

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

STATE OF ILLINOIS
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COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

TABLE OF CONTENTS

		<u>Page(s)</u>
Agency Officials		1
Management Assertion Letter		2
Compliance Report:		
Summary		4
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		6
Schedule of Findings		
Current Findings - State Compliance		9
Supplementary Information for State Compliance Purposes:		
Summary		12
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2013	1	13
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2012	2	14
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3	16
Schedule of Changes in State Property	4	18
Comparative Schedule of Cash Receipts and Reconciliation		
Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	5	19
Analysis of Significant Variations in Expenditures	6	20
Analysis of Significant Variations in Receipts	7	22
Analysis of Significant Lapse Period Spending	8	23
Analysis of Operations (Not Examined)		
Agency Functions and Planning Program (Not Examined)		24
Average Number of Employees (Not Examined)		26
Service Efforts and Accomplishments (Not Examined)		27

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

AGENCY OFFICIALS

Architect of the Capitol	Mr. J. Richard Alsop III
Senior Project Manager	Mr. Mark Flowers
Fiscal Officer	Ms. Sue Friedrich

Agency office is located at:

William G. Stratton Office Building, Suite 602
Springfield, IL 62706

BOARD MEMBERS

Co-Chair	Tim Mapes, Chief Clerk of the House of Representatives
Co-Chair (1/31/12 to present)	Tim Anderson, Secretary of the Senate
Co-Chair (1/1/09 to 1/31/12)	Jillayne Rock, Secretary of the Senate
Member	Scott Kaiser, Assistant Secretary of the Senate
Member	Bradley Bolin, Assistant Clerk of the House of Representatives



THE OFFICE OF THE ARCHITECT OF THE CAPITOL

William G. Stratton Building Suite 602 Springfield, Illinois 62706

Telephone: 217.782.7863 Facsimile: 217.524.1873

J. Richard Alsop III
AIA LEED AP
Architect of the Capitol

STATE COMPLIANCE EXAMINATION

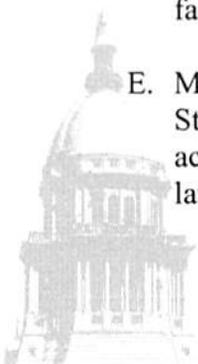
MANAGEMENT ASSERTION LETTER

Honorable William G. Holland
Auditor General
State of Illinois
Hes Park Plaza
740 East Ash
Springfield, Illinois 62703-3154

December 19, 2013

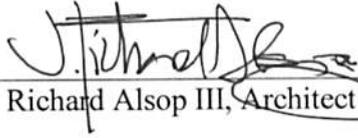
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Office of the Architect of the Capitol (Office). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Office's compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2012, the Office has materially complied with the assertions below.

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

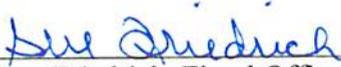


Yours truly,

Illinois Office of the Architect of the Capitol

Handwritten signature of J. Richard Alsop III in black ink, written over a horizontal line.

Mr. J. Richard Alsop III, Architect of the Capitol

Handwritten signature of Sue Friedrich in blue ink, written over a horizontal line.

Ms. Sue Friedrich, Fiscal Officer

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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.

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
	2	1
Repeated findings	1	1
Prior recommendations implemented or not repeated	0	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2013-001	9	Noncompliance with Legislative Commission Reorganization Act	Significant Deficiency and Noncompliance
2013-002	10	Noncompliance with Construction Evaluation Act	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

EXIT CONFERENCE

The Office of the Architect of the Capitol waived an exit conference in correspondence dated December 13, 2013. The responses to the recommendations were provided by Sue Friedrich in a letter dated December 19, 2013.

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ILES PARK PLAZA
740 EAST ASH · 62703-3154
PHONE: 217/782-6046
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CHICAGO OFFICE:
STATE OF ILLINOIS BUILDING · SUITE S-900
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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANT'S 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

We have examined the State of Illinois Office of the Architect of the Capital's (Office) 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, 2013. The management of the Office is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Office's compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of

the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Office'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 Office's compliance with specified requirements.

In our opinion, the Office complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, 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 2013-001 and 2013-002.

Internal Control

Management of the Office 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 Office's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over compliance.

A deficiency in 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 internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a 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.

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over

compliance, as described in the accompanying schedule of findings as items 2013-001 and 2013-002, that we consider to be significant deficiencies.

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

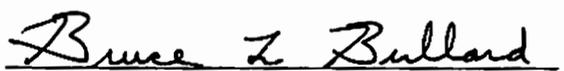
The Office's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Office's responses and, accordingly, we express no opinion on the responses.

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, 2013 and June 30, 2012 in Schedules 1 through 8 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, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3, 4, 5, 6, and 7 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, Office management, and the Board of the Office of the Architect of the Capitol, and is not intended to be and should not be used by anyone other than these specified parties.


Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

Springfield, Illinois

December 19, 2013

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2013

2013-001. **FINDING** (Noncompliance with Legislative Commission Reorganization Act of 1984)

The Illinois Office of the Architect of the Capitol (Office) did not comply with provisions of the Legislative Commission Reorganization Act of 1984 (Act).

The Office has not prepared and implemented a long-range master plan of development for the State Capitol building and the remaining portion of the legislative complex that addresses the improvement, construction, historic preservation, restoration, maintenance, repair, and landscaping needs of the State Capitol Building and the remaining portions of the legislative complex.

The Act (25 ILCS 130/8A-15(b)) requires the Architect of the Capitol to prepare and implement a long-range master plan of development that addresses the improvement, construction, historic preservation, restoration, maintenance, repair, and landscaping needs of the State Capitol Building and legislative complex. The Architect of the Capitol is also required to submit the master plan to the Capitol Historic Preservation Board for its review and comment.

Office personnel stated although the Architect of the Capitol is solely charged with the implementation of a long-range master plan, its completion requires funding. Funding is controlled by the sale of bonds from the Executive Branch. Office personnel further stated they have requested the funding required to complete the Master Plan, but it has not been released and is therefore out of their control.

Failure to prepare and implement a long-range master plan is noncompliance with State statute and could result in unforeseen problems relating to the improvement, construction, historic preservation, restoration, maintenance, repair, and landscaping needs of the State Capitol Building and the legislative complex. (Finding Code No. 2013-001, 11-1, 09-2)

RECOMMENDATION

We recommend the Office take the appropriate actions to prepare and implement a long-range master plan as required by State statute.

OFFICE RESPONSE

OAC will continue to endeavor to work with the Executive Branch to complete the Capitol Complex master plan. Reference underlying cause.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2013

2013-002. **FINDING** (Noncompliance with Construction Evaluation Act)

The Construction Evaluation Council (Council) has not met or performed duties as required by the Illinois Construction Evaluation Act (Act) (20 ILCS 3015).

The Act created the Council, consisting of the Architect of the Capitol, the Director of the Governor's Office of Management and Budget (GOMB), and the Director of Central Management Services (CMS), or their designees. The Act sets forth the following powers and duties for the Council:

- To consider and evaluate proposed changes, offered by the contractor awarded the contract, in specifications for the design, construction and materials for proposed State construction projects;
- To recommend the implementation of such proposed changes as the Council determines would result in a benefit and cost saving to the State; and
- To recommend that up to 50% of the cost savings resulting from the change be awarded to the contractor proposing the change.

The Act also specifies in evaluating any proposed change, the Council shall consider evidence presented by both the contractor proposing the change and opponents of the change.

However, we noted the Council has not met or performed the duties as required by the Act during Fiscal Years 2012 and 2013.

Illinois Office of the Architect of the Capitol (Office) personnel stated the Council did not meet because the Act is an executive branch statute, and Office personnel viewed this as incumbent upon the executive branch to call the first meeting. Office personnel also indicated the involvement of personnel from GOMB and CMS in project management is not warranted or practical.

Failure to meet and perform duties as required is noncompliance with a State statute and limits input into construction decisions by those parties intended by statute. (Finding Code No. 2013-002)

RECOMMENDATION

We recommend the Office ensure the Council meets and performs duties as required.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

OFFICE RESPONSE

OAC will endeavor to work with the Executive Branch to call the first meeting of this Council. Reference underlying cause.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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 - 2013
 - Schedule of Appropriations, Expenditures and Lapsed Balances - 2012
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's 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
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Reappropriated 7/01/13	Balances Lapsed
Public Acts 97-0726, 97-0725, 97-0076	\$ 1,669,500	\$ 1,088,046	\$ 153,124	\$ 1,241,170	\$ -	\$ 428,330
GENERAL REVENUE FUND - 001	\$ 1,669,500	\$ 1,088,046	\$ 153,124	\$ 1,241,170	\$ -	\$ 428,330
Operational Expenses	\$ 1,669,500	\$ 1,088,046	\$ 153,124	\$ 1,241,170	\$ -	\$ 428,330
Subtotal - Fund 001	\$ 1,669,500	\$ 1,088,046	\$ 153,124	\$ 1,241,170	\$ -	\$ 428,330
CAPITAL DEVELOPMENT FUND - 141						
Capital Upgrades and Improvements	\$ 43,743,897	\$ 3,880,328	\$ -	\$ 3,880,328	\$ 39,863,569	\$ -
State Capitol Rehabilitation - 20	548,180	-	-	-	548,180	-
State Capitol Rehabilitation - 21	3,883	-	-	-	3,883	-
Capitol Building - Springfield						
HVAC upgrades and renovations	39,301,005	29,262,542	-	29,262,542	10,038,463	-
Upgrades to life safety protection systems	799,120	-	-	-	799,120	-
Equipment, remodeling, and all other costs	604,056	399,920	-	399,920	204,136	-
All costs related to asbestos and environmental abatement	223,176	201,577	-	201,577	21,599	-
Capital upgrades	250,000,000	-	-	-	250,000,000	-
Stone restoration	323,373	-	-	-	323,373	-
Demolition of 222 S. College, and landscaping of Capitol Complex	963,567	-	-	-	963,567	-
Demolition of 222 S. College Building and landscaping of Capitol Complex	585,151	-	-	-	585,151	-
William G. Stratton Building - Springfield						
Planning, design, reconstruction, and construction to renovate or replace the Stratton Office Building	6,685,662	-	-	-	6,685,662	-
Subtotal - Fund 141	\$ 343,781,070	\$ 33,744,367	\$ -	\$ 33,744,367	\$ 310,036,703	\$ -
GRAND TOTAL - ALL FUNDS	\$ 345,450,570	\$ 34,832,413	\$ 153,124	\$ 34,985,537	\$ 310,036,703	\$ 428,330

Note 1: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to the Office's records.

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

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Eighteen Months Ended December 31, 2012

Public Acts 97-0056, 97-0076, 96-956	Appropriations (Net After Transfers)	Expenditures 6/30/12	Lapse Period		Total Expenditures	Balance Reappropriated 7/01/12	Balances Lapsed
			Expenditures 7/01 - 12/31/12	Expenditures			
	\$ 374,600	\$ 266,479	\$ -	\$ -	\$ 266,479	\$ -	\$ 108,121
<u>GENERAL REVENUE FUND - 001</u>							
Personal Services							
Employee Retirement Contributions							
Paid by Employer	15,000	10,665	-	-	10,665	-	4,335
State Contributions to Social Security	28,700	19,254	-	-	19,254	-	9,446
Contractual Services	1,043,200	97,915	650,844	-	748,759	-	294,441
Travel	7,000	2,119	-	-	2,119	-	4,881
Commodities	3,000	719	652	-	1,371	-	1,629
Printing	1,000	49	-	-	49	-	951
Equipment	2,500	-	-	-	-	-	2,500
Electronic Data Processing	5,000	3,869	26	-	3,895	-	1,105
Operational Expenses	180,000	34,141	102,734	-	136,875	-	43,125
Telecommunications Services	9,500	6,594	603	-	7,197	-	2,303
Subtotal - Fund 001	\$ 1,669,500	\$ 441,804	\$ 754,859	\$ -	\$ 1,196,663	\$ -	\$ 472,837

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Eighteen Months Ended December 31, 2012

Public Acts 97-0056, 97-0076, 96-956	Appropriations (Net After Transfers)	Expenditures 6/30/12	Lapse Period		Total Expenditures	Balance Reappropriated 7/01/12	Balances Lapsed
			Expenditures 7/01 - 12/31/12	Expenditures 7/01/12			
<u>CAPITAL DEVELOPMENT FUND - 141</u>							
Capital Upgrades and Improvements	\$ 49,227,913	5,484,016	-	-	5,484,016	43,743,897	-
State Capitol Rehabilitation - 20	548,180	-	-	-	-	548,180	-
State Capitol Rehabilitation - 21	3,883	-	-	-	-	3,883	-
Capitol Building - Springfield							
HVAC upgrades and renovations	42,868,604	3,567,599	-	-	3,567,599	39,301,005	-
Upgrades to life safety protection systems	6,000,000	5,200,880	-	-	5,200,880	799,120	-
Equipment, remodeling, and all other costs	978,984	374,928	-	-	374,928	604,056	-
All costs related to asbestos and environmental abatement	223,176	-	-	-	-	223,176	-
Planning and design of life safety and fire protection system improvements, hazardous material abatement, historical restoration and construction	344,150	344,150	-	-	344,150	-	-
Capital upgrades	250,000,000	-	-	-	-	250,000,000	-
Stone restoration	323,373	-	-	-	-	323,373	-
Demolition of 222 S. College, and landscaping of Capitol Complex	963,567	-	-	-	-	963,567	-
Demolition of 222 S. College Building and landscaping of Capitol Complex	585,151	-	-	-	-	585,151	-
William G. Stratton Building - Springfield							
Planning, design, reconstruction, and construction to renovate or replace the Stratton Office Building	6,735,662	50,000	-	-	50,000	6,685,662	-
Subtotal - Fund 141	\$ 358,802,643	\$ 15,021,573	\$ -	\$ -	\$ 15,021,573	\$ 343,781,070	\$ -
GRAND TOTAL - ALL FUNDS	\$ 360,472,143	\$ 15,463,377	\$ 754,859	\$ -	\$ 16,218,236	\$ 343,781,070	\$ 472,837

Note 1: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to the Office's records.

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

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0726	P.A. 97-0056	
	P.A. 97-0725	P.A. 97-0076	P.A. 96-0956
	P.A. 97-0076	P.A. 96-0956	P.A. 96-0957
General Revenue Fund - 001			
Appropriations (Net After Transfers)	\$ 1,669,500	\$ 1,669,500	\$ 1,669,500
<u>Expenditures</u>			
Personal Services	\$ -	\$ 266,479	\$ -
Employee Retirement			
Contributions Paid by Employer	-	10,665	-
State Contribution to State			
Employees' Retirement System	-	-	-
State Contributions to Social Security	-	19,254	-
Contractual Services	-	748,759	-
Travel	-	2,119	-
Commodities	-	1,371	-
Printing	-	49	-
Equipment	-	-	-
Electronic Data Processing	-	3,895	-
Telecommunications	-	7,197	-
Lump Sum: Operating Expenses	1,241,170	136,875	1,100,346
Total Expenditures	\$ 1,241,170	\$ 1,196,663	\$ 1,100,346
Lapsed Balances	\$ 428,330	\$ 472,837	\$ 569,154
Capital Development Fund - 141			
Appropriations (Net of Transfers)	\$ 343,781,070	\$ 358,802,643	\$ 50,552,063
<u>Expenditures</u>			
Capital Upgrades and Improvements	\$ 3,880,328	\$ 5,484,016	\$ 772,087
State Capitol Rehabilitation - 20	-	-	-
State Capitol Rehabilitation - 21	-	-	-
Capitol Building - Springfield			
HVAC upgrades and renovations	29,262,542	3,567,599	-
Upgrades to life safety protection systems	-	5,200,880	-
Equipment, remodeling, and all other costs	399,920	374,928	-
Planning and design of life safety and fire protection system improvements, hazardous material abatement, historical restoration and construction	-	344,150	-
All costs related to asbestos and environmental abatement	201,577	-	-
William G. Stratton Building - Springfield			
Planning, design, reconstruction, and construction to renovate or replace the Stratton Office Building	-	50,000	-
Total Expenditures	\$ 33,744,367	\$ 15,021,573	\$ 772,087
Reappropriated Balances	\$ 310,036,703	\$ 343,781,070	\$ 49,779,976
Lapsed Balances	\$ -	\$ -	\$ -

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0726	P.A. 96-0035	
	P.A. 97-0725	P.A. 96-0039	P.A. 96-0956
	P.A. 97-0076	P.A. 96-0042	P.A. 96-0957
<hr/>			
GRAND TOTAL - ALL FUNDS			
Appropriations (Net of Transfers)	\$ 345,450,570	\$ 360,472,143	\$ 52,221,563
Total Expenditures and Reappropriated Balances	<u>\$ 345,022,240</u>	<u>\$ 359,999,306</u>	<u>\$ 51,652,409</u>
Lapsed Balances	<u>\$ 428,330</u>	<u>\$ 472,837</u>	<u>\$ 569,154</u>

Note: Fiscal Year 2011 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Office and submitted to the Comptroller for payment after August.

Schedule 4

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2013

		Equipment
Balance at July 1, 2011	\$	153,580
Additions		45,691
Deletions		(632)
Net Transfers		1,962
Balance at June 30, 2012	\$	200,601
Balance at July 1, 2012	\$	200,601
Additions		240,948
Deletions		(34,632)
Net Transfers		(163,994)
Balance at June 30, 2013	\$	242,923

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

STATE OF ILLINOIS
 OFFICE OF THE ARCHITECT OF THE CAPITOL
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE
COMPTROLLER

For the Fiscal Years Ended June 30,

General Revenue Fund - 001

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Witness fee	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>
Total receipts per Office records	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>
Deposits ordered into State Treasury (per State Comptroller)	<u><u>\$ -</u></u>	<u><u>\$ 25</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012

General Revenue Fund (001)

Personal Services, Employee Retirement Contribution Paid by Employer, State Contribution to State Employees' Retirement System, State Contributions to Social Security, Contractual Services, Travel, Commodities, Printing, Equipment, Electronic Data Processing, Telecommunications, and Lump Sum: Operating Expenses

In Fiscal Year 2013, the appropriation process was changed for all of the Office's operational lines that were paid from the General Revenue Fund. The Office received a lump sum appropriation for operating expenses, rather than individual appropriations designated for specific purposes.

Capital Development Fund (141)

Capital Upgrade and Improvements

The decrease was due to the reduction of expenditures related to the phase II upgrade of the State Capitol Building's west wing heating, ventilation, and air conditioning (HVAC) system as the project comes to an end.

HVAC Upgrades and Renovations

There was an increase of \$25,694,943 from Fiscal Year 2012 to Fiscal Year 2013. This increase is due to the timing of project completion. The expenditures for the capital development projects go through a series of approvals from the Capital Development Board (CDB) and the Office as they are paid based on the amount of work completed. The Office has multi-year contracts with many of the vendors working on this project and \$29,271,756 was obligated at the end of Fiscal Year 2012, but the projects were not complete at that time.

Upgrades to life safety protection systems

The funds for each line item are carried over from the prior fiscal year. During Fiscal Year 2012, expenditures totaled \$5,200,880, which left a balance of \$799,120 for this line. No projects of this nature were carried out during Fiscal Year 2013, so this amount was not obligated or expended during Fiscal Year 2013.

All costs related to asbestos and environmental abatement

This line was appropriated in Fiscal Year 2012, but funds were not used until Fiscal Year 2013.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012 (continued)

Planning and design of life safety and fire protection system improvements, hazardous material abatement, historical restoration and construction

The appropriations were carried over from CDB from Fiscal Year 2011. The Capital Development Fund unexpended balances at year-end carry over to the next fiscal year. The decrease was due to all funds being utilized during Fiscal Year 2012.

Planning, design, reconstruction and construction to renovate or replace the Stratton Office Building

The project was put on hold during Fiscal Year 2013 for the master plan to be reevaluated to determine if further reconstruction and renovation of the Stratton Office Building is deemed reasonable and necessary.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2011

General Revenue Fund (001)

Personal Services, Employee Retirement Contribution Paid by Employer, State Contribution to State Employees' Retirement System, State Contributions to Social Security, Contractual Services, Travel, Commodities, Printing, Equipment, Electronic Data Processing, Telecommunications, and Lump Sum: Operating Expenses

In Fiscal Year 2012, the appropriation process was changed for all of the Office's operational lines that were paid from the General Revenue Fund. The Office received individual appropriations designated for specific purposes during Fiscal Year 2012. In Fiscal Year 2011, the Office received one lump sum appropriation for all operational expenses paid from the General Revenue Fund.

Capital Upgrades and Improvements; HVAC Upgrades and Renovations; Upgrades to Life Safety Protection Systems; Equipment, remodeling, and all other costs; Planning and design of Life Safety and Fire Protection System improvements, hazardous material abatement, historical restoration and construction; and Planning, design, reconstruction and construction to renovate or replace the Stratton Office Building

During Fiscal Year 2011, CDB received the appropriations and held the contracts for the vendors completing the projects related to many of the capitol projects. During Fiscal Year 2012, the Office received the appropriations for these projects and the contracts were reestablished by the Office.

**STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013**

The Office receives minimal receipts. During Fiscal Year 2012, the Office received one receipt for a witness fee. During Fiscal Year 2013, the Office did not receive any receipts.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

FISCAL YEAR 2013

No significant lapse period spending was noted during Fiscal Year 2013.

FISCAL YEAR 2012

General Revenue Fund (001)

Contractual Services

Contractual services expenditures, totaling \$650,844, were primarily due to payments for projects in process at the Capitol Complex. These projects were completed late in the fiscal year and billed and paid during lapse period.

Lump Sum: Operational Expenses

Lump sum lapse expenditures, totaling \$102,734, were primarily due to payments for projects in process at the Capitol Complex. These projects were completed late in the fiscal year and billed and paid during the lapse period.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2013

AGENCY FUNCTIONS

The Office of the Architect of the Capitol (Office) was established by Public Act 93-0632 as the successor agency to the Legislative Space Needs Commission (LSNC), effective February 1, 2004.

The Office is mandated by statute to:

- Prepare and implement a long-range master plan of development for the State Capitol Building and the remaining portions of the legislative complex that addresses the improvement, construction, historic preservation, restoration, maintenance, repair and landscaping needs of the State Capitol Building and remaining portions of the legislative complex;
- Review, approve and monitor contracts for construction, preservation, restoration, maintenance, repair and landscaping work in the legislative complex, and all other activities that alter the historic integrity of the legislative complex;
- Make space allocations in facilities provided for use of the General Assembly and its related agencies.
- Maintain an inventory and registry of all historic items in the legislative complex;
- Acquire land in the City of Springfield, within the area bounded by Washington, Third, Cook, and Pasfield Streets for the purpose of providing space for operation and expansion of the legislative complex or other State facilities; and
- Annually report to the Board of the Office of the Architect of the Capitol, the Capitol Historic Preservation Board, and the appointing authorities of the Capitol Historic Preservation Board.

The Office is subject to the Legislative Commission Reorganization Act of 1984 (Act) (25 ILCS 130/1-1 et seq.). The Joint Committee on Legislative Support Services is responsible for establishing general policy and coordinating activities among the legislative support services agencies, including the Office.

The Board of the Office of the Architect of the Capitol (Board) is composed of the Secretary of the Senate, Assistant Secretary of the Senate, Clerk of the House of Representatives and Assistant Clerk of the House of Representatives. The Secretary and Clerk of the House are the Co-Chairs of the Board. The Board members do not receive any compensation and their term length is indefinite.

The Capitol Historic Preservation Board was established to serve as an advisory body to the Office. As of the end of the examination fieldwork, nine of the ten members have been appointed while one position remains vacant. The Capitol Historic Preservation Board held no meetings in FY12 or FY13.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2013

Planning Program

The Capitol Master Plan contract was executed by the Capitol Development Board (CDB) for a complete assessment of the Stratton Building in conjunction with preparation of a comprehensive long range plan for the entire Capitol Complex. The assessment of the Stratton Building has been completed by the contractors and a draft report was submitted for review. The master planning effort has concluded an extensive data gathering phase and is currently 75% complete. The schedule for completion of the final draft of the Capitol Master Plan is currently unknown pending resolution between legislative and executive branches. Once complete, the Capitol Master Plan will set long-term goals for the improvement, construction, capital repairs, and landscaping needs within the Capitol Complex.

The Board met periodically to consider proposed and ongoing projects.

The Office worked in conjunction with CDB and the Secretary of State's Office (SOS) to develop projects necessary to maintain the State Buildings in the legislative complex. The planning process began with building surveys, architect and engineer studies, facility analysis, and proposed costs. The Office, CDB, and SOS scheduled planning meetings and discussed bid proposals. The Office was required to approve all construction contracts for the legislative complex.

Monitoring

The Architect of the Capitol and the Senior Project Manager routinely monitored the progress on individual projects. The Office staff met regularly to review the status of the projects and to approve work in process payments to the contractors. The projects were monitored from planning to completion.

The Board held meetings on an intermittent basis to monitor the status of on-going projects and review and approve contracts for new projects.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
For the Years Ended June 30,

The following table, prepared from Office records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

<u>Position</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Architect of the Capitol	1	1	1
Senior Project Manager	1	1	1
Administrative Assistant/Fiscal Officer	1	1	1
Total Average Full-Time Employees	<u>3</u>	<u>3</u>	<u>3</u>

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2013

The Office of the Architect of the Capitol (Office) continues to oversee the improvements, construction, historical preservation, restoration, maintenance, repairs and landscaping for the Capitol Complex. The Office reported the following accomplishments during the examination period:

Fiscal Year 2012

During Fiscal Year 2012, the following projects were completed or continued:

Capitol Development Fund (CDF)

- Asbestos abatement in the west wing of the Capitol in support of the west wing renovation project.
- Life Safety, ADA, Infrastructure and Architectural upgrades to the west wing of the Illinois State Capitol building.
- Asbestos removal in select areas of the Stratton Building where materials were compromised.

General Revenue Fund (GRF)

- Provide labor and materials to repair, upgrade, install, terminate and test cabling and/or fiber connections as requested by the Office related to work outside of the west wing renovation.
- Provide labor and materials to repair, touch-up and install historical woodwork and hardware throughout the Capitol Building as requested by the Office.
- Demolition and disposal of existing wood bracing in the north portico attic of the Capitol Building. Install with new metal stud box beams, red primed angles, and epoxy anchors.
- Design services for Phase II of the electric, data and communication upgrade for the first floor, north/south corridor of the Capitol Building.
- Design services of a window washing/maintenance anchorage support system at the Capitol Building.
- System for anchorage for window washing/maintenance support system at the Capitol Building.
- North wing paint study of the Capitol Building.
- Clean and seal men's and women's restrooms in the House and Senate Chambers of the Capitol Building.
- Document imaging.
- Carpet installation in room 622 of the Stratton Building.
- Support for window washing/maintenance anchorage support system at the Capitol Building.
- Electrical/Data/Communication Upgrade in the Capitol Building.
- Removal of carpet, floor tile and mastic in room 423 of the Stratton Building.
- Miscellaneous repair work in the west wing of the Capitol Building.

STATE OF ILLINOIS
OFFICE OF THE ARCHITECT OF THE CAPITOL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2013

Fiscal Year 2013

The Office completed several projects during Fiscal Year 2013, including:

Capital Development Fund (CDF)

- Asbestos abatement in the west wing of the Capitol in support of the west wing renovation project.
- Life Safety, ADA, Infrastructure and Architectural upgrades to the west wing of the Illinois State Capitol building.

General Revenue Fund (GRF)

- Provide labor, tools, materials and equipment required to maintain the two fountains on the east lawn of the Capitol Building as requested by the Office.
- Provide labor and materials to repair, touch-up and install historical woodwork and hardware throughout the Legislative Complex as requested by the Office.
- Provide labor and materials to perform tasks as assigned by the Office and according to their instructions and time frame requirements within the Legislative Complex.
- Provide labor and materials to supply new, refurbished and/or mock-up hardware throughout the Legislative Complex as requested by the Office.
- Continuation of FY12 window washing/maintenance anchorage support system at the Capitol Building.
- Continuation of window washing/maintenance anchorage support system at the Capitol Building.
- Support of Infrastructure Study on Capitol Complex.
- Design services of railing system to replace existing metal railing components in the Capitol Building.
- Design services of rotunda railings Phase I at the Capitol Building.
- Provide labor and materials for exterior lighting concept design and fabrication for the Capitol Building.
- Provide labor and materials to install fire extinguisher cabinets in the Capitol Building.
- Provide labor and materials to fabricate, install and paint steel arches and braces in the Capitol in four corners of the basement.