

State of Illinois
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2013

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2013

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STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

AGENCY OFFICIALS

Executive Director	Mr. Daniel R. Long
Deputy Director (effective 1/10/2013)	Ms. Laurie L. Eby
Deputy Director (9/29/2012 to 1/9/2013)	Vacant
Deputy Director (through 09/28/2012)	Mr. Trevor J. Clatfelter
Fiscal Officer	Ms. Victoria Copp

Agency offices are located at:

703 Stratton Building
Springfield, IL 62706

SENATE
Michael Frerichs
Co-Chair

David Koehler
Matt Murphy
Chapin Rose
Dave Syverson
Donne Trotter

EXECUTIVE DIRECTOR
Dan R. Long



State of Illinois
COMMISSION ON GOVERNMENT
FORECASTING AND ACCOUNTABILITY
703 Stratton Ofc. Bldg., Springfield, IL 62706
217/782-5320 Fax: 217/782-3513
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HOUSE
Jil Tracy
Co-Chair

Kelly Burke
Elaine Nekritz
Raymond Poe
Al Riley
Mike Tryon

DEPUTY DIRECTOR
Laurie L. Eby

Honorable William G. Holland
Auditor General
State of Illinois

November 25, 2013

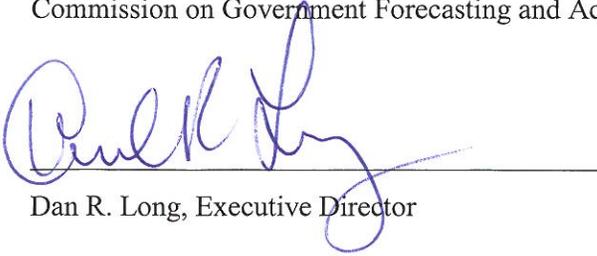
Dear Auditor General Holland:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Commission on Government Forecasting and Accountability. 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 Commission on Government Forecasting and Accountability'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, 2012 and June 30, 2013, the System has materially complied with the assertions below.

- A. The Commission on Government Forecasting and Accountability 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 Commission on Government Forecasting and Accountability 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 Commission on Government Forecasting and Accountability 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 Commission on Government Forecasting and Accountability 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.

Yours very truly,

Commission on Government Forecasting and Accountability



Dan R. Long, Executive Director



Victoria Copp, Fiscal Officer

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
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	0	2
Repeated findings	0	2
Prior recommendations implemented or not repeated	2	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED		
A	9	Property control weaknesses
B	9	Inadequate expenditure records

EXIT CONFERENCE

The Commission on Government Forecasting and Accountability declined an exit conference.

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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 Commission on Government Forecasting and Accountability (Commission)'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, 2013. The management of the Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

- A. The Commission 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 Commission 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 Commission 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 Commission 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.

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 Commission'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 Commission's compliance with specified requirements.

In our opinion, the Commission 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.

Internal Control

Management of the Commission 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 Commission'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 Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

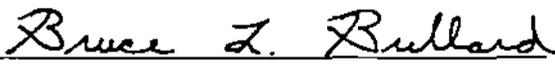
As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter.

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 9 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 9. 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 through 8 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, Commission management, and the Commission's governing board 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

November 25, 2013

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2013

A. **FINDING** (Property control weaknesses)

During the prior examination period, the Commission on Government Forecasting and Accountability (Commission) did not maintain sufficient controls over the recording and reporting of its State property.

During the current examination period, the Commission strengthened its controls on reporting State property and kept proper records of its State property. (Finding Code No. 11-1, 09-1, 07-1, 05-1)

B. **FINDING** (Inadequate expenditure records)

During the prior examination period, the Commission on Government Forecasting and Accountability (Commission) did not maintain accurate expenditure records resulting in differences when reconciled with the Illinois Office of the Comptroller (Comptroller).

During the current examination period, the Commission maintained accurate expenditure records that reconciled to the Comptroller's records. (Finding Code No. 11-2, 09-2)

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
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
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of 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 in Schedules 1 through 9. 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
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
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 Lapsed
Public Act 97-0726					
General Revenue Fund - 001					
Pension pick up contributions to the State Employees' Retirement System of Illinois for affected legislative staff employees	\$ 1,500,000	\$ 808,205	\$ 61,826	\$ 870,031	\$ 629,969
Operational Expenses	1,201,400	1,109,394	54,553	1,163,947	37,453
Grand Total	\$ 2,701,400	\$ 1,917,599	\$ 116,379	\$ 2,033,978	\$ 667,422

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the records of the State Comptroller which have been reconciled to Commission records.

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

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2012

Eighteen Months Ended December 31, 2012

	Appropriations (Net After Transfers)	Expenditures Through 6/30/12	Lapse Period Expenditures 7/01 - 12/31/12	Total Expenditures	Balances Lapsed
Public Act 97-0056					
General Revenue Fund - 001					
Personal Services	\$ 796,600	\$ 794,303	\$ -	\$ 794,303	\$ 2,297
Employee Retirement Contributions Paid by Employer	31,000	29,929	-	29,929	1,071
State Contribution to Social Security	61,000	58,334	-	58,334	2,666
Contractual Services	115,000	98,919	764	99,683	15,317
Travel	7,500	7,488	-	7,488	12
Commodities	2,740	2,739	-	2,739	1
Printing	4,700	4,700	-	4,700	-
Equipment	900	701	199	900	-
Electronic Data Processing	2,460	2,446	-	2,446	14
Telecommunications Services	7,000	5,524	1,062	6,586	414
Lump Sums and Other Purposes -Costs associated with the assumption of duties of the Pension Laws Commission	172,500	146,875	3,797	150,672	21,828
Pension pick up contributions to the State Employees' Retirement System of Illinois for affected legislative staff employees	1,500,000	821,827	53,017	874,844	625,156
Grand Total	\$ 2,701,400	\$ 1,973,785	\$ 58,839	\$ 2,032,624	\$ 668,776

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the records of the State Comptroller which have been reconciled to Commission records.
 Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Years Ended June 30, 2013, 2012 and 2011

	Fiscal Year		
	2013	2012	2011
	Public Act 97-0726	Public Act 97-0056	Public Act 96-0956
General Revenue Fund - 001			
Appropriations (Net After Transfers)	\$ 2,701,400	\$ 2,701,400	\$ 6,932,900
<u>Expenditures</u>			
Personal Services	\$ -	\$ 794,303	\$ -
Employee Retirement Contributions Paid by Employer	-	29,929	-
State Contribution to Social Security	-	58,334	-
Contractual Services	-	99,683	-
Travel	-	7,488	-
Commodities	-	2,739	-
Printing	-	4,700	-
Equipment	-	900	-
Electronic Data Processing	-	2,446	-
Telecommunications Services	-	6,586	-
Lump Sums and Other Purposes -Costs associated with the assumption of duties of the Pension Laws Commission	-	150,672	-
Pension pick up contributions to the State Employees' Retirement System of Illinois for affected legislative staff employees	870,031	874,844	-
Operational Expenses	1,163,947	-	1,934,767
Total Expenditures	\$ 2,033,978	\$ 2,032,624	\$ 1,934,767
Lapsed Balances	\$ 667,422	\$ 668,776	\$ 4,998,133

Note: Fiscal Year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2013

	<u>Equipment</u>
Balance at July 1, 2011	\$ 167,860
Additions	23,309
Deletions	(2,236)
Net Transfers	<u>-</u>
Balance at June 30, 2012	<u>\$ 188,933</u>
Balance at July 1, 2012	\$ 188,933
Additions	2,463
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2013	<u>\$ 191,396</u>

Note: The above schedule has been derived from Commission records and has been reconciled to property reports filed with the Office of the Comptroller.

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
 For the Fiscal Year Ended June 30,

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>General Revenue Fund-001</u>			
Miscellaneous Receipts	\$ -	\$ 832	\$ -
Prior Year Refunds	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u><u>\$ -</u></u>	<u><u>\$ 832</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
**RECONCILIATION SCHEDULE OF CASH RECEIPTS
 TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Year Ended June 30,

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>General Revenue Fund-001</u>			
Receipts per Commission Records	\$ -	\$ 832	\$ -
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u><u>\$ -</u></u>	<u><u>\$ 832</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
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

For Fiscal Year 2013, the General Assembly changed the appropriation process for operating expenses that were paid from the General Fund. The Commission on Government Forecasting and Accountability (Commission) received a lump sum appropriation for operational expenses rather than individual appropriations designated for specific purposes. For Fiscal Year 2012, the Commission received individual appropriations designated for specific purposes.

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

General Revenue Fund - 001

For Fiscal Year 2012, the General Assembly changed the appropriation process for operating expenses that were paid from the General Fund. The Commission received individual appropriations designated for specific purposes rather than a lump sum appropriation for operational expenses. For Fiscal Year 2011, the Commission received a lump sum appropriation for operational expenses.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

General Revenue Fund – 001

The Commission on Government Forecasting and Accountability (Commission) receives minimal receipts. The receipts consist of prior year refunds and miscellaneous reimbursements. The Commission received two receipts for miscellaneous reimbursements during Fiscal Year 2012. There were no receipts collected by the Commission in Fiscal Year 2011 or Fiscal Year 2013.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

FISCAL YEAR 2013

There were no significant expenditures made during the Fiscal Year 2013 lapse period.

FISCAL YEAR 2012

There were no significant expenditures made during the Fiscal Year 2012 lapse period.

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2013
(Not Examined)

Commission Functions

The Commission on Government Forecasting and Accountability (Commission) was created under the Commission on Government Forecasting and Accountability Act (25 ILCS 155/1 et seq.) as a legislative support agency. The Commission is a bipartisan, joint legislative commission that provides the General Assembly with information relevant to the Illinois economy, taxes, and other sources of revenue and debt obligations of the State.

The Commission's statutory requirements include:

- Preparation of annual revenue estimates with periodic updates
- Analysis of the fiscal impact of revenue bills
- Preparation of "State Debt Impact Notes" on legislation which would appropriate bond funds or increase bond authorization
- Periodic assessment of capital facility plans
- Annual estimates of public pension funding requirements and preparation of pension impact notes
- Annual estimates of the liabilities of the State's group health insurance program and approval of contract renewals promulgated by the Department of Central Management Services
- Administration of the State Facility Closure Act
- Report to the General Assembly on economic trends in relation to long-range planning and budgeting; and to study and make such recommendations as it deems appropriate on local and regional economic and fiscal policies and on federal fiscal policy as it may affect Illinois.

The Commission is co-chaired by Senator Michael Frerichs and Representative Jil Tracy. The Commission members at June 30, 2013 were:

Senate

Michael Frerichs, Co-Chair
David Koehler
Matt Murphy
Chapin Rose
Dave Syverson
Donne Trotter

House

Jil Tracy, Co-Chair
Raymond Poe
Michael Tryon
Elaine Nekritz
Al Riley
Kelly Burke

STATE OF ILLINOIS
COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2013
(Not Examined)

Commission Planning

The Commission's objectives are defined by statute and their main activity is to study information relevant to the Illinois economy, taxes, and other sources of revenue and debt obligations of the State. The Commission reports its findings to the General Assembly by publishing various reports each year. The Director and Deputy Director meet regularly with the Revenue Manager and the Pension Manager to discuss State revenue projections, pension funding, and other economic issues they are required to address in their statutory functions. Commission meetings are held to discuss and review issues the Commission is required to report on along with other issues that have or could have an economic impact on the State.

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
AVERAGE NUMBER OF EMPLOYEES
 For the Years Ended June 30,
 (Not Examined)

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Executive Director	1	1	1
Deputy Director	1	1	1
Administrative & Clerical	3	3	3
Revenue Analysts	5	5	5
Pension Analysts	3	3	3
Total average full-time employees	<u>13</u>	<u>13</u>	<u>13</u>

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2013
 (Not Examined)

The Commission on Government Forecasting and Accountability (Commission) is mandated per 25 ILCS 155 to report to the General Assembly information necessary for the State's long-range planning and budgeting. This results in several reports on various economic issues throughout the year. The Commission also publishes special topic reports that have or could have an impact on the economic well being of Illinois. Below is a list of all reports published during the examination period and the corresponding publication date:

<u>Report/Publication Name</u>	<u>Date Published</u>
Monthly Revenue Briefing	Monthly
FY 2013 Capital Plan Analysis	April, 2012
FY 2013 Report on Liabilities of State Employees Group Insurance	March, 2012
IL Health Insurance Mandates (House Resolution 332 & 406) Appendices to February 2012 Illinois Health Insurance Mandates: House Resolutions 332 & 406	February, 2012
FY 2013 Economic & Revenue Forecast & Updated FY 2012 Revenue Estimate	February, 2012
Wagering in Illinois (2011 Update)	September, 2011
Wagering in Illinois (2012 Update)	October, 2012
GAAP Report (FY 2013)	March, 2012
IL National Rankings in State Government/ State-by-State Comparison of Tax Rates, Tax Revenues, Government Spending and Employment	November, 2012
Motor Fuel 2011 Edition	August, 2011
FY 2012 Budget Summary	September, 2011
FY 2013 Budget Summary	September, 2012
3-Year Budget Forecast: FY 2013 - FY 2015	April, 2012
3-Year Budget Forecast: FY 2014 - FY 2016	April, 2013
Illinois Demographics 2012 Census	April, 2012
Illinois Estate Taxes: 2012 Update	June, 2012
State of Illinois Forecast	February, 2012
State of Illinois Forecast	February, 2013
Prepared by Marquette Association: Analysis of Fee Savings & Transitions Costs Potential Consolidation of Downstate Police & Firefighters Pension Fund	February, 2012
Report on the Financial Condition of the Illinois State Retirement Systems	March, 2012
Report on the Financial Condition of the Downstate Police, Fire Pension Fund (PA 96-1495)	January, 2013
Report on the Financial Condition of Chicago, Cook County & IL Municipal Retirement Fund Systems	January, 2012

STATE OF ILLINOIS
 COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2013
 (Not Examined)

<u>Report/Publication Name</u>	<u>Date Published</u>
IL Public Retirement Systems: Report on the Financial Condition of the Chicago, Cook County & IL Municipal Retirement Fund Systems of IL	December, 2012
Report on the Financial Condition of the IL State Retirement Systems (Financial Condition as of June 30, 2011)	March, 2012

The Commission prepares a written State Debt Impact Note in relation to any new legislative bill, which proposes to increase or add new long-term debt authorization, or would require, through appropriation, the use of bond financed funds. The Commission prepared 53 and 63 Debt Impact Notes during Fiscal Year 2012 and Fiscal Year 2013 respectively.

The Commission prepares Pension Impact Notes (PIN's) on any legislative bill pertaining to pensions and related retirement and disability benefits. The Commission reviews and makes recommendations on proposed changes to those laws and practices and reports the results to the General Assembly. Below is a summary of the number of PIN's prepared for the fiscal years under examination and the number of bills that have become law.

Fiscal Year	Number of PIN's Prepared	Number of Bills that became Law
2012	130	8
2013	139	11