - 0259</b> |                                            |                                 |                                 |
| Appropriations (Net after transfers)                                 | \$ 305,000                                 | \$ 286,600                      | \$ 279,000                      |
| Personal services                                                    | 101,951                                    | 77,264                          | 106,499                         |
| Retirement - employer contribution                                   | 35,013                                     | 21,669                          | 30,223                          |
| Social security                                                      | 8,563                                      | 5,478                           | 6,340                           |
| Group insurance                                                      | 22,841                                     | 28,251                          | 36,722                          |
| Contractual services                                                 | 24,577                                     | 54,500                          | 56,261                          |
| Travel                                                               | 2,540                                      | 1,613                           | 1,101                           |
| Other refunds                                                        | 500                                        | 20                              | 150                             |
| Total Expenditures                                                   | <u>\$ 195,985</u>                          | <u>\$ 188,795</u>               | <u>\$ 237,296</u>               |
| Lapsed Balances                                                      | <u>\$ 109,015</u>                          | <u>\$ 97,805</u>                | <u>\$ 41,704</u>                |
| <b>Appraisal Administration Fund - 0386</b>                          |                                            |                                 |                                 |
| Appropriations (Net after transfers)                                 | \$ 774,500                                 | \$ 550,300                      | \$ 719,000                      |
| Personal services                                                    | 264,267                                    | 216,004                         | 208,248                         |
| Retirement - employer contribution                                   | 90,421                                     | 60,515                          | 59,142                          |
| Social security                                                      | 19,474                                     | 16,212                          | 15,558                          |
| Group insurance                                                      | 51,340                                     | 26,920                          | 26,857                          |
| Contractual services                                                 | 18,309                                     | 19,934                          | 9,523                           |
| Travel                                                               | 4,179                                      | 5,381                           | 3,376                           |
| Awards and grants - shared revenue payments                          | 201,555                                    | 5,250                           | 211,875                         |
| Other refunds                                                        | 159                                        | 132                             | -                               |
| Total Expenditures                                                   | <u>\$ 649,704</u>                          | <u>\$ 350,348</u>               | <u>\$ 534,579</u>               |
| Lapsed Balances                                                      | <u>\$ 124,796</u>                          | <u>\$ 199,952</u>               | <u>\$ 184,421</u>               |
| <b>Athletics Supervision and Regulation Fund - 0505</b>              |                                            |                                 |                                 |
| Appropriations (Net after transfers)                                 | \$ 400,000                                 | \$ -                            | \$ -                            |
| Lump sums and other purposes                                         | 391                                        | -                               | -                               |
| Total Expenditures                                                   | <u>\$ 391</u>                              | <u>\$ -</u>                     | <u>\$ -</u>                     |
| Lapsed Balances                                                      | <u>\$ 399,609</u>                          | <u>\$ -</u>                     | <u>\$ -</u>                     |
| <b>Auction Regulation Administration Fund - 0641</b>                 |                                            |                                 |                                 |
| Appropriations (Net after transfers)                                 | \$ -                                       | \$ -                            | \$ 159,600                      |
| Personal services                                                    | -                                          | -                               | 38,293                          |
| Retirement - employer contribution                                   | -                                          | -                               | 10,867                          |
| Social security                                                      | -                                          | -                               | 2,816                           |
| Group insurance                                                      | -                                          | -                               | 10,416                          |
| Contractual services                                                 | -                                          | -                               | 1,969                           |
| Total Expenditures                                                   | <u>\$ -</u>                                | <u>\$ -</u>                     | <u>\$ 64,361</u>                |
| Lapsed Balances                                                      | <u>\$ -</u>                                | <u>\$ -</u>                     | <u>\$ 95,239</u>                |

STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

|                                                                             | Fiscal Years Ended June 30,                |                                            |                                 |
|-----------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------|---------------------------------|
|                                                                             | 2012                                       | 2011                                       | 2010                            |
|                                                                             | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957<br>97-0685 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                                                   |                                            |                                            |                                 |
| <b>Home Inspector Administration Fund - 0746</b>                            |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                        | \$ 149,300                                 | \$ 143,900                                 | \$ 138,700                      |
| Personal services                                                           | 6,784                                      | 78,592                                     | 73,793                          |
| Retirement - employer contribution                                          | 2,321                                      | 22,006                                     | 20,949                          |
| Social security                                                             | 511                                        | 5,925                                      | 5,564                           |
| Group insurance                                                             | 1,203                                      | 12,971                                     | 11,947                          |
| Contractual services                                                        | 106                                        | 660                                        | 1,577                           |
| Travel                                                                      | -                                          | -                                          | 322                             |
| Total Expenditures                                                          | <u>\$ 10,925</u>                           | <u>\$ 120,154</u>                          | <u>\$ 114,152</u>               |
| Lapsed Balances                                                             | <u>\$ 138,375</u>                          | <u>\$ 23,746</u>                           | <u>\$ 24,548</u>                |
| <b>Real Estate Audit Fund - 0750</b>                                        |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                        | \$ 38,800                                  | \$ 38,800                                  | \$ 38,800                       |
| Total Expenditures                                                          | \$ -                                       | \$ -                                       | \$ -                            |
| Lapsed Balances                                                             | <u>\$ 38,800</u>                           | <u>\$ 38,800</u>                           | <u>\$ 38,800</u>                |
| <b>Cemetery Oversight Licensing and Disciplinary Fund - 0792</b>            |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                        | \$ 5,537,000                               | \$ 5,537,000                               | \$ 2,500,000                    |
| Lump sums and other purposes                                                | -                                          | 17,530                                     | -                               |
| Total Expenditures                                                          | <u>\$ -</u>                                | <u>\$ 17,530</u>                           | <u>\$ -</u>                     |
| Lapsed Balances                                                             | <u>\$ 5,537,000</u>                        | <u>\$ 5,519,470</u>                        | <u>\$ 2,500,000</u>             |
| <b>Illinois State Dental Disciplinary Fund - 0823</b>                       |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                        | \$ 1,151,100                               | \$ 1,090,300                               | \$ 1,033,300                    |
| Personal services                                                           | 452,831                                    | 564,387                                    | 590,632                         |
| Retirement - employer contribution                                          | 155,298                                    | 158,210                                    | 167,915                         |
| Social security                                                             | 28,372                                     | 32,414                                     | 34,540                          |
| Group insurance                                                             | 119,804                                    | 127,311                                    | 141,917                         |
| Contractual services                                                        | 56,655                                     | 59,751                                     | 58,970                          |
| Travel                                                                      | 1,299                                      | 1,674                                      | 3,374                           |
| Other refunds                                                               | 2,850                                      | 620                                        | 1,250                           |
| Total Expenditures                                                          | <u>\$ 817,109</u>                          | <u>\$ 944,367</u>                          | <u>\$ 998,598</u>               |
| Lapsed Balances                                                             | <u>\$ 333,991</u>                          | <u>\$ 145,933</u>                          | <u>\$ 34,702</u>                |
| <b>Community Association Manager Licensing and Disciplinary Fund - 0829</b> |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                        | \$ 634,000                                 | \$ 634,000                                 | \$ -                            |
| Lump sums and other purposes                                                | -                                          | -                                          | -                               |
| Total Expenditures                                                          | <u>\$ -</u>                                | <u>\$ -</u>                                | <u>\$ -</u>                     |
| Lapsed Balances                                                             | <u>\$ 634,000</u>                          | <u>\$ 634,000</u>                          | <u>\$ -</u>                     |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

|                                                                         | Fiscal Years Ended June 30,                |                                            |                                 |
|-------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------|---------------------------------|
|                                                                         | 2012                                       | 2011                                       | 2010                            |
|                                                                         | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957<br>97-0685 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                                               |                                            |                                            |                                 |
| <b>Real Estate Research and Education - Fund 0849</b>                   |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                    | \$ 19,000                                  | \$ -                                       | \$ -                            |
| Lump sums and other purposes                                            | -                                          | -                                          | -                               |
| Total Expenditures                                                      | \$ -                                       | \$ -                                       | \$ -                            |
| Lapsed Balances                                                         | \$ 19,000                                  | \$ -                                       | \$ -                            |
| <b>Real Estate License Administration Fund - 0850</b>                   |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                    | \$ 4,232,600                               | \$ 3,848,800                               | \$ 3,768,300                    |
| Personal services                                                       | 2,422,613                                  | 2,206,453                                  | 1,950,722                       |
| Retirement - employer contribution                                      | 829,432                                    | 618,376                                    | 554,273                         |
| Social security                                                         | 179,531                                    | 163,398                                    | 144,928                         |
| Group insurance                                                         | 559,955                                    | 503,572                                    | 428,685                         |
| Contractual services                                                    | 17,156                                     | 30,725                                     | 23,314                          |
| Travel                                                                  | 50,394                                     | 57,151                                     | 65,248                          |
| Other refunds                                                           | 2,400                                      | 1,100                                      | 713                             |
| Total Expenditures                                                      | \$ 4,061,481                               | \$ 3,580,775                               | \$ 3,167,883                    |
| Lapsed Balances                                                         | \$ 171,119                                 | \$ 268,025                                 | \$ 600,417                      |
| <b>Design Professional Administration and Investigation Fund - 0888</b> |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                    | \$ 1,032,600                               | \$ 984,600                                 | \$ 947,300                      |
| Personal services                                                       | 460,860                                    | 502,943                                    | 469,156                         |
| Retirement - employer contribution                                      | 157,720                                    | 140,874                                    | 133,229                         |
| Social security                                                         | 34,107                                     | 37,202                                     | 34,716                          |
| Group insurance                                                         | 116,563                                    | 127,490                                    | 115,405                         |
| Contractual services                                                    | 50,284                                     | 55,539                                     | 51,070                          |
| Travel                                                                  | 4,303                                      | 4,979                                      | 5,283                           |
| Other refunds                                                           | 770                                        | 375                                        | 255                             |
| Total Expenditures                                                      | \$ 824,607                                 | \$ 869,402                                 | \$ 809,114                      |
| Lapsed Balances                                                         | \$ 207,993                                 | \$ 115,198                                 | \$ 138,186                      |
| <b>Illinois State Podiatric Disciplinary Fund - 0954</b>                |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                    | \$ 10,800                                  | \$ 10,800                                  | \$ 10,800                       |
| Contractual services                                                    | 2,363                                      | 2,520                                      | 2,807                           |
| Travel                                                                  | 146                                        | 318                                        | -                               |
| Other refunds                                                           | -                                          | 20                                         | -                               |
| Total Expenditures                                                      | \$ 2,509                                   | \$ 2,858                                   | \$ 2,807                        |
| Lapsed Balances                                                         | \$ 8,291                                   | \$ 7,942                                   | \$ 7,993                        |
| <b>Total Division of Professional Regulation</b>                        |                                            |                                            |                                 |
| Appropriations (Net after transfers)                                    | \$ 61,493,300                              | \$ 58,131,800                              | \$ 51,022,000                   |
| Total Expenditures                                                      | 45,995,569                                 | 42,249,219                                 | 41,216,931                      |
| Lapsed Balances                                                         | \$ 15,497,731                              | \$ 15,882,581                              | \$ 9,805,069                    |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

|                                                       | Fiscal Years Ended June 30,                |                                 |                                 |
|-------------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                       | 2012                                       | 2011                            | 2010                            |
|                                                       | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                             |                                            |                                 |                                 |
| <b>TOTAL - ALL APPROPRIATED FUNDS</b>                 |                                            |                                 |                                 |
| Appropriations (Net after transfers)                  | \$ 95,205,400                              | \$ 87,685,200                   | \$ 80,514,200                   |
| Total Expenditures - Appropriated Funds               | <u>76,671,192</u>                          | <u>69,580,974</u>               | <u>67,702,598</u>               |
| Lapsed Balances                                       | <u>\$ 18,534,208</u>                       | <u>\$ 18,104,226</u>            | <u>\$ 12,811,602</u>            |
| <b>NON-APPROPRIATED FUNDS</b>                         |                                            |                                 |                                 |
| Division of Financial Institutions                    |                                            |                                 |                                 |
| <b>TOMA Consumer Protection - Fund 0241</b>           |                                            |                                 |                                 |
| Awards and grants, lump sums and other purposes       | \$ 1,501                                   | \$ 7,029                        | \$ 127,663                      |
| Total Expenditures                                    | <u>\$ 1,501</u>                            | <u>\$ 7,029</u>                 | <u>\$ 127,663</u>               |
| Division of Professional Regulation                   |                                            |                                 |                                 |
| <b>Real Estate Recovery - Fund 0629</b>               |                                            |                                 |                                 |
| Awards and grants, lump sums and other purposes       | \$ 29,808                                  | \$ 110,343                      | \$ 6,936                        |
| Total Expenditures                                    | <u>\$ 29,808</u>                           | <u>\$ 110,343</u>               | <u>\$ 6,936</u>                 |
| <b>State Treasurer Court Order Escrow Fund - 0932</b> |                                            |                                 |                                 |
| Awards and grants                                     | \$ -                                       | \$ -                            | \$ 220,115                      |
| Total Expenditures                                    | <u>\$ -</u>                                | <u>\$ -</u>                     | <u>\$ 220,115</u>               |
| Total Expenditures - Non-Appropriated Funds           | <u>\$ 31,309</u>                           | <u>\$ 117,372</u>               | <u>\$ 354,714</u>               |
| <b>APPOINTED STATE OFFICERS' SALARIES</b>             |                                            |                                 |                                 |
| General Revenue Fund - 0001                           | \$ 374,803                                 | \$ 255,691                      | \$ 343,780                      |
| Bank and Trust Company Fund - 0795                    | <u>136,217</u>                             | <u>130,310</u>                  | <u>136,217</u>                  |
| Total - State Officers' Salaries                      | <u>\$ 511,020</u>                          | <u>\$ 386,001</u>               | <u>\$ 479,997</u>               |

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Department.  
Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.  
The FY12 and FY10 expenditures and related lapsed balances do not reflect any interest payment approved for payment by the Department and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY FUND**

|                                                                      | Fiscal Years Ended June 30,                |                                 |                                 |
|----------------------------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                                      | 2012                                       | 2011                            | 2010                            |
|                                                                      | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                                            |                                            |                                 |                                 |
| Appropriations (net after transfers)                                 | \$ 95,205,400                              | \$ 87,685,200                   | \$ 80,514,200                   |
| Expenditures                                                         |                                            |                                 |                                 |
| <u>Division of Financial Institutions</u>                            |                                            |                                 |                                 |
| Financial Institution Fund - 0021                                    | \$ 5,336,200                               | \$ 4,945,083                    | \$ 4,590,790                    |
| TOMA Consumer Protection Fund - 0241                                 | -                                          | -                               | -                               |
| Credit Union Fund - 0243                                             | 2,689,576                                  | 2,345,751                       | 2,406,408                       |
| Total - Division of Financial Institutions                           | <u>8,025,776</u>                           | <u>7,290,834</u>                | <u>6,997,198</u>                |
| <u>Division of Banking</u>                                           |                                            |                                 |                                 |
| Savings and Residential Finance Regulatory Fund - 0244               | 4,609,442                                  | 4,216,494                       | 4,182,088                       |
| Pawnbroker Regulation Fund - 0562                                    | 128,600                                    | 103,827                         | 97,818                          |
| Savings Institutions Regulatory Fund - 0579                          | 631,271                                    | -                               | -                               |
| Bank and Trust Company Fund - 0795                                   | 17,280,534                                 | 15,720,600                      | 15,208,563                      |
| Total - Division of Banking                                          | <u>22,649,847</u>                          | <u>20,040,921</u>               | <u>19,488,469</u>               |
| <u>Division of Professional Regulation</u>                           |                                            |                                 |                                 |
| General Professions Dedicated Fund - 0022                            | 4,258,920                                  | 3,386,798                       | 4,958,534                       |
| Illinois State Pharmacy Disciplinary Fund - 0057                     | 1,273,435                                  | 1,147,955                       | -                               |
| Illinois State Medical Disciplinary Fund - 0093                      | 4,250,901                                  | 3,773,542                       | 4,001,351                       |
| Registered CPA Administration and Disciplinary Fund - 0151           | 224,573                                    | 212,133                         | 233,801                         |
| Professional Regulation Evidence Fund - 0192                         | -                                          | -                               | -                               |
| Professions Indirect Cost Fund - 0218                                | 27,721,775                                 | 26,260,716                      | 24,602,652                      |
| Nursing Dedicated and Professional Fund - 0258                       | 1,703,254                                  | 1,393,846                       | 1,491,803                       |
| Optometric Licensing and Disciplinary Committee Fund - 0259          | 195,985                                    | 188,795                         | 237,296                         |
| Appraisal Administration Fund - 0386                                 | 649,704                                    | 350,348                         | 534,579                         |
| Auction Regulation Administration Fund - 0641                        | -                                          | -                               | 64,361                          |
| Athletics Supervision and Regulation Fund - 0505                     | 391                                        | -                               | -                               |
| Home Inspector Administration Fund - 0746                            | 10,925                                     | 120,154                         | 114,152                         |
| Real Estate Audit Fund - 0750                                        | -                                          | -                               | -                               |
| Cemetery Oversight Licensing and Disciplinary Fund - 0792            | -                                          | 17,530                          | -                               |
| Illinois State Dental Disciplinary Fund - 0823                       | 817,109                                    | 944,367                         | 998,598                         |
| Community Association Manager Licensing and Disciplinary Fund - 0829 | -                                          | -                               | -                               |
| Real Estate Research and Education Fund - 0849                       | -                                          | -                               | -                               |
| Real Estate License Administration Fund - 0850                       | 4,061,481                                  | 3,580,775                       | 3,167,883                       |
| Design Professional Administration and Investigation Fund - 0888     | 824,607                                    | 869,402                         | 809,114                         |
| Illinois State Podiatric Disciplinary Fund - 0954                    | 2,509                                      | 2,858                           | 2,807                           |
| Total - Division of Professional Regulation                          | <u>45,995,569</u>                          | <u>42,249,219</u>               | <u>41,216,931</u>               |
| Total expenditures - appropriated funds                              | <u>76,671,192</u>                          | <u>69,580,974</u>               | <u>67,702,598</u>               |
| Lapsed balances                                                      | <u>\$ 18,534,208</u>                       | <u>\$ 18,104,226</u>            | <u>\$ 12,811,602</u>            |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES BY FUND**

|                                                  | Fiscal Years Ended June 30,                |                                 |                                 |
|--------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                  | 2012                                       | 2011                            | 2010                            |
|                                                  | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>NON-APPROPRIATED FUNDS</b>                    |                                            |                                 |                                 |
| Expenditures                                     |                                            |                                 |                                 |
| <u>Division of Financial Institutions</u>        |                                            |                                 |                                 |
| TOMA Consumer Protection Fund - 0241             | \$ 1,501                                   | \$ 7,029                        | \$ 127,663                      |
| Total - Division of Financial Institutions       | <u>1,501</u>                               | <u>7,029</u>                    | <u>127,663</u>                  |
| <u>Division of Professional Regulation</u>       |                                            |                                 |                                 |
| Real Estate Recovery Fund - 0629                 | 29,808                                     | 110,343                         | 6,936                           |
| State Treasurer Court Ordered Escrow Fund - 0932 |                                            | -                               | 220,115                         |
| Total - Division of Professional Regulation      | <u>29,808</u>                              | <u>110,343</u>                  | <u>227,051</u>                  |
| Total expenditures - non-appropriated funds      | <u>\$ 31,309</u>                           | <u>\$ 117,372</u>               | <u>\$ 354,714</u>               |

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Department.

Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor. The FY12 and FY10 expenditures and related lapsed balances do not reflect any interest payment approved for payment by the Department and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES**  
**AND LAPSED BALANCES BY MAJOR OBJECT CODE**

|                                                  | Fiscal Years Ended June 30,                |                                 |                                 |
|--------------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|
|                                                  | 2012                                       | 2011                            | 2010                            |
|                                                  | Public Acts<br>97-0062, 97-0642<br>97-0685 | Public Acts<br>96-0956, 96-0957 | Public Acts<br>96-0046, 96-0819 |
| <b>APPROPRIATED FUNDS</b>                        |                                            |                                 |                                 |
| Appropriations (net after transfers)             | \$ 95,205,400                              | \$ 87,685,200                   | \$ 80,514,200                   |
| Expenditures                                     |                                            |                                 |                                 |
| Personal services                                | 37,331,537                                 | 35,256,679                      | 34,505,744                      |
| Retirement - employer contribution               | 12,789,165                                 | 9,884,536                       | 9,808,060                       |
| Social security                                  | 2,777,948                                  | 2,592,790                       | 2,495,043                       |
| Group insurance                                  | 8,449,045                                  | 7,588,149                       | 7,153,257                       |
| Contractual services                             | 7,715,419                                  | 7,910,129                       | 6,816,871                       |
| Travel                                           | 1,467,289                                  | 1,519,668                       | 1,731,879                       |
| Commodities                                      | 65,963                                     | 53,303                          | 74,600                          |
| Printing                                         | 118,358                                    | 83,682                          | 115,790                         |
| Equipment                                        | 38,453                                     | 8,470                           | 3,301                           |
| Electronic data processing                       | 1,887,327                                  | 1,991,429                       | 1,805,593                       |
| Telecommunications                               | 565,967                                    | 554,141                         | 593,280                         |
| Operation of automotive equipment                | 173,592                                    | 169,752                         | 206,797                         |
| Lump sums and other purposes                     | 3,060,864                                  | 1,937,249                       | 2,164,635                       |
| Awards and grants                                | 201,555                                    | 5,250                           | 211,875                         |
| Refunds                                          | 28,710                                     | 25,747                          | 15,873                          |
| Total expenditures                               | 76,671,192                                 | 69,580,974                      | 67,702,598                      |
| Lapsed balances                                  | \$ 18,534,208                              | \$ 18,104,226                   | \$ 12,811,602                   |
| <b>NON-APPROPRIATED FUNDS</b>                    |                                            |                                 |                                 |
| Expenditures                                     |                                            |                                 |                                 |
| Awards and grants                                | \$ -                                       | \$ -                            | \$ 220,115                      |
| Awards and grants, lumps sums and other purposes | 31,309                                     | 117,372                         | 134,599                         |
| Total expenditures - non-appropriated funds      | \$ 31,309                                  | \$ 117,372                      | \$ 354,714                      |

## Note:

All data on this schedule has been taken from State Comptroller records and reconciled to those of the Department. Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor. The FY12 and FY10 expenditures and related lapsed balances do not reflect any interest payment approved for payment by the Department and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE (CASH BASIS)  
LOCALLY HELD FUNDS**

**For the Years Ended June 30, 2011 and 2012**

|                               | Liquidated Currency<br>Exchange Fund<br>1133 | Official Advance Fund<br>1249 | Bank Examiner's<br>Education Fund<br>1296 (Note 1) | Total             |
|-------------------------------|----------------------------------------------|-------------------------------|----------------------------------------------------|-------------------|
| Cash balance at July 1, 2010  | \$ 222,273                                   | \$ 11,180                     | \$ 1,170,520                                       | \$ 1,403,973      |
| Receipts                      | 182,287                                      | 7,565                         | 5,187,328                                          | 5,377,180         |
| Disbursements                 | (122,114)                                    | (6,720)                       | (6,210,154)                                        | (6,338,988)       |
| Cash balance at June 30, 2011 | <u>\$ 282,446</u>                            | <u>\$ 12,025</u>              | <u>\$ 147,694</u>                                  | <u>\$ 442,165</u> |
|                               | Liquidated Currency<br>Exchange Fund<br>1133 | Official Advance Fund<br>1249 | Bank Examiner's<br>Education Fund<br>1296 (Note 1) | Total             |
| Cash balance at July 1, 2011  | \$ 282,446                                   | \$ 12,025                     | \$ 147,694                                         | \$ 442,165        |
| Receipts                      | 294,057                                      | 9,880                         | 1,071,931                                          | 1,375,868         |
| Disbursements                 | (169,860)                                    | (9,296)                       | (1,022,624)                                        | (1,201,780)       |
| Cash balance at June 30, 2012 | <u>\$ 406,643</u>                            | <u>\$ 12,609</u>              | <u>\$ 197,001</u>                                  | <u>\$ 616,253</u> |

The above locally held funds are held at the following institutions:

|                                   |                                                                                                                |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------|
| Liquidated Currency Exchange Fund | Popular Bank, MB Financial Bank, Harris Bank,<br>First Federal Savings Bank of Champaign Urbana, Republic Bank |
| Official Advance Fund             | Chase Bank                                                                                                     |
| Bank Examiner's Education Fund    | Marine Bank                                                                                                    |

Note 1 - In addition to its account at Marine Bank, the Bank Examiner's Education Fund had certificates of deposit totaling \$3,075,000 at June 30, 2011 and June 30, 2012 on deposit with various banks throughout Illinois with time varying from 12 to 36 months.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF LOCALLY HELD FUNDS**  
**DEPOSITORY FUND - 1132**

**For the Years Ended June 30, 2011 and 2012**  
**(Expressed in Thousands)**

|                           | <u>Balance</u><br><u>July 1, 2010</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>June 30, 2011</u> |
|---------------------------|---------------------------------------|------------------|-------------------|----------------------------------------|
| <b>ASSETS</b>             |                                       |                  |                   |                                        |
| Cash and cash equivalents | \$ 1,150                              | \$ -             | \$ 1,150          | \$ -                                   |
| Investments               | <u>27,030</u>                         | <u>7,547</u>     | <u>15,667</u>     | <u>18,910</u>                          |
| Total assets              | <u>\$ 28,180</u>                      | <u>\$ 7,547</u>  | <u>\$ 16,817</u>  | <u>\$ 18,910</u>                       |
| <b>LIABILITY</b>          |                                       |                  |                   |                                        |
| Other liabilities         | <u>\$ 28,180</u>                      | <u>\$ 7,547</u>  | <u>\$ 16,817</u>  | <u>\$ 18,910</u>                       |
| <br>                      |                                       |                  |                   |                                        |
|                           | <u>Balance</u><br><u>July 1, 2011</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>June 30, 2012</u> |
| <b>ASSET</b>              |                                       |                  |                   |                                        |
| Investments               | <u>\$ 18,910</u>                      | <u>\$ 1,683</u>  | <u>\$ 436</u>     | <u>\$ 20,157</u>                       |
| <b>LIABILITY</b>          |                                       |                  |                   |                                        |
| Other liabilities         | <u>\$ 18,910</u>                      | <u>\$ 1,683</u>  | <u>\$ 436</u>     | <u>\$ 20,157</u>                       |

Note: The Depository Fund - 1132 is a nonappropriated locally held agency fund. The Title Insurance Act (215 ILCS 155/1 et seq.) requires each approved applicant to file with and have approved by the Secretary cash or bonds of the United States, this State or body politic of this State with a current value of \$1,000,000.

All data on this schedule has been taken from State Comptroller records (C-17's) and reconciled to those of the Department. In fiscal years 2011 and 2012, the C-17's were prepared using the par value of securities on deposit.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SCHEDULE OF CHANGES IN STATE PROPERTY**

**For the Years Ended June 30, 2011 and 2012**

|                        | Capital Lease<br>Equipment | Equipment    | Total        |
|------------------------|----------------------------|--------------|--------------|
| Balance, July 1, 2010  | \$ 160,522                 | \$ 6,292,130 | \$ 6,452,652 |
| Additions              |                            |              |              |
| Purchases              | -                          | 1,125,886    | 1,125,886    |
| Transfers in           | -                          | 17,123       | 17,123       |
| Total Additions        | -                          | 1,143,009    | 1,143,009    |
| Deductions             |                            |              |              |
| Deletions              | -                          | (1,352,326)  | (1,352,326)  |
| Transfers out          | -                          | (880,943)    | (880,943)    |
| Total Deductions       | -                          | (2,233,269)  | (2,233,269)  |
| Balance, June 30, 2011 | \$ 160,522                 | \$ 5,201,870 | \$ 5,362,392 |
| Balance, July 1, 2011  | \$ 160,522                 | \$ 5,201,870 | \$ 5,362,392 |
| Additions              |                            |              |              |
| Purchases              | -                          | 51,463       | 51,463       |
| Transfers in           | -                          | 31,710       | 31,710       |
| Total Additions        | -                          | 83,173       | 83,173       |
| Deductions             |                            |              |              |
| Deletions              | -                          | (68,912)     | (68,912)     |
| Transfers out          | -                          | (725,166)    | (725,166)    |
| Total Deductions       | -                          | (794,078)    | (794,078)    |
| Balance, June 30, 2012 | \$ 160,522                 | \$ 4,490,965 | \$ 4,651,487 |

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

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS BY FUND**

|                                                                      | Fiscal Years Ended June 30, |                      |                      |
|----------------------------------------------------------------------|-----------------------------|----------------------|----------------------|
|                                                                      | 2012                        | 2011                 | 2010                 |
| <u>Division of Financial Institutions:</u>                           |                             |                      |                      |
| Financial Institution Fund - 0021                                    | \$ 7,875,476                | \$ 8,074,751         | \$ 7,498,081         |
| TOMA Consumer Protection Fund - 0241                                 | 5,000                       | 130,000              | 265,000              |
| Credit Union Fund - 0243                                             | 3,632,302                   | 3,344,931            | 4,697,565            |
| Subtotal - Division of Financial Institutions                        | <u>11,512,778</u>           | <u>11,549,682</u>    | <u>12,460,646</u>    |
| <u>Division of Banking:</u>                                          |                             |                      |                      |
| General Revenue Fund - 0001                                          | -                           | 1,000                | -                    |
| Savings and Residential Finance Regulatory Fund - 0244               | 5,185,285                   | 7,695,031            | 5,266,801            |
| Pawnbroker Regulation Fund - 0562                                    | 254,345                     | 286,310              | 197,180              |
| Savings Institution Regulatory Fund - 0579                           | 581,235                     | -                    | -                    |
| Bank and Trust Company Fund - 0795                                   | 22,662,628                  | 25,606,019           | 20,973,367           |
| Subtotal - Division of Banking                                       | <u>28,683,493</u>           | <u>33,588,360</u>    | <u>26,437,348</u>    |
| <u>Division of Professional Regulation:</u>                          |                             |                      |                      |
| General Revenue Fund - 0001                                          | -                           | 21,282               | -                    |
| General Professions Dedicated Fund - 0022                            | 15,311,364                  | 12,265,140           | 11,335,917           |
| Illinois State Pharmacy Disciplinary Fund - 0057                     | 4,615,213                   | 2,004,469            | 4,520,486            |
| Illinois State Medical Disciplinary Fund - 0093                      | 5,379,574                   | 15,801,299           | 1,685,373            |
| Registered CPA Administration and Disciplinary Fund - 0151           | 1,482,352                   | 482,922              | 3,024,308            |
| Professions Indirect Cost Fund - 0218                                | 66                          | 8,871                | 513                  |
| Nursing Dedicated and Professional Fund - 0258                       | 11,329,835                  | 2,859,438            | 11,129,367           |
| Optometric Licensing and Disciplinary Committee Fund - 0259          | 924,084                     | 237,088              | 926,538              |
| Appraisal Administration Fund - 0386                                 | 2,264,279                   | 250,601              | 2,407,218            |
| Athletics Supervision Regulation Fund - 0505                         | 299,057                     | -                    | -                    |
| Real Estate Recovery Fund - 0629                                     | 109,816                     | 72,009               | 45,674               |
| Auction Regulation Administration Fund - 0641                        | -                           | 2,301                | 34,398               |
| Auction Recovery Fund - 0643                                         | -                           | -                    | 500                  |
| Home Inspector Administration Fund - 0746                            | 108,280                     | 776,958              | 136,426              |
| Cemetery Oversight Licensing and Disciplinary Fund - 0792            | 41                          | 22,425               | 499                  |
| Illinois State Dental Disciplinary Fund - 0823                       | 1,335,466                   | 320,533              | 3,725,222            |
| Community Association Manager Licensing and Disciplinary Fund - 0829 | 383,170                     | -                    | -                    |
| Real Estate License Administration Fund - 0850                       | 13,199,302                  | 3,496,936            | 5,872,171            |
| Design Professional Administration and Investigation Fund - 0888     | 1,420,987                   | 1,304,799            | 1,396,059            |
| Hearing Instrument Dispenser Examining and Disciplinary Fund - 0938  | -                           | 540                  | 33,705               |
| Illinois State Podiatric Disciplinary Fund - 0954                    | 48,413                      | 485,746              | 49,587               |
| Subtotal - Division of Professional Regulation                       | <u>58,211,299</u>           | <u>40,413,357</u>    | <u>46,323,961</u>    |
| Total - All Funds                                                    | <u>\$ 98,407,570</u>        | <u>\$ 85,551,399</u> | <u>\$ 85,221,955</u> |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**BY DIVISION BY REVENUE CATEGORY**

|                                                    | Fiscal Years Ended June 30, |                     |                      |
|----------------------------------------------------|-----------------------------|---------------------|----------------------|
|                                                    | 2012                        | 2011                | 2010                 |
| <b><u>Division of Financial Institutions:</u></b>  |                             |                     |                      |
| Licenses fees and registration:                    |                             |                     |                      |
| Credit union regulatory fees                       | \$ 3,567,946                | \$ 3,290,696        | \$ 4,639,425         |
| Financial institution licenses and fees            | 2,903,087                   | 3,032,294           | 2,920,312            |
| Retaliatory fees                                   | 2,478,747                   | 2,619,674           | 2,420,662            |
| Financial institution examination fees             | 1,195,850                   | 1,025,750           | 1,223,923            |
| Credit union examination fees                      | 12,270                      | 7,340               | 8,460                |
|                                                    | <u>\$ 10,157,900</u>        | <u>\$ 9,975,754</u> | <u>\$ 11,212,782</u> |
| Fines, penalties or violations                     | 1,354,878                   | 1,573,928           | 1,247,864            |
| Subtotal - Division of Financial Institutions      | <u>11,512,778</u>           | <u>11,549,682</u>   | <u>12,460,646</u>    |
| <b><u>Division of Banking:</u></b>                 |                             |                     |                      |
| Licenses fees and registration:                    |                             |                     |                      |
| Bank examination fees                              | 14,821,179                  | 17,227,468          | 13,416,125           |
| Mortgage banking registrations                     | 2,062,655                   | 4,164,856           | 1,922,441            |
| Loan originator licenses and fees                  | 1,074,808                   | 1,106,830           | 1,194,310            |
| EDP examination fees                               | 2,345,446                   | 3,020,230           | 2,689,362            |
| Corporate fiduciary registrations                  | 2,019,200                   | 1,895,216           | 1,942,771            |
| International bank examination fees                | 2,276,180                   | 2,875,808           | 2,329,861            |
| Savings and loan supervisory fees                  | 847,768                     | 845,158             | 884,631              |
| Corporate fiduciary receivership fees              | 1,052,222                   | 399,998             | 399,399              |
| Thrift registration fees                           | 1,000                       | 2,000               | 13,000               |
| Mortgage banking examination fees                  | 526,744                     | 332,381             | 344,379              |
| Mortgage banking full service fees                 | 105,500                     | 158,000             | 123,500              |
| Savings and loan examination fees                  | 388,303                     | 487,303             | 116,200              |
| Miscellaneous banking fees                         | 105,210                     | 136,909             | 151,299              |
| Pawnbroker licenses and fees                       | 245,095                     | 279,160             | 189,380              |
| Miscellaneous international banking fees           | 15,900                      | 33,400              | 28,750               |
| Miscellaneous trust company fees                   | 23,350                      | 13,000              | 13,200               |
| Check printer fees                                 | 2,600                       | 2,400               | 2,600                |
|                                                    | <u>27,913,160</u>           | <u>32,980,117</u>   | <u>25,761,208</u>    |
| Fines, penalties or violations                     | 768,867                     | 606,550             | 676,071              |
| Miscellaneous                                      | 1,466                       | 1,693               | 69                   |
| Subtotal - Division of Banking                     | <u>28,683,493</u>           | <u>33,588,360</u>   | <u>26,437,348</u>    |
| <b><u>Division of Professional Regulation:</u></b> |                             |                     |                      |
| Licenses fees and registration:                    |                             |                     |                      |
| General revenue licenses and fees                  | -                           | 21,282              | -                    |
| General professions licenses and fees              | 15,311,364                  | 12,265,140          | 11,335,917           |
| Medical licenses and fees                          | 5,379,574                   | 15,801,299          | 1,685,373            |
| Dental licenses and fees                           | 1,335,466                   | 320,533             | 3,725,222            |
| Nursing licenses and fees                          | 11,329,835                  | 2,859,438           | 11,129,367           |
| Pharmacy licenses and fees                         | 4,615,213                   | 2,004,469           | 4,520,486            |
| Design professional licenses and fees              | 1,420,987                   | 1,304,799           | 1,396,059            |
| Podiatric physician licenses and fees              | 48,413                      | 485,746             | 49,587               |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**BY DIVISION BY REVENUE CATEGORY**

|                                                 | Fiscal Years Ended June 30, |                      |                      |
|-------------------------------------------------|-----------------------------|----------------------|----------------------|
|                                                 | 2012                        | 2011                 | 2010                 |
| CPA licenses and fees                           | 1,482,352                   | 482,922              | 3,024,308            |
| Optometrics licenses and fees                   | 924,084                     | 237,088              | 926,538              |
| Athletic licenses and fees                      | 299,057                     | -                    | -                    |
| Community association manager licenses and fees | 383,170                     | -                    | -                    |
| Audiologists licenses and fees                  | -                           | 540                  | 33,705               |
| Real estate licenses and fees                   | 12,853,935                  | 3,022,517            | 5,416,261            |
| Home inspector licenses and fees                | 107,699                     | 776,042              | 136,158              |
| Appraisal licenses and fees                     | 2,246,378                   | 246,017              | 2,406,218            |
| Timeshare registration fees                     | 308,750                     | 405,150              | 376,400              |
| Land sales fees                                 | 3,200                       | 33,038               | 62,232               |
| Auctioneer licenses and fees                    | -                           | 2,301                | 34,330               |
| Professions Indirect Cost Fund fees             | 66                          | 8,871                | 513                  |
| Cemetery oversight licenses and fees            | 41                          | 22,425               | 499                  |
|                                                 | <u>58,049,584</u>           | <u>40,299,617</u>    | <u>46,259,173</u>    |
| Fines, penalties or violations                  | 132,524                     | 78,427               | 52,593               |
| Miscellaneous                                   | 29,191                      | 35,313               | 12,195               |
| Subtotal - Division of Professional Regulation  | <u>58,211,299</u>           | <u>40,413,357</u>    | <u>46,323,961</u>    |
| Total                                           | <u>\$ 98,407,570</u>        | <u>\$ 85,551,399</u> | <u>\$ 85,221,955</u> |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**

Fiscal Year Ended June 30, 2012

|                                                                     | Receipts Per<br>Department<br>Records | Deposits<br>in Transit<br>Beginning<br>of Year | Deposits<br>in Transit<br>End of Year | Prior Year<br>Refunds | Deposits Per<br>Comptroller<br>Records |
|---------------------------------------------------------------------|---------------------------------------|------------------------------------------------|---------------------------------------|-----------------------|----------------------------------------|
| General Revenue Fund - 0001                                         | \$ -                                  | \$ 1,262                                       | \$ -                                  | \$ -                  | \$ 1,262                               |
| Financial Institution Fund - 0021                                   | 7,875,476                             | 54,400                                         | (216,414)                             | -                     | 7,713,462                              |
| General Professions Dedicated Fund - 0022                           | 15,311,364                            | 853,069                                        | (552,074)                             | -                     | 15,612,359                             |
| Illinois State Pharmacy Disciplinary Fund - 0057                    | 4,615,213                             | 50,525                                         | (50,139)                              | 7,325                 | 4,622,924                              |
| Illinois State Medical Disciplinary Fund - 0093                     | 5,379,574                             | 3,316,109                                      | (115,619)                             | -                     | 8,580,064                              |
| Registered CPA Administration and Disciplinary Fund - 0151          | 1,482,352                             | 23,830                                         | (601,676)                             | -                     | 904,506                                |
| Professions Indirect Cost Fund - 0218                               | 66                                    | -                                              | -                                     | 859                   | 925                                    |
| TOMA Consumer Protection Fund - 0241                                | 5,000                                 | -                                              | -                                     | -                     | 5,000                                  |
| Credit Union Fund - 0243                                            | 3,632,302                             | 5,692                                          | (3,605)                               | 72                    | 3,634,461                              |
| Savings and Residential Finance Regulatory Fund - 0244              | 5,185,285                             | -                                              | -                                     | -                     | 5,185,285                              |
| Nursing Dedicated and Professional Fund - 0258                      | 11,329,835                            | 83,828                                         | (150,838)                             | -                     | 11,262,825                             |
| Optometric Licensing and Disciplinary Committee Fund - 0259         | 924,084                               | 7,706                                          | (22,241)                              | -                     | 909,549                                |
| Appraisal Administration Fund - 0386                                | 2,264,279                             | 13,033                                         | (11,434)                              | -                     | 2,265,878                              |
| Athletics Supervision Regulation Fund - 0505                        | 299,057                               | -                                              | (11,163)                              | -                     | 287,894                                |
| Pawnbroker Regulation Fund - 0562                                   | 254,345                               | 2,580                                          | (11,620)                              | -                     | 245,305                                |
| Savings Institution Regulatory Fund - 0579                          | 581,235                               | -                                              | -                                     | -                     | 581,235                                |
| Real Estate Recovery Fund - 0629                                    | 109,816                               | 4,894                                          | (9,816)                               | -                     | 104,894                                |
| Home Inspector Administration Fund - 0746                           | 108,280                               | 5,900                                          | (2,550)                               | -                     | 111,630                                |
| Cemetery Oversight Fund - 0792                                      | 41                                    | -                                              | -                                     | -                     | 41                                     |
| Bank and Trust Company Fund - 0795                                  | 22,662,628                            | 950                                            | -                                     | 3,737                 | 22,667,315                             |
| Illinois State Dental Disciplinary Fund - 0823                      | 1,335,466                             | 36,271                                         | (1,042,282)                           | -                     | 329,455                                |
| Community Association Manager Licensing and Disciplinary Fund - 829 | 383,170                               | -                                              | (4,800)                               | -                     | 378,370                                |
| Real Estate License Administration Fund - 0850                      | 13,199,302                            | 268,583                                        | (241,139)                             | -                     | 13,226,746                             |
| Design Professional Administration and Investigation Fund - 0888    | 1,420,987                             | 32,476                                         | (35,951)                              | -                     | 1,417,512                              |
| Illinois State Podiatric Disciplinary Fund - 0954                   | 48,413                                | 5,463                                          | (7,550)                               | -                     | 46,326                                 |
|                                                                     | <u>\$ 98,407,570</u>                  | <u>\$ 4,766,571</u>                            | <u>\$ (3,090,911)</u>                 | <u>\$ 11,993</u>      | <u>\$ 100,095,223</u>                  |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**

Fiscal Year Ended June 30, 2011

|                                                                     | Receipts Per<br>Department<br>Records | Deposits<br>in Transit<br>Beginning<br>of Year | Deposits<br>in Transit<br>End of Year | Prior Year<br>Refunds | Deposits Per<br>Comptroller<br>Records |
|---------------------------------------------------------------------|---------------------------------------|------------------------------------------------|---------------------------------------|-----------------------|----------------------------------------|
| General Revenue Fund - 0001                                         | \$ 22,282                             | \$ -                                           | \$ (1,262)                            | \$ -                  | \$ 21,020                              |
| Financial Institution Fund - 0021                                   | 8,074,751                             | 58,845                                         | (54,400)                              | -                     | 8,079,196                              |
| General Professions Dedicated Fund - 0022                           | 12,265,140                            | 138,340                                        | (853,069)                             | -                     | 11,550,411                             |
| Illinois State Pharmacy Disciplinary Fund - 0057                    | 2,004,469                             | 21,369                                         | (50,525)                              | -                     | 1,975,313                              |
| Illinois State Medical Disciplinary Fund - 0093                     | 15,801,299                            | 49,576                                         | (3,316,109)                           | -                     | 12,534,766                             |
| Registered CPA Administration and Disciplinary Fund - 0151          | 482,922                               | 44,170                                         | (23,690)                              | -                     | 503,402                                |
| Professions Indirect Cost Fund - 0218                               | 8,871                                 | -                                              | -                                     | -                     | 8,871                                  |
| TOMA Consumer Protection Fund - 0241                                | 130,000                               | -                                              | -                                     | -                     | 130,000                                |
| Credit Union Fund - 0243                                            | 3,344,931                             | 24,351                                         | (5,692)                               | -                     | 3,363,590                              |
| Savings and Residential Finance Regulatory Fund - 0244              | 7,695,031                             | -                                              | -                                     | -                     | 7,695,031                              |
| Nursing Dedicated and Professional Fund - 0258                      | 2,859,438                             | 81,310                                         | (83,828)                              | -                     | 2,856,920                              |
| Optometric Licensing and Disciplinary Committee Fund - 0259         | 237,088                               | 2,895                                          | (7,706)                               | -                     | 232,277                                |
| Appraisal Administration Fund - 0386                                | 250,601                               | 5,112                                          | (13,033)                              | -                     | 242,680                                |
| Pawnbroker Regulation Fund - 0562                                   | 286,310                               | -                                              | (2,580)                               | -                     | 283,730                                |
| Real Estate Recovery Fund - 0629                                    | 72,009                                | 1,000                                          | (4,894)                               | -                     | 68,115                                 |
| Auction Regulation Administration Fund - 0641                       | 2,301                                 | 50                                             | -                                     | -                     | 2,351                                  |
| Home Inspector Administration Fund - 0746                           | 776,958                               | 593                                            | (5,900)                               | -                     | 771,651                                |
| Cemetery Oversight Fund - 0792                                      | 22,425                                | 499                                            | -                                     | -                     | 22,924                                 |
| Bank and Trust Company Fund - 0795                                  | 25,606,019                            | -                                              | (950)                                 | 26                    | 25,605,095                             |
| Illinois State Dental Disciplinary Fund - 0823                      | 320,533                               | 15,893                                         | (36,271)                              | -                     | 300,155                                |
| Real Estate License Administration Fund - 0850                      | 3,496,936                             | 126,016                                        | (268,584)                             | -                     | 3,354,368                              |
| Design Professional Administration and Investigation Fund - 0888    | 1,304,799                             | 10,790                                         | (32,476)                              | -                     | 1,283,113                              |
| Hearing Instrument Dispenser Examining and Disciplinary Fund - 0938 | 540                                   | 225                                            | -                                     | -                     | 765                                    |
| Illinois State Podiatric Disciplinary Fund - 0954                   | 485,746                               | 4,545                                          | (9,268)                               | -                     | 481,023                                |
|                                                                     | <u>\$ 85,551,399</u>                  | <u>\$ 585,579</u>                              | <u>\$ (4,770,237)</u>                 | <u>\$ 26</u>          | <u>\$ 81,366,767</u>                   |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BY DIVISION**  
**BY FUND**

The Department of Financial and Professional Regulation's (Department) analysis of significant fluctuations in expenditures as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances by Fund is detailed below.

We obtained explanations from Department personnel for material fluctuations in expenditures between years. We considered fluctuations in excess of 15% and \$100,000 to be significant. Explanations of material expenditure fluctuations are as follows:

Division of Financial Institutions

TOMA Consumer Protection Fund (0241) (non-appropriated) expenditures decreased by \$120,634 (94%) from fiscal year 2010 to 2011 due to restitution payments to consumers pursuant to the Illinois Transmitters of Money Act that was paid during fiscal year 2010.

Credit Union Fund (0243) expenditures increased by \$343,825 (15%) from fiscal year 2011 to 2012 due to increase in union wages.

Division of Banking

Savings Institutions Regulatory Fund (0579) expenditures increased by \$631,271 (100%) from fiscal year 2011 to 2012. This is a new fund established effective January 1, 2012 pursuant to Public Act 97-492.

Division of Professional Regulation

General Professions Dedicated Fund (0022) expenditures decreased by \$1,571,736 (32%) from fiscal year 2010 to 2011 due to the transfer of appropriations from General Professions Dedicated Fund (0022) to Illinois State Pharmacy Disciplinary Fund (0057) in fiscal year 2011. General Professions Dedicated Fund (0022) increased by \$872,122 (26%) from fiscal year 2011 to 2012 due to the increase in personnel costs as a result of bargaining units' annual salary increases.

Illinois State Pharmacy Disciplinary Fund (0057) expenditures increased by \$1,147,955 (100%) from fiscal year 2010 to 2011 due to the transfer of appropriations from General Professions Dedicated Fund (0022) to Illinois State Pharmacy Disciplinary Fund (0057) in fiscal year 2011.

Nursing Dedicated and Professional Fund (0258) expenditures increased by \$309,408 (22%) from fiscal year 2011 to 2012 due to union wage increases and an increase in the retirement rate from 27.988% in fiscal year 2011 to 34.190% in fiscal year 2012.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BY DIVISION**  
**BY FUND**

Appraisal Administration Fund (0386) expenditures decreased by \$184,231 (34%) from fiscal year 2010 to 2011 and increased by \$299,356 (85%) from fiscal year 2011 to 2012 due to the timing of expenditures related to the appraisal fees paid to the federal government on a biennial cycle for the printing of a national registry of appraisers, which occurs during the even numbered fiscal years.

Real Estate Recovery Fund (0629) (non-appropriated) expenditures increased by \$103,407 (1491%) from fiscal year 2010 to 2011 due to the increase in court order settlement and payments in fiscal year 2011.

Home Inspector Administration Fund (0746) expenditures decreased by \$109,229 (91%) from fiscal year 2011 to 2012 due to the decrease in personnel costs. Employee changed job at the beginning of fiscal year 2012, thus leaving the position vacant for the rest of the fiscal year.

State Treasurer Court Ordered Escrow Fund (0932) (non-appropriated) expenditures decreased by \$220,115 (100%) from fiscal year 2010 to 2011 due to the final payments related to the settlement of the Illinois Credit Union League litigation during fiscal year 2010.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
**BY MAJOR OBJECT CODE**

The Department of Financial and Professional Regulation's (Department) analysis of significant fluctuations in expenditures as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances by Major Object Code is detailed below.

We obtained explanations from Department personnel for material fluctuations in expenditures between years. We considered fluctuations in excess of 15% and \$100,000 to be significant. Explanations of material expenditure fluctuations are as follows:

Retirement - employer contribution

The employer contribution retirement expenditures increased by \$2,904,629 (29%) from fiscal year 2011 to 2012 due to the change in pension contribution rate from 27.988% in fiscal year 2011 to 34.190% in fiscal year 2012.

Contractual Services

Contractual services expenditures increased by \$1,093,258 (16%) from fiscal year 2010 to 2011 due to the increase of payments to the Central Management Services (CMS) of about \$2 million as a result of the catch up billings for facilities management. This was offset by the decrease in spending to other vendors of approximately \$1 million.

Lump sums and other purposes (appropriated)

Lump sums and other purposes expenditures (appropriated) increased by \$1,123,615 (58%) from fiscal year 2011 to 2012 as a result of lump sum funds appropriated for a newly established Savings Institution Regulatory Fund (579) effective 1/1/12. In addition, there was an increase in Shared Services payroll cost in fiscal year 2012 compared to fiscal year 2011.

Awards and grants (appropriated)

Awards and grants expenditures decreased by \$206,625 (98%) from fiscal year 2010 to 2011 and increased by \$196,305 (3739%) from fiscal year 2011 to 2012 due to timing of expenditures related to the appraisal fees paid to the Federal Government on a biennial cycle for the printing of a national registry of appraisers, which occurs during fiscal years 2010 and 2012.

Awards and grants (non-appropriated)

Awards and grants expenditures (non-appropriated) decreased by \$220,115 (100%) from fiscal year 2010 to 2011 due to the final payments related to settlement of the Illinois Credit Union League litigation during fiscal year 2010.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BY DIVISION BY FUND**

The Department's analysis of significant fluctuations in cash receipts as presented in the Comparative Schedule of Cash Receipts by Fund is detailed below. We considered fluctuations in excess of 20% and \$250,000 to be significant.

Division of Financial Institutions

Credit Union Fund (0243) receipts decreased by \$1,352,634 (29%) from fiscal year 2010 to 2011 due to the credits in fiscal year 2010 that was applied in fiscal year 2011. The Department is only allowed to maintain 25% of operating cost of the fund and any difference should be credited back to Credit Union call fee billings for the subsequent fiscal year.

Division of Banking

Savings and Residential Finance Regulatory Fund (0244) receipts increased by \$2,428,230 (46%) from fiscal year 2010 to 2011 and decreased \$2,509,746 (33%) from fiscal year 2011 to 2012 due to the transfer of money from Illinois Bank Examiner's Education Fund during fiscal year 2011 in accordance with Public Act 96-0954 which allowed transfer of moneys from the Illinois Bank Examiner's Education Fund to funds subject to the authority of the Department to satisfy deficiency in the funds. There was no similar transfer in fiscal year 2012. In addition, the savings and loan supervisory fees originally deposited into this fund are now deposited to the Savings Institution Regulatory Fund (0579) effective January 1, 2012 in accordance with Public Act 97-0492.

Savings Institution Regulatory Fund (0579) receipts increased by \$581,235 (100%) from fiscal year 2011 to 2012. This is a new fund established effective January 1, 2012 pursuant to Public Act 97-492. The receipts in this fund were the savings and loan supervisory fees which were originally deposited in the Savings and Residential Regulatory Fund (0244).

Bank and Trust Company Fund (0795) receipts increased by \$4,632,652 (22%) from fiscal year 2010 to 2011 due to higher credits applied in fiscal year 2010 fees compared to fiscal year 2011 fees.

Division of Professional Regulation

In general, variances in receipts were due to fee changes, renewal periods, changes in number of licensees and changes in profession titles and qualifications. Professions have renewal periods of one, two or three years. Specific profession variances in receipts follow:

General Professions Dedicated Fund (0022) receipts increased by \$3,046,224 (25%) from fiscal year 2011 to 2012 due to the renewal cycle of many professions, on a biennial or triennial basis. These professions include licensed barbers, cosmetologists, occupational therapists, physical therapists, veterinarians, private securities, locksmiths, auctioneers, etc. with approximately 173,350 renewing during fiscal year 2012 and approximately 80,434 renewing during fiscal year 2011, resulting to higher receipts in fiscal year 2012.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BY DIVISION BY FUND**

Illinois State Pharmacy Disciplinary Fund (0057) receipts decreased by \$2,516,017 (56%) from fiscal year 2010 to 2011 and increased by \$2,610,744 (130%) from fiscal year 2011 to 2012 due to the renewal cycle of pharmacy profession, with renewals during fiscal years 2010 and 2012.

Illinois State Medical Disciplinary Fund (0093) receipts increased by \$14,115,926 (838%) from fiscal year 2010 to 2011 and decreased by \$10,421,725 (66%) from fiscal year 2011 to 2012 due to the renewal cycle of the medical profession, with renewals during fiscal year 2011.

Registered CPA Administration and Disciplinary Fund (0151) receipts decreased by \$2,541,386 (84%) from fiscal year 2010 to 2011 and increased by \$999,430 (207%) from fiscal year 2011 to 2012 due to the renewal cycle of the public accounting profession, with renewals during fiscal year 2010. The Department received portion of the fiscal year 2013 renewals during fiscal year 2012.

Nursing Dedicated and Professional Fund (0258) receipts decreased by \$8,269,929 (74%) from fiscal year 2010 to 2011 and increased by \$8,470,397 (296%) from fiscal year 2011 to 2012 due to the renewal cycle of the nursing profession, with renewals during fiscal years 2010 and 2012.

Optometric Licensing and Disciplinary Committee Fund (0259) receipts decreased by \$689,450 (74%) from fiscal year 2010 to 2011 and increased by \$686,996 (290%) from fiscal year 2011 to 2012 due to the renewal cycle of the optometry profession, with renewals during fiscal years 2010 and 2012.

Appraisal Administration Fund (0386) receipts decreased by \$2,156,617 (90%) from fiscal year 2010 to 2011 and increased by \$2,013,678 (804%) from fiscal year 2011 to 2012 due to the renewal cycle of the appraisal profession, with renewals during fiscal years 2010 and 2012.

Athletics Supervision Regulation Fund (0505) receipts increased by \$299,057 (100%) from fiscal year 2011 to 2012. This is a new fund established in fiscal year 2011 with receipts starting in fiscal year 2012. There were approximately 495 new athletes applications received during fiscal year 2012.

Home Inspector Administration Fund (0746) receipts increased by \$640,532 (470%) from fiscal year 2010 to 2011 and decreased by \$668,678 (86%) from fiscal year 2011 to 2012 due to the renewal cycle of the home inspector profession, with renewals during fiscal year 2011.

Illinois State Dental Disciplinary Fund (0823) receipts decreased by \$3,404,689 (91%) from fiscal year 2010 to 2011 and increased by \$1,014,933 (317%) from fiscal year 2011 to 2012 due to the renewal cycle of the dental profession, with renewals during fiscal years 2010 and 2012.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BY DIVISION BY FUND**

Community Association Manager License and Disciplinary Fund (0829) receipts increased by \$383,170 (100%) from fiscal year 2011 to 2012. This is a new fund established in fiscal year 2011 with receipts starting in fiscal year 2012. There were approximately 1,288 new community association managers applications received during fiscal year 2012.

Real Estate License Administration Fund (0850) receipts decreased by \$2,375,235 (40%) from fiscal year 2010 to 2011 and increased by \$9,702,366 (277%) from fiscal year 2011 to 2012 due to the renewal cycle of the real estate license profession, with renewals during fiscal years 2010 and 2012.

Illinois State Podiatric Disciplinary Fund (0954) receipts increased by \$ 436,159 (880%) from fiscal year 2010 to 2011 and decreased by \$437,333 (90%) from fiscal year 2011 to 2012 due to the renewal cycle of the podiatry profession, with renewals during fiscal year 2011.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BY DIVISION**  
**BY REVENUE CATEGORY**

The Department's analysis of significant fluctuations in cash receipts as presented in the Comparative Schedule of Cash Receipts by Division by Revenue Category is detailed below. We considered fluctuations in excess of 20% and \$250,000 to be significant.

Division of Financial Institutions

Credit union regulatory fees decreased by \$1,348,729 (29%) from fiscal year 2010 to 2011 due to the credits in fiscal year 2010 that was applied in fiscal year 2011. The Department is only allowed to maintain receipts equivalent to 25% of operating cost of the fund and any difference is credited back to credit union regulatory fee billings in the subsequent fiscal year.

Fines, penalties or violations increased by \$326,064 (26%) from fiscal year 2010 to 2011 due to the increase in the number of settlements of litigation from the Department's administrative or legal action against several consumer credit organizations.

Division of Banking

Bank examination fees increased by \$3,811,343 (28%) from fiscal year 2010 to 2011 mainly due to the credits applied between fiscal years. There were approximately \$5.9 million credits applied to fiscal year 2010 fees and \$1.0 million credits applied to fiscal year 2011 fees, resulting in higher receipts in fiscal year 2011.

Mortgage banking registrations increased by \$2,242,415 (117%) from fiscal year 2010 to 2011 and decreased by \$2,102,201 (50%) from fiscal year 2011 to 2012 due to the transfer of moneys from the Illinois Bank Examiner's Education Fund during fiscal year 2011. The transfer was made to satisfy the deficiency in Savings and Residential Finance Regulatory Fund (0244) to pay for current expenditures.

EDP examination fees decreased by \$674,784 (22%) from fiscal year 2011 to 2012 due to an error in the classification of EDP examination fees receipts totaling \$652,423 to Corporate fiduciary receivership fees.

International bank examination fees increased by \$545,947 (23%) from fiscal year 2010 to 2011 and decreased by \$599,628 (21%) from fiscal year 2011 to 2012 due to higher fee credits applied to fiscal year 2010 and 2012 fees.

Corporate fiduciary receivership fees increased by \$652,224 (163%) from fiscal year 2011 to 2012 due to the error in classification of an EDP examination fees totaling \$652,423.

Savings and loan examination fees increased by \$371,103 (319%) from fiscal year 2010 to 2011 due to the transfer of the supervision and examination of thrifts to the Bureau of Banks and Trust Companies resulting in the increase in bank examination performed during fiscal year 2011.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BY DIVISION**  
**BY REVENUE CATEGORY**

Division of Professional Regulation

General professions licenses and fees increased by \$3,046,224 (25%) from fiscal year 2011 to 2012 due to the renewal cycle of many professions, on a biennial or triennial basis. These professions include licensed barbers, cosmetologists, occupational therapists, physical therapists, veterinarians, private securities, locksmiths, auctioneers, etc. with approximately 173,350 renewing during fiscal year 2012 and approximately 80,430 renewing during fiscal year 2011, resulting in more receipts in fiscal year 2012.

Medical licenses and fees increased by \$14,115,926 (838%) from fiscal year 2010 to 2011 and decreased by \$10,421,725 (66%) from fiscal year 2011 to 2012 due to the renewal cycle of the medical profession. Physicians and surgeons renew on a triennial basis, with approximately 62,480 renewing during fiscal year 2011.

Dental licenses and fees decreased by \$3,404,689 (91%) from fiscal year 2010 to 2011 and increased by \$1,014,933 (317%) from fiscal year 2011 to 2012 due to the renewal cycle of the dental profession. Dentists and dental hygienist renew on a biennial basis, with approximately 18,940 renewing during fiscal year 2010 and approximately 5,250 renewing during fiscal year 2012.

Nursing licenses and fees decreased by \$8,269,929 (74%) from fiscal year 2010 to 2011 and increased by \$8,470,397 (296%) from fiscal year 2011 to 2012 due to the renewal cycle of nursing profession. Nurses renew on a biennial basis, with approximately 169,070 renewing during fiscal year 2010 and approximately 170,890 renewing during fiscal year 2012.

Pharmacy licenses and fees decreased by \$2,516,017 (56%) from fiscal year 2010 to 2011 and increased by \$2,610,744 (130%) from fiscal year 2011 to 2012 due to the renewal cycle of pharmacy profession. Pharmacists and pharmacy technicians renew on a biennial basis, with approximately 53,060 renewing during fiscal year 2010 and approximately 52,020 renewing during fiscal year 2012.

Podiatric physician licenses and fees increased by \$436,159 (880%) from fiscal year 2010 to 2011 and decreased by \$437,333 (90%) from fiscal year 2011 to 2012 due to renewal cycle of podiatry profession. Podiatrists renew on a biennial basis, with approximately 2,020 renewing during fiscal year 2011.

CPA licenses and fees decreased by \$2,541,386 (84%) from fiscal year 2010 to 2011 and increased by \$999,430 (207%) from fiscal year 2011 to 2012 due to the renewal cycle of the public accountant profession. Public accountants renew on a triennial basis, with approximately 20,950 renewing during fiscal year 2010. The Department received portion of the fiscal year 2013 renewals during fiscal year 2012.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BY DIVISION**  
**BY REVENUE CATEGORY**

Optometrics licenses and fees decreased by \$689,450 (74%) from fiscal year 2010 to 2011 and increased by \$686,996 (290%) from fiscal year 2011 to 2012 due to the renewal cycle of the optometry profession. Optometrists renew on a biennial basis, with approximately 3,830 renewing during fiscal year 2010 and approximately 3,890 renewing during fiscal year 2012.

Athletic licenses and fees increased by \$299,057 (100%) from fiscal year 2011 to 2012 as a result of the new fund established, Athletics Supervision Regulation Fund (0505), in fiscal year 2011 with receipts starting in fiscal year 2012.

Community association manager licenses and fees increased by \$383,170 (100%) from fiscal year 2011 to 2012 as a result of new fund established, Community Association Manager License and Disciplinary Fund (0829), in fiscal year 2011 with receipts starting in fiscal year 2012. There were approximately 1,290 new community association managers applications received during fiscal year 2012.

Real estate licenses and fees decreased by \$2,393,744 (44%) from fiscal year 2010 to 2011 and increased by \$9,831,418 (325%) from fiscal year 2011 to 2012 due to the renewal cycle of the real estate license profession, on a biennial basis, with renewals during fiscal years 2010 and 2012.

Home inspector licenses and fees increased by \$639,884 (470%) from fiscal year 2010 to 2011 and decreased by \$668,343 (86%) from fiscal year 2011 to 2012 due to the renewal cycle of the home inspector profession, on a biennial basis, with renewals during fiscal year 2011.

Appraisal licenses and fees decreased by \$2,160,201 (90%) from fiscal year 2010 to 2011 and increased by \$2,000,361 (813%) from fiscal year 2011 to 2012 due to the renewal cycle of the appraisal profession. Appraisers renew on a biennial basis, with approximately 4,800 renewing during fiscal year 2010 and approximately 4,300 renewing during fiscal year 2012.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
**BY MAJOR OBJECT CODE**

The Department of Financial and Professional Regulation's (Department) analysis of significant lapse period spending, as presented in the Schedule of Appropriations, Expenditures and Lapsed Balances by Major Object Code, for fiscal years 2012 and 2011 for lapse period expenditures exceeding 20% and \$15,000 of total expenditures are detailed below.

Fiscal Year 2012

Commodities expenditures of \$23,843 (36%) during the lapse period resulted from the timing and review of vendor invoices for goods received prior to June 30 and paid during the lapse period.

Electronic data processing expenditures of \$614,602 (33%) during the lapse period resulted from the timing and review of Statistical Services Revolving Fund billings from Central Management Services (CMS).

Telecommunications expenditures of \$192,487 (34%) during the lapse period resulted from the timing and review of Telecommunications Revolving Fund billings from CMS.

Fiscal Year 2011

Printing expenditures of \$19,760 (24%) during the lapse period resulted from various printing expenses incurred prior to June 30 and paid during the lapse period.

Electronic data processing expenditures of \$596,339 (30%) during the lapse period resulted from the timing and review of Statistical Services Revolving Fund billings from CMS.

Telecommunications expenditures of \$134,095 (24%) during the lapse period resulted from the timing and review of Telecommunication Revolving Fund billings from CMS.

Operation of automotive equipment expenditures of \$38,922 (23%) during the lapse period resulted from the timing and review of State Garage Revolving Fund billings from CMS.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
ANALYSIS OF ACCOUNTS RECEIVABLE**

**June 30, 2012**

An aging schedule of the Department's accounts receivable (expressed in thousands) at June 30, 2012 is presented below:

| Aging Schedule                           | Financial Institution Fund 0021 | General Professions Dedicated Fund 0022 | Illinois State Pharmacy Disciplinary Fund 0057 |               | Illinois State Medical Disciplinary Fund 0093 |                 | Registered CPA Administration and Disciplinary Fund 0151 |  | Credit Union Fund 0243 | Savings and Residential Finance Regulatory Fund 0244 |
|------------------------------------------|---------------------------------|-----------------------------------------|------------------------------------------------|---------------|-----------------------------------------------|-----------------|----------------------------------------------------------|--|------------------------|------------------------------------------------------|
|                                          |                                 |                                         | \$                                             |               | \$                                            |                 | \$                                                       |  |                        |                                                      |
| Current                                  | \$ 157                          | \$ 157                                  | \$ 28                                          | \$ 128        | \$ 1                                          | \$ 1,220        |                                                          |  | \$ 1,220               | \$ 120                                               |
| 31-90                                    | 57                              | 128                                     | -                                              | -             | -                                             | 1               |                                                          |  | 1                      | 381                                                  |
| 91-180                                   | 999                             | 23                                      | -                                              | 10            | -                                             | -               |                                                          |  | -                      | 250                                                  |
| 181-365                                  | 626                             | 584                                     | 33                                             | 4             | -                                             | -               |                                                          |  | -                      | 299                                                  |
| Over 365                                 | 1,392                           | 335                                     | 9                                              | 218           | 36                                            | -               |                                                          |  | -                      | 1,968                                                |
| <b>Accounts Receivable Gross Balance</b> | <b>3,231</b>                    | <b>1,227</b>                            | <b>70</b>                                      | <b>360</b>    | <b>37</b>                                     | <b>1,221</b>    |                                                          |  | <b>1,221</b>           | <b>3,018</b>                                         |
| <b>Less: Estimated Uncollectibles</b>    | <b>-</b>                        | <b>(799)</b>                            | <b>(34)</b>                                    | <b>(216)</b>  | <b>(34)</b>                                   | <b>-</b>        |                                                          |  | <b>-</b>               | <b>-</b>                                             |
| <b>Accounts Receivable Net Balance</b>   | <b>\$ 3,231</b>                 | <b>\$ 428</b>                           | <b>\$ 36</b>                                   | <b>\$ 144</b> | <b>\$ 3</b>                                   | <b>\$ 1,221</b> |                                                          |  | <b>\$ 1,221</b>        | <b>\$ 3,018</b>                                      |

(Continued)

Note: The Department uses private collection services and the State Comptroller's offset system in its efforts to collect past due receivables.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
ANALYSIS OF ACCOUNTS RECEIVABLE**

June 30, 2012

| Aging Schedule                    | Nursing Dedicated and Professional Fund |      | Optometric Licensing and Disciplinary Committee Fund |       | Appraisal Administration Fund |         | Pawbroker Regulation Fund |  | Savings Institutions Regulatory Fund |  | Real Estate Recovery Fund |  | Auction Regulation Administration Fund |  |
|-----------------------------------|-----------------------------------------|------|------------------------------------------------------|-------|-------------------------------|---------|---------------------------|--|--------------------------------------|--|---------------------------|--|----------------------------------------|--|
|                                   | 0258                                    | 0259 | 0386                                                 | 0562  | 0579                          | 0629    | 0641                      |  |                                      |  |                           |  |                                        |  |
| Current                           | \$ 5                                    | \$ 1 | \$ 4                                                 | \$ -  | \$ 26                         | \$ 160  | \$ -                      |  |                                      |  |                           |  |                                        |  |
| 31-90                             | -                                       | -    | 2                                                    | 3     | -                             | 27      | -                         |  |                                      |  |                           |  |                                        |  |
| 91-180                            | 11                                      | 5    | 10                                                   | 10    | -                             | 318     | -                         |  |                                      |  |                           |  |                                        |  |
| 181-365                           | 56                                      | -    | 22                                                   | 1     | -                             | 258     | -                         |  |                                      |  |                           |  |                                        |  |
| Over 365                          | 183                                     | 48   | 117                                                  | 4     | 36                            | 2,048   | 68                        |  |                                      |  |                           |  |                                        |  |
| Accounts Receivable Gross Balance | 255                                     | 54   | 155                                                  | 18    | 62                            | 2,811   | 68                        |  |                                      |  |                           |  |                                        |  |
| Less: Estimated Uncollectibles    | (221)                                   | (48) | (132)                                                | -     | -                             | (2,273) | (65)                      |  |                                      |  |                           |  |                                        |  |
| Accounts Receivable Net Balance   | \$ 34                                   | \$ 6 | \$ 23                                                | \$ 18 | \$ 62                         | \$ 538  | \$ 3                      |  |                                      |  |                           |  |                                        |  |

(Continued)

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
ANALYSIS OF ACCOUNTS RECEIVABLE**

June 30, 2012

| Aging Schedule                    | Auction<br>Recovery<br>Fund<br>0643 | Home<br>Inspector<br>Administration<br>Fund<br>0746 | Bank<br>and Trust<br>Company<br>Fund<br>0795 | Illinois State<br>Dental<br>Disciplinary<br>Fund<br>0823 | Real<br>Estate<br>License<br>Administration<br>Fund<br>0850 | Design<br>Professional<br>Administration<br>and Investigation<br>Fund<br>0888 | Illinois State<br>Podiatric<br>Disciplinary<br>Fund<br>0954 | Total     |
|-----------------------------------|-------------------------------------|-----------------------------------------------------|----------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------|-----------|
| Current                           | \$ -                                | \$ 1                                                | \$ 7,210                                     | \$ 83                                                    | \$ 46                                                       | \$ 17                                                                         | \$ -                                                        | \$ 9,364  |
| 31-90                             | -                                   | -                                                   | -                                            | -                                                        | -                                                           | -                                                                             | -                                                           | 599       |
| 91-180                            | -                                   | -                                                   | 35                                           | 25                                                       | -                                                           | -                                                                             | -                                                           | 1,696     |
| 181-365                           | -                                   | -                                                   | 1                                            | -                                                        | 1                                                           | 1                                                                             | -                                                           | 1,886     |
| Over 365                          | 99                                  | 20                                                  | 53                                           | 133                                                      | 1                                                           | 320                                                                           | 20                                                          | 7,108     |
| Accounts Receivable Gross Balance | 99                                  | 21                                                  | 7,299                                        | 241                                                      | 48                                                          | 338                                                                           | 20                                                          | 20,653    |
| Less: Estimated Uncollectibles    | (94)                                | (19)                                                | -                                            | (143)                                                    | (2)                                                         | (305)                                                                         | (19)                                                        | (4,404)   |
| Accounts Receivable Net Balance   | \$ 5                                | \$ 2                                                | \$ 7,299                                     | \$ 98                                                    | \$ 46                                                       | \$ 33                                                                         | \$ 1                                                        | \$ 16,249 |

(Concluded)

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
ANALYSIS OF ACCOUNTS RECEIVABLE**

**June 30, 2011**

An aging schedule of the Department's accounts receivable (expressed in thousands) at June 30, 2011 is presented below:

| Aging Schedule                           | Financial Institution Fund 0021 | General Professions Dedicated Fund 0022 | Illinois State                  |                                               | Registered CPA Administration and Disciplinary Fund 0151 | Credit Union Fund 0243 | Savings and Residential Finance Regulatory Fund 0244 |
|------------------------------------------|---------------------------------|-----------------------------------------|---------------------------------|-----------------------------------------------|----------------------------------------------------------|------------------------|------------------------------------------------------|
|                                          |                                 |                                         | Pharmacy Disciplinary Fund 0057 | Illinois State Medical Disciplinary Fund 0093 |                                                          |                        |                                                      |
| Current                                  | \$ 60                           | \$ 275                                  | \$ 56                           | \$ 68                                         | \$ 3                                                     | \$ 11                  | \$ 574                                               |
| 31-90                                    | 440                             | 10                                      | 2                               | 6                                             | -                                                        | -                      | 76                                                   |
| 91-180                                   | 126                             | 37                                      | 1                               | 20                                            | 5                                                        | -                      | 21                                                   |
| 181-365                                  | 1,116                           | 83                                      | -                               | 1                                             | -                                                        | -                      | 859                                                  |
| Over 365                                 | 1,191                           | 344                                     | 77                              | 181                                           | 37                                                       | -                      | 1,049                                                |
| <b>Accounts Receivable Gross Balance</b> | <b>2,933</b>                    | <b>749</b>                              | <b>136</b>                      | <b>276</b>                                    | <b>45</b>                                                | <b>11</b>              | <b>2,579</b>                                         |
| <b>Less: Estimated Uncollectibles</b>    | <b>-</b>                        | <b>(409)</b>                            | <b>(74)</b>                     | <b>(184)</b>                                  | <b>(37)</b>                                              | <b>-</b>               | <b>-</b>                                             |
| <b>Accounts Receivable Net Balance</b>   | <b>\$ 2,933</b>                 | <b>\$ 340</b>                           | <b>\$ 62</b>                    | <b>\$ 92</b>                                  | <b>\$ 8</b>                                              | <b>\$ 11</b>           | <b>\$ 2,579</b>                                      |

(Continued)

Note: The Department uses private collection services and the State Comptroller's offset system in its efforts to collect past due receivables.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
ANALYSIS OF ACCOUNTS RECEIVABLE**

**June 30, 2011**

| Aging Schedule                    | Nursing<br>Dedicated and<br>Professional<br>Fund |      | Optometric<br>Licensing and<br>Disciplinary<br>Committee<br>Fund |      | Appraisal<br>Administration<br>Fund |      | Pawnbroker<br>Regulation<br>Fund |  | Real Estate<br>Recovery<br>Fund |  | Auction<br>Regulation<br>Administration<br>Fund |  | Auction<br>Recovery<br>Fund |  |
|-----------------------------------|--------------------------------------------------|------|------------------------------------------------------------------|------|-------------------------------------|------|----------------------------------|--|---------------------------------|--|-------------------------------------------------|--|-----------------------------|--|
|                                   | 0258                                             | 0259 | 0386                                                             | 0562 | 0629                                | 0641 | 0643                             |  |                                 |  |                                                 |  |                             |  |
| Current                           | \$ 4                                             | \$ - | \$ 19                                                            | \$ 2 | \$ 201                              | \$ - | \$ -                             |  |                                 |  |                                                 |  |                             |  |
| 31-90                             | 3                                                | -    | 49                                                               | -    | 402                                 | -    | -                                |  |                                 |  |                                                 |  |                             |  |
| 91-180                            | 1                                                | -    | -                                                                | 2    | 20                                  | -    | -                                |  |                                 |  |                                                 |  |                             |  |
| 181-365                           | 36                                               | -    | 21                                                               | -    | 133                                 | -    | -                                |  |                                 |  |                                                 |  |                             |  |
| Over 365                          | 147                                              | 48   | 59                                                               | 2    | 1,524                               | 74   | 102                              |  |                                 |  |                                                 |  |                             |  |
| Accounts Receivable Gross Balance | 191                                              | 48   | 148                                                              | 6    | 2,280                               | 74   | 102                              |  |                                 |  |                                                 |  |                             |  |
| Less: Estimated Uncollectibles    | (168)                                            | (46) | (83)                                                             | -    | (1,646)                             | (70) | (97)                             |  |                                 |  |                                                 |  |                             |  |
| Accounts Receivable Net Balance   | \$ 23                                            | \$ 2 | \$ 65                                                            | \$ 6 | \$ 634                              | \$ 4 | \$ 5                             |  |                                 |  |                                                 |  |                             |  |

(Continued)

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
ANALYSIS OF ACCOUNTS RECEIVABLE**

**June 30, 2011**

| Aging Schedule                    | Home                                        | Bank and Trust          | Illinois State                         | Real                                                | Design                                                              | Illinois State                            | Total     |
|-----------------------------------|---------------------------------------------|-------------------------|----------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------|-----------|
|                                   | Inspector<br>Administration<br>Fund<br>0746 | Company<br>Fund<br>0795 | Dental<br>Disciplinary<br>Fund<br>0823 | Estate<br>License<br>Administration<br>Fund<br>0850 | Professional<br>Administration<br>and Investigation<br>Fund<br>0888 | Podiatric<br>Disciplinary<br>Fund<br>0954 |           |
| Current                           | \$ 2                                        | \$ 7,194                | \$ 74                                  | \$ 2                                                | \$ 1                                                                | \$ -                                      | \$ 8,546  |
| 31-90                             |                                             | -                       | -                                      | 1                                                   | -                                                                   | -                                         | 989       |
| 91-180                            |                                             | -                       | -                                      | -                                                   | -                                                                   | -                                         | 233       |
| 181-365                           |                                             | -                       | 5                                      | 1                                                   | -                                                                   | -                                         | 2,255     |
| Over 365                          | 20                                          | 54                      | 142                                    | 4                                                   | 324                                                                 | 20                                        | 5,399     |
| Accounts Receivable Gross Balance | 22                                          | 7,248                   | 221                                    | 8                                                   | 325                                                                 | 20                                        | 17,422    |
| Less: Estimated Uncollectibles    | (19)                                        | -                       | (139)                                  | (5)                                                 | (308)                                                               | (19)                                      | (3,304)   |
| Accounts Receivable Net Balance   | \$ 3                                        | \$ 7,248                | \$ 82                                  | \$ 3                                                | \$ 17                                                               | \$ 1                                      | \$ 14,118 |

(Concluded)

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)**

**For the Two Years Ended June 30, 2012**

**AGENCY FUNCTIONS**

The Department of Financial and Professional Regulation (Department), through its operational components, the Division of Banking, Division of Financial Institutions, and Division of Professional Regulation, oversees the regulation and licensure of banks and financial institutions, real estate businesses and professionals, and various licensed professions, enforces standards of professional practice and protects the rights of Illinois residents in their transactions with regulated industries.

The Department's mission is to protect consumers of financial and professional services by ensuring the integrity and standards of regulated industries and professionals through an efficiently consolidated supervisory and enforcement function.

The Department's strategic priorities include:

- Maintaining the safety and soundness of financial services businesses
- Enhancing responsiveness of regulatory enforcement
- Improving efficiency and effectiveness of licensure and enforcement functions
- Educating consumers and the public about legal rights and remedies

The Department's key initiatives are as follows:

- Create a regulatory structure and enforce the new Cemetery Oversight Act
- Create a new call center giving Illinois consumers a single source of information about all of the Department regulated businesses and professions
- Streamline regulatory bureaucracy and reduce costs by eliminating duplicative functions while at the same time increasing consumer and industry services
- Refine regulatory statutes and rules to improve efficiency and compliance
- Increase automation of examination and audit processes for regulated industries in order to ensure timely completion and generate fee and penalty correspondence more efficiently
- Continue to look for technology to enhance service capacity and reduce non-frontline headcount. In recent years, the Department has updated its remittance processing system and the high-speed printing system. These improvements allowed each Division to utilize automated payment processing and printing methods
- Enable electronic license renewal, via the Internet, Touch Tone telephones, and Electronic Funds Transfers, by standardizing systems and expanding the use of technology as a part of the License Streamlining Initiative
- Create a standardized platform for licensing and enforcement activity agency-wide

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)**

**For the Two Years Ended June 30, 2012**

The Department's Fiscal Unit is responsible for gathering information from various sections of each Division to monitor and assess their performance in achieving goals. The Department examines key performance metrics quarterly and the results are compiled and reported to the Governor's Office of Management and Budget (GOMB) through the GOMB's performance reporting system.

**DEPARTMENT PROGRAMS**

Evaluation and Licensing

The Department evaluates and acts upon license applications from regulated industries. The Department protects consumers by evaluating the safety, soundness and professional integrity of license applicants.

Investigation and Enforcement

The Department safeguards the health and welfare of consumers and the public by investigating illegal activities and consumer complaints and taking enforcement actions when warranted. The Department also adjudicates complaints relating to violations of professional standards of practice. The Department reviews and investigates consumer complaints and allegations of professional misconduct and illegal activity; adjudicates administrative actions arising from such complaints and allegations; takes appropriate enforcement action to discipline wrongdoers; and, works with other state and federal agencies and law enforcement to coordinate action against major offenders.

Regulation and Supervision

The Department maintains the safety and soundness of Illinois financial services businesses by performing regular, impartial examinations and audits of entities and professionals to ensure compliance with statutory solvency and other essential accreditation requirements. The Department conducts ongoing regulatory and supervisory functions of financial services businesses and other professions. The Department examiners perform regular examinations and audits of regulated entities to ensure compliance with statutory requirements. Additionally, the Department educates and informs consumers about industries and individuals under its jurisdiction, and receives complaints and inquiries regarding licensees.

Consumer Awareness and Education

The Department informs and educates Illinois consumers about the industries, professions, entities, and individuals under agency jurisdiction.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)**

**For the Two Years Ended June 30, 2012**

**DEPARTMENT CENTER**

Legal

The General Counsel's Office provides a variety of essential legal services to the Department's operating divisions and Secretary's Office. Among other duties, the Office is responsible for conducting formal hearings, drafting necessary legislation and administering the rule making process, drafting and administering vendor contracts, managing complex litigation and advising the divisions regarding legal issues arising in the course of their work. The Office also conducts internal investigations and responds to inquiries from the Office of the Executive Inspector General, other governmental agencies and the public as needed.

Information Technology

This unit provides support for the Department's technology resources including systems analysis, telecommunications networking, programming, microcomputer support, and user training.

Legislative Affairs

This unit develops the Department's legislative agenda; coordinates Department comments on legislation and drafts issue papers, fact sheets and bill reviews. The unit also monitors legislation affecting the Department and its regulated industries/entities, negotiates controversial legislation with legislators, Governor's staff and special interest groups, and handles constituent inquiries referred by legislators, legislative staff and the Governor's office.

Administrative Services

Administrative Services provides general administrative and clerical support as needed for Department staff, coordinates activities related to agency facilities and moves, including coordinating and assigning office space allocation, manages telecommunications resources, orders, maintains and delivers essential supplies and materials to staff, sorts, files and distributes internal and external mail, develops, implements and administers document management and destruction policies and procedures, manages and administers the vehicle fleet assets and identifies, classifies and processes forms used within the agency through management of the print shop.

Fiscal Operations

Fiscal Operations is responsible for preparing, implementing and monitoring the Department's annual budget. This Unit serves as the centralized accounting area of the agency, and is therefore responsible for all revenue collections, all appropriation expenditures, the accounts receivable reporting, accounts payable, travel and budget preparation.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)**

**For the Two Years Ended June 30, 2012**

Internal Audit

Internal Audit assists the Department in effectively fulfilling its responsibilities. This Unit is charged with examining and evaluating the policies, procedures and systems which are in place to ensure the reliability and integrity of information, compliance with policies, plans, laws and regulations, the safeguarding of assets and the economical and efficient use of resources.

**OPERATING DIVISIONS**

Division of Professional Regulation

The Division, comprised of two sections, Licensing and Testing and Enforcement, maintains proper standards of licensee competence and protects the public from those who abuse their licenses. This responsibility encompasses issuing licenses and renewals, administering qualifying examinations for certain professions, establishing and enforcing rules of licensee conduct, investigating complaints against licensees, and taking appropriate disciplinary action against licensees who have violated applicable statutes and rules. The Division's mission is to serve, safeguard and promote the health, safety and welfare of the public by ensuring that licensure qualifications and standards for professional practice are properly evaluated, applied, and enforced.

Division of Financial Institutions

The Division licenses, examines, and investigates currency exchanges, credit unions, consumer finance companies, title insurance companies, and money transmitters. Its mission is to administer and enforce the law and regulations applicable to institutions under its jurisdiction and to protect the interests of Illinoisans in their dealings with the industries it regulates. The Division is comprised of four operating units: the Consumer Credit, Title Insurance, Credit Union, and Currency Exchange Sections.

Division of Banking

The Division licenses and regulates State chartered banks, trust companies, ATMs not owned by financial institutions, check printers, pawnbrokers, savings banks, savings and loans associations, and mortgage bankers and brokers. The Division's mission is to protect and educate the public and promote confidence in the regulated industries through administration of statutory responsibilities in an efficient, professional, responsive and innovative manner. The Division is comprised of the Bureau of Banks, Trust Companies and Savings Institutions, and the Bureau of Residential Finance.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
AVERAGE NUMBER OF EMPLOYEES (Not Examined)**

**For the Years Ended June 30, 2012, 2011, and 2010**

The following table, prepared from Department records, presents the average number of employees for the fiscal years ended June 30:

| <b><u>Division/Unit</u></b>         | <b><u>2012</u></b> | <b><u>2011</u></b> | <b><u>2010</u></b> |
|-------------------------------------|--------------------|--------------------|--------------------|
| Division of Professional Regulation | 207                | 210                | 210                |
| Division of Banking                 | 153                | 156                | 156                |
| Division of Financial Institutions  | 58                 | 59                 | 61                 |
| Executive Office                    | 7                  | 6                  | 7                  |
| Fiscal and Accounting Unit          | 5                  | 5                  | 5                  |
| Information Technology Unit         | 17                 | 18                 | 21                 |
| General Counsel                     | 3                  | 3                  | 15                 |
| Legislative Affairs Unit            | 7                  | 6                  | 7                  |
| Administrative Services Unit        | 20                 | 20                 | 21                 |
| Shared Services – Fiscal            | 11                 | 12                 | 15                 |
| Shared Services – Human Resources   | 5                  | 5                  | 7                  |
| <b>TOTAL</b>                        | <b><u>493</u></b>  | <b><u>500</u></b>  | <b><u>525</u></b>  |

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
EMERGENCY PURCHASES (Not Examined)**

**For the Two Years Ended June 30, 2012**

The Department reported the following emergency purchases during the Fiscal Year 2012. There were no emergency purchases during the fiscal year 2011.

| <u>Obligation Number</u> | <u>Vendor Name</u>     | <u>Explanation of Emergency Purchases</u>                                                                                                                                                                                                                                 | <u>Fiscal Year</u> | <u>Contract Amount</u> |
|--------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|
| FPR12-003                | Advocate Medical Group | To procure monitoring and counseling services provided to nurses, pharmacists and other healthcare professionals necessary for the Department to meet its statutory obligation. This contract was extended for additional 120 days.                                       | 2012               | \$33,000               |
| FPR12-014                | Smith Court Reporting  | To procure court reporting services necessary for the Department to perform various statutory functions and operations. The Department is seeking an extension of its existing contract with Smith Court Reporting in order to provide continuity of government services. | 2012               | 25,000                 |
| Totals                   |                        |                                                                                                                                                                                                                                                                           |                    | \$58,000               |

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)**

**For the Two Years Ended June 30, 2012**

The State of Illinois, Department of Financial and Professional Regulation (Department) is a state regulatory agency whose mission is to protect consumers of financial and professional services by ensuring the integrity and standards of regulated industries and professionals through an efficiently consolidated supervisory and enforcement function.

The Department oversees the regulation and licensure of banks and financial institutions, real estate businesses and professionals and various licensed professionals, enforces standards of professional practice and protects the rights of Illinois residents in their transactions with regulated industries.

Evaluating and Licensing

The Department evaluates and acts upon license applications from regulated industries. The Department protects consumers by evaluating the safety, soundness and professional integrity of license applicants.

Investigation and Enforcement

The Department safeguards the health and welfare of consumers and the public by investigating alleged illegal activities and consumer complaints and taking enforcement actions when warranted. The Department also adjudicates complaints relating to violations of the statutes it enforces.

Regulation and Supervision

The Department conducts ongoing regulatory and supervisory functions of financial service businesses and other professions. The Department's examiners perform regular examinations of regulated entities and ensure compliance with statutory requirements. Additionally, the Department educates and informs consumers about industries and individuals under its jurisdiction, and receives complaints and inquiries regarding licensees.

Division of Financial Institutions

The Consumer Credit Section protects consumers and ensures that the entities regulated are in compliance with State and Federal statutes.

The Currency Exchange Section ensures that currency exchange services are delivered fairly and, by regulating the industry that provides those services, the public is provided with the protection intended by State law.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)**

**For the Two Years Ended June 30, 2012**

The Credit Union Section administers and enforces the laws and regulations pertaining to Illinois State-chartered credit unions and ensures the safety and soundness of these financial institutions; thereby protecting the interest of their members.

The Title Insurance Section administers and enforces the laws and regulations pertaining to title insurance companies and their registered agents.

ACTIVITIES AND PERFORMANCE

|                                  | <u>FY12<br/>Actual</u> | <u>FY11<br/>Actual</u> | <u>FY10<br/>Actual</u> |
|----------------------------------|------------------------|------------------------|------------------------|
| <b>Consumer Credit Section</b>   |                        |                        |                        |
| Number of licensees              | 2,041                  | 2,285                  | 2,283                  |
| Number of exams completed        | 1,857                  | 1,665                  | 2,075                  |
| Number of complaints resolved    | 184                    | 121                    | 145                    |
| <b>Currency Exchange Section</b> |                        |                        |                        |
| Number of licensed exchanges     | 488                    | 627                    | 665                    |
| Number of exams completed        | 515                    | 492                    | 535                    |
| <b>Credit Union Section</b>      |                        |                        |                        |
| Number of licensees              | 274                    | 285                    | 294                    |
| Number of exams completed        | 172                    | 159                    | 224                    |
| <b>Title Insurance Section</b>   |                        |                        |                        |
| Number of licensees              | 16,835                 | 16,532                 | 16,787                 |
| Number of exams completed        | 13                     | 16                     | 13                     |

Division of Banking

The Bureau of Banks and Trust Companies and Savings Institutions serves and protects the public by chartering, authorizing, and supervising State-chartered commercial banks, foreign bank offices, and corporate fiduciaries in order to assure the safety and soundness of such institutions in compliance with applicable laws and regulations for the benefit of the public. The Bureau also registers check printers, non-financial institution owners of ATMs, and licenses pawnbrokers that operate in Illinois.

The Bureau of Residential Finance administers fairly the laws and regulations under its jurisdiction and provides effective and efficient supervision in order to protect the interests of the citizens of the State in their dealings with those industries regulated by the Bureau.

**STATE OF ILLINOIS  
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION  
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)**

**For the Two Years Ended June 30, 2012**

ACTIVITIES AND PERFORMANCE

|                                                                                     | <u>FY12<br/>Actual</u> | <u>FY11<br/>Actual</u> | <u>FY10<br/>Actual</u> |
|-------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|
| <b>Bureau of banks, Trust Companies<br/>And Savings Institutions</b>                |                        |                        |                        |
| Number of domestic commercial banks.                                                | 389                    | 389                    | 407                    |
| Number of foreign bank offices                                                      | 11                     | 11                     | 11                     |
| Number of domestic corporate fiduciaries                                            | 150                    | 150                    | 172                    |
| Number of financial information<br>systems entities                                 | 460                    | 464                    | 482                    |
| Number of pawnbroker licensees                                                      | 271                    | 254                    | 235                    |
| Number of examinations performed                                                    | 445                    | 445                    | 234                    |
| Number of applications reviewed                                                     | 248                    | 372                    | 436                    |
| Percentage of newly chartered banks<br>that chose a state vs. national charter      | 100%                   | N/A                    | 100%                   |
| Percentage of pawnshop complaints<br>investigated within established time<br>frames | 100%                   | 100%                   | 100%                   |
| <b>Bureau of Residential Finance</b>                                                |                        |                        |                        |
| Number of residential mortgage licensees                                            | 760                    | 809                    | 938                    |
| Number of savings and loans                                                         | 2                      | 2                      | 2                      |
| Number of savings banks                                                             | 35                     | 35                     | 32                     |
| Number of service organizations                                                     | 15                     | 15                     | 23                     |
| Number of thrift examinations                                                       | 33                     | 33                     | 11                     |
| Number of mortgage examinations                                                     | 325                    | 299                    | 277                    |
| Number of license applications processed                                            | 92                     | 65                     | 98                     |

Division of Professional Regulation

The Division of Licensing and Testing completes all licensing services expeditiously and professionally while providing the highest degree of quality and customer service.

The Division of Enforcement provides prompt, efficient, and fair enforcement of the statutes governing licensees for the betterment of all professions and protection of the people of Illinois.

**STATE OF ILLINOIS**  
**DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION**  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)**

**For the Two Years Ended June 30, 2012**

ACTIVITIES AND PERFORMANCE

|                                                                      | <u>FY12</u><br><u>Actual</u> | <u>FY11</u><br><u>Actual</u> | <u>FY10</u><br><u>Actual</u> |
|----------------------------------------------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Division and Licensing and Testing</b>                            |                              |                              |                              |
| Phone calls received by call center                                  | 138,042                      | 204,442                      | 167,299                      |
| New licenses issued                                                  | 118,532                      | 75,714                       | 75,934                       |
| License renewal received                                             | 486,644                      | 229,787                      | 391,983                      |
| Initial applications received                                        | 92,619                       | 82,966                       | 85,663                       |
| Average call center waiting time (minutes)                           | 25                           | 15                           | 15.5                         |
| Percentage of mail-in renewals processed                             | 17%                          | 25%                          | 22%                          |
| Percentage of e-batch renewals processed                             | 4%                           | 3%                           | 2%                           |
| Percentage of touch tone renewals processed                          | 5%                           | 6%                           | 11%                          |
| Percentage of internet credit card renewals processed                | 74%                          | 66%                          | 65%                          |
| Percentage of renewals processed electronically                      | 83%                          | 75%                          | 78%                          |
| <b>Division of Enforcement</b>                                       |                              |                              |                              |
| Complaints received                                                  | 12,466                       | 10,634                       | 11,159                       |
| Complaints closed                                                    | 12,958                       | 11,334                       | 12,707                       |
| Cases closed at investigations                                       | 3,836                        | 2,935                        | 3,815                        |
| Cases referred to prosecutions                                       | 5,717                        | 4,040                        | 4,944                        |
| Cases closed at prosecutions                                         | 1,368                        | 4,476                        | 1,302                        |
| Licensees placed on probation                                        | 470                          | 431                          | 603                          |
| Percentage of complaints closed                                      | 104%                         | 107%                         | 114%                         |
| Percentage of complaints to investigations                           | 74%                          | 64%                          | 70%                          |
| Percentage of cases referred to closure in prosecutions              | 42%                          | 11%                          | 12%                          |
| Percentage of child support cases processed                          | 2%                           | 2%                           | 4%                           |
| Percentage of Illinois student assistance commission cases processed | 4%                           | 3%                           | 6%                           |
| Percentage of revenue cases processed                                | 1%                           | 5%                           | 2%                           |