



**STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

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



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STATE OF ILLINOIS
 CAPITAL DEVELOPMENT BOARD
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2020

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STATE OF ILLINOIS
 CAPITAL DEVELOPMENT BOARD
 COMPLIANCE EXAMINATION
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Other Reports Issued Under a Separate Cover:

The State of Illinois, Capital Development Board’s (CDB) financial statements as of and for the year ended June 30, 2020, have been issued under a separate cover. Additionally, in accordance with *Government Auditing Standards*, we have issued the Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance with Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the year ended June 30, 2020, on our consideration of the CDB’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters, under a separate cover. The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CDB’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of the audit.

STATE OF ILLINOIS
BOARD OF SERVICES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

AGENCY OFFICIALS

Director (05/14/19 - Present)	James Underwood
Director (Acting) (01/01/19 – 05/13/19)	Amy Romano
Director (retired 12/31/18)	Jeff Heck
Chief of Staff (8/17/20 – present)	Tamakia Edwards
Chief of Staff (07/01/20 – 8/16/20)	Vacant
Deputy Director of Operations	Kathryn Martin
Deputy Director of Construction (08/17/20 – present)	Vacant
Deputy Director of Construction (07/01/18 - 08/16/20)	Michael A. Wilson
Chief Fiscal Officer	Paula Sorensen
Legal Counsel	Amy Romano
Chief Internal Auditor (08/16/19 – Present)	Jennifer Boen
Chief Internal Auditor (04/16/19 – 08/15/19)	Vacant
Chief Internal Auditor (07/01/18 – 04/15/19)	Tracy Allen

CDB BOARD MEMBERS

Chair (04/22/19 – Present)	Eileen Rhodes
Chair (05/24/15 – 04/21/19)	James Reilly
Member	Pamela McDonough
Member	Glyn Ramage
Member (04/22/19 – 02/22/21)	Martasha Brown
Member (04/22/19 – Present)	David Arenas
Member (08/23/19 – Present)	Beverly Potts
Member (07/01/18 – 04/22/19)	Miles Beatty, III
Member (07/01/18 – 04/22/19)	Jack V. Carney
Member (07/01/18 – 04/22/19)	William Lowry, Sr.
Member (07/01/18 – 04/22/19)	Steve Orlando

BOARD OFFICE

The Board's office is located at:

300 William G. Stratton Building
401 S. Spring Street
Springfield, Illinois 62706



MANAGEMENT ASSERTION LETTER

May 25, 2021

Eileen Rhodes
Chair

Glyn M. Ramage

Pam McDonough

David Arenas

Beverly Potts

Wm. G. Stratton Building
401 South Spring Street
Third Floor
Springfield, Illinois
62706-4050

James R. Thompson Center
100 West Randolph Street
Suite 14-600
Chicago, Illinois
60601-3283

**Dunn-Richmond Economic
Development Center**
1740 Innovation Drive
Suite 258
Carbondale, Illinois
62903-6102

IDOT District 3 Headquarters
700 East Norris Drive
Second Floor
Ottawa, Illinois
61350-0697

**Southern Illinois University-
Edwardsville**
70 Hairpin Drive
Rendleman Hall, Room 0232
P.O. Box 1018
Edwardsville, Illinois
62026-1042

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217.524.0565 FAX
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www.illinois.gov/cdb

Sikich LLP
3201 West White Oaks Dr. Suite 102
Springfield, IL 62704

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, Capital Development Board (CDB). 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 CDB's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the CDB has materially complied with the specified requirements listed below.

- A. The CDB 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 CDB 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 CDB 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 CDB 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 CDB on behalf of the State or held in trust by the CDB have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Capital Development Board

SIGNED ORIGINAL ON FILE

Jim Underwood, Executive Director

SIGNED ORIGINAL ON FILE

Paula Sorensen, Chief Financial Officer

SIGNED ORIGINAL ON FILE

Amy Romano, General Counsel

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
FINANCIAL AUDIT
For the Year Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	<u>Report</u>	<u>Reports</u>
Findings	9	6
Repeated findings	1	4
Prior recommendations implemented or not repeated	5	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (GOVERNMENT AUDITING STANDARDS)				
2020-001	14	NEW	Financial Reporting Weaknesses	Material Weakness
2020-002	17	NEW	Inadequate Internal Controls over Census Data	Material Weakness Material Noncompliance
FINDINGS (STATE COMPLIANCE)				
2020-003	20	NEW	Failure to Provide Requested Documentation in a Timely Manner	Noncompliance and Significant Deficiency
2020-004	22	NEW	Weaknesses in Filing Required Reports	Noncompliance and Significant Deficiency

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
FINANCIAL AUDIT
For the Year Ended June 30, 2020

SCHEDULE OF FINDINGS - Continued

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-005	23	2018/ 2006	Weaknesses in Performance of Employee Evaluations	Noncompliance and Significant Deficiency
2020-006	24	NEW	Weaknesses in Internal Control over Travel	Noncompliance and Significant Deficiency
2020-007	26	NEW	Weaknesses in Performing Reconciliations	Noncompliance and Significant Deficiency
2020-008	28	NEW	Weaknesses in Cybersecurity Programs and Practices	Noncompliance and Significant Deficiency
2020-009	30	NEW	Failure to Demonstrate the Completeness and Accuracy of the Report Components	Material Noncompliance and Material Weakness

In addition, the following findings which are reported as current findings relating to *Government Auditing Standards* also meet the reporting requirements for State Compliance.

2020-001	14	NEW	Financial Reporting Weaknesses	Material Weakness Material Noncompliance
2020-002	17	NEW	Inadequate Internal Controls Over Census Data	Material Weakness Material Noncompliance

PRIOR FINDINGS NOT REPEATED

A	33	2018/ 2018	Overstatement of Reappropriated Projects' Accounts Payable and Expenditures
B	33	2018/ 2008	Failure to Publish Required Procurement Information Timely
C	33	2018/ 2016	State Vehicles Not Property Maintained

STATE OF ILLINOIS
 CAPITAL DEVELOPMENT BOARD
 FINANCIAL AUDIT
 For the Year Ended June 30, 2020

SCHEDULE OF FINDINGS - Continued

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
PRIOR FINDINGS NOT REPEATED (CONTINUED)				
D	34	2018/ 2010	Untimely Approval and Payment of Vouchers	
E	34	2018/ 2018	Failure to Return Unexpended Funds for Construction Projects	

EXIT CONFERENCE

The CDB waived an exit conference in a correspondence from Ms. Jennifer Boen, Chief Internal Auditor, on May 6, 2021. The responses to the recommendations were provided by Ms. Jennifer Boen, Chief Internal Auditor, in a correspondence dated May 6, 2021.

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Capital Development Board
State of Illinois, Capital Development Board

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Capital Development Board (CDB) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2020. Management of the CDB is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the CDB's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The CDB 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 CDB 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 CDB 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 CDB 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 CDB on behalf of the State or held in trust by the CDB have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the CDB complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the CDB complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

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

Our examination disclosed material noncompliance with the following specified requirements applicable to the CDB during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as items 2020-001 and 2020-002, the CDB had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviations from the specified requirements described in the preceding paragraph, the CDB complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed other instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-003 through 2020-009.

We considered the effect of these circumstances on our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the CDB, as of and for the year ended June 30, 2020, and the related notes to the financial statements. This report on the CDB's compliance with the specified requirements does not affect our audit report dated May 25, 2021.

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

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

Internal Control Over Compliance

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. *A material weakness in internal control* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-001 and 2020-002 to be material weaknesses.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-003 through 2020-009 to be significant deficiencies.

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

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

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

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the CDB as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated May 25, 2021, which contained an unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the CDB's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 25, 2021. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 and 6 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the CDB. Such information is the responsibility of CDB management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 and 6 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 and 6 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the CDB's basic financial statements as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated January 17, 2020, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The accompanying supplementary information for the year ended June 30, 2019, in Schedule 6 is the responsibility of CDB management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 financial statements. The accompanying supplementary information for the year ended June 30, 2019, in Schedule 6 has been subjected to the auditing procedures applied in the audit of the June 30 2019, basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2019, in Schedule 6 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

The CDB's basic financial statements as of and for the year ended June 30, 2018 (not presented herein), were audited by other auditors whose report thereon dated February 6, 2019, expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The report of the other auditors dated February 6, 2019 stated that the accompanying supplementary information for the year ended June 30, 2018, in Schedule 6 was subjected to the auditing procedures applied in the audit of the June 30, 2018, basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States

of America. In their opinion, the accompanying supplementary information for the year ended June 30, 2018, in Schedule 6 was fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.

The accompanying supplementary information in the Analysis of Operations Section is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
May 25, 2021

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Capital Development Board
State of Illinois

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the State of Illinois, Capital Development Board (CDB), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the CDB's basic financial statements, and have issued our report thereon dated May 25, 2021.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CDB's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2020-002.

Internal Control Over Financial Reporting

Management of the CDB is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered the CDB's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CDB's internal control. Accordingly, we do not express an opinion on the effectiveness of the CDB's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the second paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2020-001 and 2020-002 that we consider to be material weaknesses.

CDB's Responses to the Findings

The CDB's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The CDB's responses was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CDB's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CDB's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
May 25, 2021

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2020

2020-001. **FINDING** (Financial Reporting Weaknesses)

The Capital Development Board (CDB) did not identify or prevent misstatements in the Generally Accepted Accounting Principles (GAAP) reporting packages submitted to the Office of the State Comptroller and the draft financial statements provided to the auditors. Additionally, CDB failed to provide appropriate oversight over certain accounts for which it has fiduciary responsibility.

During the audit of the CDB's June 30, 2020 financial statements, we noted the following errors regarding the reporting of financial information.

- CDB records accounts payable reappropriated projects and related expenditures in its financial statements based on vouchers processed after the fiscal year end. The amounts are pro-rated for the period covering the current fiscal year by applying an estimation multiplier derived from methodologies and historical analyses performed by the CDB. During our testing of the completeness of CDB's accounts payable estimate, we determined CDB failed to record \$10.325 million of liabilities related to fiscal year 2020 processed after June 30, 2020. The failure to recognize these vouchers in its accounts payable calculation resulted in an under accrual of accounts payable in CDB's GAAP reporting forms and draft financial statements, as well as an adjusting entry proposed by the auditors. CDB recorded the adjustment to account for the additional accounts payable at June 30, 2020.
- During our testing of significant journal entries, we noted the following entries were made by the Illinois Office of Comptroller (IOC) during its review and acceptance of CDB's submitted GAAP reporting forms. An error associated with the prior year reporting of transfer activity within the CDB Special Projects Fund (0170) was identified and corrected in fiscal year 2020. Rather than restate the beginning net asset balances within the fund, the correction was recorded as fiscal year 2020 activity as an adjustment of \$5 million to reverse a prior year reimbursement type transaction that was misclassified as a transfer, and prematurely recorded in fiscal year 2019. The Department recorded the adjustment to reverse the entry made during fiscal year 2020 and restate the beginning net assets at July 1, 2019 for this activity.
- CDB allows contractors for projects that meet certain criteria to establish a trust agreement in which the retainage withheld for that project is deposited into a bank account that can only be accessed by CDB. Throughout testing, we noted approximately \$1.8 million in retainage related to one project had been erroneously deposited into the contractor's operating account rather than the retention trust account. The retention trust accounts are reported on CDB's financial statements as cash and cash equivalents in the nonmajor governmental funds. CDB determined this error immaterial and did not revise its financial statements.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2020

The IOC requires State agencies to prepare year-end financial reports (GAAP reporting packages) for each of their funds to assist in the annual preparation of the Statewide financial statements and the CDB's financial statements. GAAP reporting package instructions are specified in the Statewide Accounting Management System (SAMS) Manual, Chapter 27. Furthermore, the State Comptroller Act (Act) (15 ILCS 405/19.5) requires State agencies to report, on or before October 31 each year, all financial information as directed by the Comptroller in order to compile and publish a comprehensive annual financial report in accordance with GAAP. The Act permits the Comptroller to require certain State agencies to submit information before this date.

In accordance with the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), management is responsible for establishing and maintaining a system, or systems, of internal fiscal and administrative controls to provide assurance that, among other things, revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Management is also responsible for establishing a process for preparing reasonable accounting estimates.

In accordance with CDB's Standard Documents for Construction, CDB will retain 10% of each progress payment to project contractors as retainage. Strong management controls, due diligence and fiduciary responsibility require adequate monitoring of retainage payments to ensure they are properly recorded and accounted for.

CDB management stated the errors were due to submission of the GAAP reporting packages prior to receipt of all of the vouchers needed to complete the estimate of accounts payable. In addition, CDB management indicated the errors noted related to the retention trust account were due to remaining difficulties encountered in the transition from the legacy accounting system to the present Enterprise Resource Planning accounting system.

As a result of these errors, CDB's GAAP reporting packages and financial statements were inaccurate and required corrections. (Finding Code No. 2020-001)

RECOMMENDATION

We recommend the CDB implement procedures to ensure GAAP reporting packages and financial statements are prepared in a complete and accurate manner. These procedures should address all elements of CDB financial reporting process.

CDB RESPONSE

CDB accepts the recommendation and continues to make every effort to ensure that GAAP reporting packages and financial statements are prepared in a complete and accurate manner.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2020

Internal controls were not forgotten when CDB staff transitioned to a remote work model under COVID-19. The administrators met daily during March and most of April and designed internal controls to function in the work from home environment. Not all risks could be mitigated such as slow internet speeds and the availability of computer equipment for our staff working from home. As CDB staff were unable to go into the office, these risks caused delays in receiving necessary support timely.

With the above in mind, the under accrual of accounts payable are mostly due to instances related to COVID-19 emergency construction expenditures. To account for construction expenditures, CDB uses a multiplier which is designed to compensate for vouchers received after August; however, due to circumstances surrounding COVID-19, vouchers with service dates prior to 6/30 were not received and/or reviewed and approved until after August. Some of these vouchers were high dollar vouchers specifically related to COVID-19 emergency construction projects, which were time and material based and, in line with CDB's internal control structure required a more detailed review. Normally, CDB's multiplier would be sufficient to cover these expenditures, however, the multiplier was not increased for the increase in emergencies. CDB has reviewed the multiplier and determined the calculation will provide a reasonable estimation of accounts payable.

Concerning the retention trust, CDB uses Enterprise Resource Management (ERP) for the accounting system. Trust payments are payable to the bank and contractor jointly and are to be deposited into the contractor's retention trust account; however, this process was not working as designed. CDB identified the issue through the internal control of the confirmation process which is performed twice a year - December 31st and again on June 30th. CDB chose June 30th as a date in the process to work alongside the external auditors, adding efficiency to the process. CDB has met with the ERP team and continues to work together with them to enhance the ERP. CDB, in an effort to mitigate this known risk, added an additional internal control in July 2019 by adding language to the retention trust agreement which requires the contractor to notify CDB within 7 calendar days if a payment is issued or mailed to the contractor instead of the bank. To further mitigate the risk, as noted by the external auditors, CDB will consider performing the retention trust confirmations quarterly while we work with the ERP team to enhance the system.

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2020-002. **FINDING** (Inadequate Internal Controls over Census Data)

The Capital Development Board (CDB) did not have adequate internal control over reporting its census data and did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the CDB's employees are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans.

During testing, we noted the following:

- 1) The CDB had not performed an initial complete reconciliation of its census data recorded by SERS and CMS to its internal records to establish a base year of complete and accurate census data.
- 2) After establishing a base year, the CDB had not developed a process to annually obtain from SERS and CMS the incremental changes recorded by SERS and CMS in their census data records and reconcile these changes back to the CDB's internal supporting records.
- 3) One of 80 (1%) employees tested did not contribute the proper contribution rate to SERS during Fiscal Year 2019, the census data accumulation year for SERS' actuarial valuation used to prepare the CDB's Fiscal Year 2020 financial statements. We noted the employee was contributing 12.5% of their total compensation under the alternative retirement formula for employees without Social Security, as opposed to 4% of their total compensation under the regular retirement formula for employees with Social Security. We considered the impact of this error and determined it did not materially impact the CDB's financial statements.

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- 4) One of 80 (1%) employees tested had a discrepancy between the employee's compensation where the CDB's records reflected wages of \$4,780 per month as opposed to SRS' records of \$5,067 per month. We considered the impact of this discrepancy and determined it did not materially impact the CDB's financial statements.
- 5) Two of 80 (3%) employees tested did not have documentation supporting the employee's total compensation as determined under the Illinois Pension Code (40 ILCS 5/14-133(a)), as adjustments were posted for longevity pay which the CDB could not substantiate from its own records. We considered the impact of the portion of these employees' total compensation that was unsupported and determined these amounts did not materially impact the CDB's financial statements.

For employers where their employees participate in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants' Audit and Accounting Guide: State and Local Governments (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Further, the Illinois Pension Code (40 ILCS 5/14-133(a)) requires contributions of each employee's total compensation of 4% and 12.5% to SERS for regular retirement formula members covered by Social Security and alternative retirement formula members not covered by Social Security, respectively.

Additionally, the State Records Act (5 ILCS 160/8) requires the CDB make and preserve records containing adequate and proper documentation of its essential transactions to protect the legal and financial rights of the State and of persons directly affected by the CDB's activities.

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the CDB establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

CDB management stated this exception was due to an internal control breakdown found in the review process of entering personnel data including new hires, salary changes, and step increases.

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Failure to ensure census data reported to SERS was complete and accurate could have resulted in a material misstatement of the CDB's financial statements and reduced the overall accuracy of SERS-related pension liabilities, deferred inflows and outflows of resources, and expense recorded by the State and its agencies. In addition, failure to reconcile active members' census data reported to and held by SERS and CMS to the CDB's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the CDB's pension and OPEB balances, which may result in a misstatement of these amounts. (Finding Code No. 2020-002)

RECOMMENDATION

We recommend the CDB implement controls to ensure employee contributions to SERS are complete, accurate, and in accordance with the Illinois Pension Code. In addition, the CDB should implement controls to ensure total compensation paid to each employee are fully documented and supported within the CDB's records.

Further, we recommend the CDB work with SERS and CMS to develop an annual reconciliation process of its active members' census data from its underlying records to a report from each plan of census data submitted to the plan's actuary. After completing an initial full reconciliation, the CDB may limit the annual reconciliations to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods.

CDB RESPONSE

CDB accepts the recommendations made by the external audit team. Prior to the OPEB/SERS engagement, CDB recognized internal control weaknesses and began taking corrective actions such as those recommended. As of the date of this report, CDB has made many improvements in the internal control structure in Human Resources including running monthly reconciliation reports.

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2020-003. **FINDING** (Failure to Provide Requested Documentation in a Timely Manner)

The Capital Development Board (CDB) did not provide all requested documentation to the auditors in a timely manner.

As is necessary in a compliance examination, we made numerous requests of the CDB during our fieldwork. Two hundred and fifty-seven (257) specific written requests for information were made to the CDB for documentation to perform our testing. Requests were routed through one employee designated as the audit liaison, as requested by the CDB. While the employee ensured requests were sent through to the appropriate personnel, and conducted follow-ups, one request was never returned to the auditors by various CDB personnel. Documents related to 122 (47%) requests were provided after the date they were requested as noted below:

Days Received After the Due Date of Request	Number of Items
11 to 30	63
31 to 60	28
61 to 90	17
90 to 120	3
Over 120	11
Total	122

The request for documentation never provided by the CDB was one request for affirmation of cause statements for potential findings.

State agencies are required by law to perform specific duties and responsibilities. Testing of items such as the above provides evidence of the CDB’s performance of those duties and feedback to the General Assembly regarding the CDB’s compliance with various statutory requirements.

The Illinois State Auditing Act (30 ILCS 5/3-12) states at the request of the Auditor General, each State agency shall, *without delay* (emphasis added) make available to the Auditor General or his or her designated representative any record or information requested.

CDB management indicated they were unable to provide requested information timely, and/or in its entirety due partly to staff adjusting to working remotely due to the COVID-19 pandemic along with time constraints and competing priorities.

Without being provided support for testing related to the above items, we were unable to determine if the CDB was performing all of its required duties and responsibilities, as noted in numerous findings throughout the CDB Compliance Report. (Finding Code No. 2020-003)

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RECOMMENDATION

We recommend the CDB submit requests to auditors in a timely manner and ensure that any requested documents are provided in their entirety.

CDB RESPONSE

CDB accepts this recommendation. As stated in response to 2020-001 the COVID-19 pandemic caused CDB to require staff to work remotely. The remote work caused paper processes to quickly be re-designed to allow for a paperless, digital work environment. However, FY 2019 and much of FY 2020 documentation was still paper. In consideration of the health and well-being of our external audit partners as well as of our staff, CDB determined to gather and scan all the paper documents requested by the external auditors instead of meeting in person to exchange paper documents. This took a tremendous amount of time. During the GAAP and Financial Reporting season, CDB was still working remotely using home office equipment and a virtual connection application which increased the difficulty of reviewing and completing all the information and statements required in a timely manner. CDB communicated these issues to our external audit partners. To provide a secure file transfer system during this remote environment, CDB partnered with the external auditors and began using a request portal. This system provided an excellent way to share documentation, however, this did not help with all the time required to convert paper documentation to electronic.

Finally, due to learning to work in a remote environment, there was an overall lack of communication between CDB and our external audit partners. During the audit, the benefit of having an in office, face to face conversation that provided a quick understanding of what was needed was lost. The administrators at CDB are working to schedule monthly external audit meetings that will ensure open communication is restored. CDB will ensure all divisions have a representative with access to the request portal to upload requested documentation.

AUDITOR'S COMMENT

During fieldwork, the auditors requested periodic status meetings, however the request was declined by CDB. Additionally, auditors were in daily contact with CDB during the critical audit testing periods, via email, phone, and virtual meetings.

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2020-004. **FINDING** (Weaknesses in Filing Required Reports)

The Capital Development Board (CDB) failed to file required reports in a timely manner. We noted the following:

- The CDB did not file an annual report on the bidding, award, and performance of all single prime projects.

The Illinois Procurement Code (30 ILCS 500/30-30) requires the Capital Development Board to submit an annual report to the General Assembly and Governor on the bidding, award, and performance of all single prime projects.

- The CDB submitted an annual report for fiscal year 2018 on April 12, 2019. The report was due December 31, 2018. It was submitted 102 days late. The CDB could not provide documentation of the submission of an annual report for fiscal year 2019.

The State Finance Act (30 ILCS 105/3a), requires the annual report to be submitted to the Governor no later than 10 days preceding each regular session of the General Assembly. The fiscal year 2019 report was due on December 31, 2019 as the General Assembly convened on January 9, 2020.

The CDB management indicated these deficiencies were due to oversight.

Failure to timely submit required reports represents noncompliance with statutory requirements and impedes the Governor and General Assembly's oversight functions. (Finding Code No. 2020-004)

RECOMMENDATION

We recommend the CDB comply with its statutory requirements and submit all required reports on a timely basis.

CDB RESPONSE

CDB accepts the recommendation. CDB will establish additional preventative controls, such as an agency calendar with important due dates, to ensure the Single Prime report as well as the annual reports are completed timely.

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2020-005. **FINDING** (Weaknesses in Performance of Employee Evaluations)

The Capital Development Board (CDB) did not complete employee performance evaluations or perform them in a timely manner.

During our testing of 12 employee personnel files, we noted five (42%) employees did not receive performance evaluations in at least one of the periods under examination. In addition, three (25%) employees did not receive timely evaluations during the period. The evaluations were performed 132 to 682 days after the last day of the employee's performance review period.

This condition was first noted during the compliance examination for the two years ended June 30, 2006. Sufficient corrective action has not been implemented by the CDB to ensure employee performance evaluations are completed and performed timely.

The CDB Personnel Policies and Procedures Chapter 16 - Performance Appraisal requires evaluations to take place no less than every twelve months. The Illinois Administrative Code (80 Ill. Admin. Code 302.270) (Code) requires performance records to include an evaluation of employee performance prepared by each agency with such evaluation performed not less often than annually.

The CDB management stated, as in the prior examination, that the exceptions noted were due to supervisors not responding to reminder notices sent by the CDB Personnel Department during the monitoring process.

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Without timely completion of an employee performance evaluation, the employee would not be provided with formal feedback or assessment of his or her performance and areas for improvements, and current year's performance goals and objectives may not be identified and communicated in a timely manner. Further, employee performance evaluations should serve as a foundation for salary adjustments, promotions, demotions, discharges, layoffs, recalls, or reinstatement decisions. (Finding Code No. 2020-005, 2018-004, 2016-004, 2014-004, 12-4, 10-3, 08-3, 06-6)

RECOMMENDATION

We recommend the CDB review the annual evaluation process and ensure timely completion of annual performance evaluations for all employees. Immediate supervisors should be held responsible for completing these on a timely basis.

CDB RESPONSE

CDB accepts the recommendation and will establish additional monitoring controls in Human Resources to ensure all evaluations are performed timely.

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2020-006. **FINDING** (Weaknesses in Internal Control over Travel)

The Capital Development Board (CDB) did not exercise adequate controls over travel expenditures. In addition, it did not submit one of its Travel Headquarters Reports (Form TA-2) to the Legislative Audit Commission timely.

During our testing of 40 travel vouchers, we noted the following exceptions:

- One (3%) voucher, totaling \$133, was not in accordance with the travel allowances. The voucher included a hotel stay in excess of allowed pricing and excess lodging without supporting approval.

The CDB Travel Policy states that lodging rates as cited in the CMS travel policy manual, “A Travel Guide for State of Illinois Employees” are the maximum allowed. It is the responsibility of the employee to request the lowest available rate when making reservations.

- One (3%) vouchers, totaling \$44, were not supported by proper documentation, i.e. travel and lodging receipts/support.

The CDB Travel Policy states all claims by CDB employees for reimbursement of travel expenses must be submitted on authorized reimbursement receipts, prepared in ink or typed, and signed by the employee and immediate supervisor.

- One (3%) voucher, totaling \$105, was not properly completed, specifically the arrival times and destination/departure destination sections were not properly completed.

The CDB Travel Policy states travel by CDB employees be made by the most reasonable and economical means.

- Six (15%) vouchers, totaling \$5,150, were not submitted for approval by the supervisor on a timely basis.

Internal Revenue Service (IRS) Publication 535, *Business Expenses*, states employees receiving travel reimbursements must have paid or incurred deductible expenses while performing employment services, adequately account for the expenses within a reasonable period of time, generally defined by Publication 535 as within 60 days after the expenses were paid or incurred, and returned any excess reimbursements within a reasonable period of time. If the employee meets all three tests, the employee is under an accountable plan and the reimbursements are not included as wages on the employee’s Form W-2. If the employee fails any of the tests, the employee is under a nonaccountable plan and all amounts paid as reimbursements are reported as wages on the employee’s Form W-2, subject to income tax withholdings, Social Security, Medicare, and unemployment taxes. As noted in the State Comptroller’s Accounting Bulletins 134 and 135, the State Comptroller recognizes the 60 day rule noted in Publication 535.

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- Three (8%) vouchers, totaling \$3,588, were not approved within 30 days after receipt. The vouchers were approved between 2 and 25 days late.

The Illinois Administrative Code (74 Admin. Code 900.70) requires an agency to approve proper bills or deny bills with defects, in whole or in part, within 30 days after the receipt. Vendor bills denied during this 30 day period shall be assigned a new date of receipt when a corresponding proper bill is subsequently received.

- Additionally, the CDB submitted its Form TA-2, due January 15, 2020, on January 24, 2020, nine days late.

The State Finance Act (30 ILCS 105/12-3) requires each State agency to file reports of all its officers and employees for whom official headquarters have been designated at any location other than at which their official duties require them to spend the largest part of their working time. The reports shall be filed with the Legislative Audit Commission no later than each July 15 for the period from January 1 through June 30 of that year and no later than each January 15 for the period from July 1 through December 31 of the preceding year.

The CDB management stated exceptions were due to CDB employees' oversight and error in the application of the travel policy and submission requirements related to the Form TA-2.

Noncompliance with the CDB and State travel requirements could result in improper expenditure of State funds. Failure to file a timely Form TA-2 decreases the effectiveness of oversight controls and results in noncompliance with State statute. (Finding Code No. 2020-006)

RECOMMENDATION

We recommend the CDB establish and enforce effective controls over travel. Additionally, we recommend the CDB file its Form TA-2 in a timely manner.

CDB RESPONSE

CDB accepts the recommendation and will review and update procedures as necessary to enforce timely submission and approval of travel vouchers. CDB will also ensure documentation that travel vouchers are supported with all necessary documentation. In addition, CDB will make every effort to file the TA-2 forms timely.

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2020-007. **FINDING** (Weaknesses in Performing Reconciliations)

The Capital Development Board (CDB) had weaknesses in performing reconciliations of contracts, obligations, revenues and appropriations to the Illinois Office of Comptroller (IOC) records.

We noted the following exceptions as a result of our testing of reconciliations performed by the CDB during the examination period:

- During our testing of the CDB’s Monthly Appropriation Status Report (SB01) reconciliations, we noted one of four reconciliations (25%) tested were not performed within 60 days of month end as required by the Statewide Accounting Management System (SAMS) (Procedure 07.30.20). The reconciliation was performed 214 calendar days late.
- During our testing of the CDB’s Fiscal Year 2020 Monthly Revenue Status Report (SB04), we inquired with the CDB about six unusually old reconciling items totaling \$569,869 ranging from July 24, 2019 to October 15, 2019. The CDB stated many of these were due to difficulties in using the State’s Enterprise Resource Planning accounting system.

SAMS (Procedure 07.30.20) states agency reconciliations are the primary control that ensure the accuracy and proper handling of financial information. Agencies must reconcile to the SAMS on a monthly basis and notify the IOC of any irreconcilable differences so that necessary corrective action can be taken to locate the differences and correct the accounting records. These reconciliations must be completed within 60 days of the month end. The IOC provides each agency which has had activity during the month with up to seven reconciliation reports. SAMS identifies the following key reports for agency reconciliations:

- Monthly Object Expense/Expenditures by Quarter – Report SA02 (Procedure 07.30.21)
- Monthly Appropriation Transfers Report – Report SB03 (Procedure 07.30.24)
- Monthly Cash Report – Report SB05 (Procedure 09.40.10)
- Monthly Appropriation Status – Report SB01 (Procedure 11.40.10)
- Monthly Agency Contract Report – Report SC14 (Procedure 15.30.10)
- Monthly Obligation Activity Report – Report SC15 (Procedure 15.30.20)
- Monthly Revenue Status – Report SB04 (Procedure 25.40.10)

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The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, to provide assurance that revenues, expenditures and transfers of assets, resources, or fund applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

The State Records Act (5 ILCS 160/8) requires the CDB to make and preserve records containing adequate and proper documentation of the functions and procedures of the CDB.

The CDB management stated the noted errors were caused by oversight, inadequate resources, and failure to coordinate correction with the Department of Innovation and Technology (DoIT) related to old reconciling items the CDB cannot correct on its own.

Failure to timely reconcile the CDB's records to the Comptroller's records represents noncompliance with SAMS and could result in incomplete or inaccurate financial information. (Finding Code No. 2020-007)

RECOMMENDATION

We recommend the CDB strengthen internal controls over monthly reconciliations to ensure they are performed in accordance with SAMS. In addition, we recommend the CDB communicate with DoIT to correct reconciling items which should be written off in a timely manner.

CDB RESPONSE

CDB accepts the recommendation. CDB will ensure reconciliations are performed timely. Also, CDB fiscal continues to work with the Enterprise Resource Management team at DoIT to correct and clear all old reconciling items.

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2020-008. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Capital Development Board (CDB) had not implemented adequate internal controls related to cybersecurity programs and practices.

As a result of the CDB's mission to manage the State's building and capital improvement program, the CDB maintains computer systems that contain confidential or personal information such as names, addresses, and Social Security numbers of the citizens of the State.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the CDB's cybersecurity program, practices, and control of confidential information, we noted the CDB had not:

- Developed a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Developed a project management framework to ensure new applications are adequately developed and implemented in accordance with management's expectations.
- Performed a comprehensive risk assessment to identify and classify data to ensure adequate protection of confidential or personal information most susceptible to attack.
- Established adequate access provisioning policies and procedures. During testing, we found annual reviews of access rights were not performed on all applications.
- Developed policies and procedures for reviewing and monitoring security implementation and violations.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well-managed controls to protect computer systems and data.

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CDB management indicated they were not aware they needed a specific agency security program, including access provisioning policies and procedures or project management framework, as they do not have Information Technology (IT) staff and rely on Department of Innovation and Technology for IT operations.

Weaknesses in cybersecurity programs and practices could result in unidentified risks and vulnerabilities and ultimately lead to the accidental or unauthorized disclosure of confidential or personal information. (Finding Code No. 2020-008)

RECOMMENDATION

The CDB has the ultimate responsibility for ensuring confidential information is protected from accidental or unauthorized disclosure. Specifically, we recommend the CDB:

- Perform a comprehensive risk assessment to identify and classify data to ensure adequate protection of confidential or personal information most susceptible to attack. The CDB should evaluate identified risks and implement appropriate controls to reduce the risk.
- Establish and communicate a security program, including formal security related policies and procedures as well as a project management framework and clearly defined responsibilities over the security of the CDB's computer programs and data, to manage and monitor the regulatory, legal, environmental and operational requirements.
- We recommend the CDB establish adequate access provisioning policies and procedures including monitoring of security events. System access reviews should be performed at least annually to ensure access privileges remain appropriate.

CDB RESPONSE

CDB accepts the recommendation. CDB has established monthly meetings with the Department of Innovation and Technology (DoIT) and looks forward to continued collaboration to ensure best practices are implemented and adopted.

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2020-009. **FINDING** (Failure to Demonstrate the Completeness and Accuracy of the Report Components)

The Capital Development Board (CDB) did not have adequate internal controls to demonstrate the schedules and components (report components) within the CDB's Compliance Examination Report were complete and accurate.

Due to changes in independence requirements effective June 30, 2020, the Office of the Auditor General (OAG) now requires auditees, without auditor assistance, to prepare the report components comprising the Supplementary Information for State Compliance Purposes usually found within the OAG's compliance reports. To help facilitate this change, the OAG published guidance on its website for auditees to follow in preparing these report components. While we do not express an opinion, a conclusion, or provide any assurance on these report components, we read them to identify potential errors based on our knowledge of the auditee and, where possible, compare or reconcile the information to the auditee's records examined during the compliance examination. If we identify any potential errors, we bring the matter to the attention of the auditee's management to, ideally, either correct the error or demonstrate why the disclosure is complete and accurate.

During the course of this examination, we noted the CDB's internal controls were inadequate to both (1) prepare the report components and (2) demonstrate the report components the CDB management prepared were complete and accurate. Specifically, we noted the following:

- The Fiscal Year 2019 *Schedule of Appropriations, Expenditures, and Lapsed Balances* was unable to be properly completed by the CDB management due to its inability to provide the auditors with satisfactory supporting documentation for a difference noted. Consequently, the related *Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances* and *Comparative Schedule of Net Expenditures by Major Activity* were also not properly completed.
- The *Analysis of Significant Variations in Expenditures* and *Analysis of Significant Variations in Lapse Period Spending* were initially provided based upon inaccurately prepared schedules, and not subsequently corrected. As a result, the schedules were not included within the CDB's Compliance Examination Report.
- The CDB's *Comparative Schedule of Cash Receipts and Deposits into the State Treasury* was unable to be properly completed by the CDB management from their own records due to its inability to properly reconcile its cash receipts to deposits remitted to the Treasury, or provide the auditors with satisfactory explanations for differences noted. See also Finding No. 2020-007. The *Analysis of Significant Variations in Receipts* was provided based upon the inaccurately prepared schedule, thus not included within the CDB's Compliance Examination Report.

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- The *Analysis of Operations (Functions and Planning)* prepared by the CDB appeared to omit disclosures, including (1) management’s analysis of the meaning of certain key financial, program, and statistical elements, including the prioritized goals and priorities that were to have been reviewed and analyzed during each fiscal year and reported to the Office of Comptroller for preparation of the Public Accountability Report as required by the Civil Administrative Code of Illinois (State Budget Law) (15 ILCS 20/50-25), and (2) significant operational challenges that existed at the end of the examination period, including backlogs, and management’s plan to address the problem.

As a result of these deficiencies, these report components were excluded from the CDB’s Compliance Examination Report.

Good internal controls over compliance facilitate the preparation of complete and accurate report components and allow for the resolution, where necessary, of any potential errors presented to management by independent accountants examining the CDB.

The CDB officials indicated the deficiencies in accurately preparing the report components were due to a lack of necessary resources and competing priorities during staff working remotely due to the COVID-19 pandemic.

Compliance examinations stress the fundamentals of governmental accountability, including providing transparency about the CDB’s fiscal and administrative controls and whether the CDB’s resource utilization was efficient, effective, and in compliance with applicable law. Failure to prepare accurate and complete report components hinders the ability of users of the CDB’s Compliance Examination Report to obtain additional analysis of the CDB’s operations. (Finding Code No. 2020-009)

RECOMMENDATION

We recommend the CDB implement controls to ensure report components are complete and accurately prepared in future compliance examinations.

CDB RESPONSE

The Capital Development Board made every effort to prepare the required report components according to the guidance provided by the Auditor Generals’ office. CDB was notified on August 5, 2020 that CDB would be responsible for preparing these report components without the assistance from the OAG or Special Assistant Auditors. New guidance dated *September 2020* along with examples were provided on the OAG’s website. Of the 23 potential report components and schedules, 16 were applicable to CDB, most of which required information for both fiscal years, FY19 and FY20. CDB will ensure that report components are complete and accurate in future compliance examinations.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

AUDITOR’S COMMENT

The auditors made every attempt to provide guidance regarding report component preparation while still maintaining independence as required by the *Generally Accepted Governmental Auditing Standards* effective June 30, 2020. CDB’s responsibilities regarding the report components were communicated during the entrance conference on May 7, 2020.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2020

A. **FINDING** (Overstatement of Reappropriated Projects' Accounts Payable and Expenditures)

In the audit of the year ended June 30, 2018, the Capital Development Board (CDB) did not identify or prevent misstatements in the Generally Accepted Accounting Principles (GAAP) reporting package submitted to the Office of Comptroller and the draft financial statements provided to the auditor. The CDB records the accounts payable reappropriated projects and related expenditures in its financial statements based on vouchers processed after the fiscal year. The amounts are pro-rated for the period covering the current fiscal year by applying an estimation multiplier derived from methodologies and historical analyses performed by the CDB. During testing of the accounts payable for reappropriated projects for the Capital Development Fund (Fund 0141), the auditors noted the CDB did not properly prorate the base amounts used for estimation relating to the number of service days in fiscal year 2018.

During the audit of the year ended June 30, 2019, our testing of the CDB's accounts payable appropriated projects and related expenditures noted no such errors in the calculation. The base amounts were properly prorated and included the service days relating to fiscal year 2019. (Finding Code 2018-001)

B. **FINDING** (Failure to Publish Required Procurement Information Timely)

During the previous examination, the CDB did not fully comply with the Illinois Procurement Code's provisions for publishing procurement information in the Illinois Procurement Bulletin.

During the current examination, the CDB changed its policy to allow the CDB to upload the draft report before the final report has been reviewed. We noted the CDB posted the draft Business Enterprise Reports on the Illinois Procurement Bulletin in a timely manner. (Finding Code 2018-002, 2016-002, 2014-002, 12-3, 10-2, 08-2).

C. **FINDING** (State Vehicles Not Properly Maintained)

During the previous examination, the CDB did not properly maintain its State vehicles.

During the current examination, our sample testing indicated improvements had been made. However, we did note immaterial conditions of noncompliance, which will be reported in the CDB's *Report of Immaterial Findings*. (Finding Code 2018-003, 2016-003)

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

D. **FINDING** (Untimely Approval and Payment of Vouchers)

During the previous examination, the CDB did not timely process vouchers.

During the current examination, our sample testing indicated the CDB did not timely approve travel vouchers. This noncompliance is reported in Finding No. 2020-006. (Finding Code 2018-005, 2016-006, 2014-005, 12-7, 10-7)

E. **FINDING** (Failure to Return Unexpended Funds for Construction Projects)

During the previous examination, the CDB failed to return unexpended funds for completed projects.

During the current examination, our testing indicated the CDB had returned all unexpended funds noted in the prior examination. We did not note any noncompliance related to unexpended funds for construction projects in our sample testing. (Finding Code 2018-006)

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures		Approximate Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Approximate Balances Lapsed September 30, 2020
			July 1 to September 30, 2020	September 30, 2020			
Public Acts 101-0007; 101-0029 FISCAL YEAR 2020							
Administration - Appropriated Funds							
Capital Development Fund - 141	\$ 27,470,400	\$ 17,992,558	\$ 54,603	\$ 18,047,161	\$ -	\$ 9,423,239	
Capital Development Board	4,100,000	1,960,994	264,754	2,225,748	-	1,874,252	
Revolving Fund - 215	600,000	-	-	-	-	600,000	
School Infrastructure Fund - 568							
Subtotal Administration - Appropriated Funds	\$ 32,170,400	\$ 19,953,552	\$ 319,357	\$ 20,272,909	\$ -	\$ 11,897,491	
Construction - Appropriated Funds							
Capital Development Fund - 141	\$ 8,357,961,867	\$ 199,746,696	\$ -	\$ 199,746,696	\$ 8,157,185,216	\$ 1,029,955	
School Construction Fund - 143	296,687,432	3,105,631	-	3,105,631	293,581,801	-	
CDB Contributory Trust - 617	7,931,137	417,795	-	417,795	7,513,343	(1)	
Build Illinois Bond Fund - 971	1,202,874,305	5,179,504	-	5,179,504	1,197,694,803	(2)	
Rebuild Illinois Projects - 972	50,000,000	-	-	-	50,000,000	-	
Subtotal Construction - Appropriated Funds	\$ 9,915,454,741	\$ 208,449,626	\$ -	\$ 208,449,626	\$ 9,705,975,163	\$ 1,029,952	
GRAND TOTAL - ALL APPROPRIATED FUNDS	\$ 9,947,625,141	\$ 228,403,178	\$ 319,357	\$ 228,722,535	\$ 9,705,975,163	\$ 12,927,443	

Construction - Appropriated Funds							
Public Acts 101-0007; 101-0029							
Appropriated Funds:							
Capital Development Board	\$ 4,160,389,079	\$ 110,716,210	\$ -	\$ 110,716,210	\$ 4,049,672,876	\$ -	(7)
Department of Central Management Services	224,658,995	1,121,704	-	1,121,704	223,537,292	-	(1)
Department of Agriculture	23,190,620	5,652,143	-	5,652,143	17,538,477	-	-
Chicago State University	118,356,874	72,630	-	72,630	118,284,245	-	(1)
Eastern Illinois University	147,785,468	2,199,861	-	2,199,861	145,585,609	-	(2)
Governor's State University	33,450,000	141,040	-	141,040	33,308,960	-	-
Northeastern Illinois University	132,280,845	13,172	-	13,172	132,267,673	-	-
Department of Natural Resources	58,409,112	155,498	-	155,498	58,253,615	-	(1)
Department of Juvenile Justice	78,245,760	3,705,266	-	3,705,266	74,540,498	-	(4)
Department of Corrections	315,482,395	13,192,417	-	13,192,417	302,289,986	-	(8)
Department of Corrections, New Facilities	18,614,830	597,637	-	597,637	18,017,194	-	(1)
Western Illinois University	222,116,200	-	-	-	222,116,200	-	-

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF APPROPRIATIONS, REAPPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures		Approximate Total Expenditures 15 Months Ended September 30, 2020	Balances		Approximate Balances Lapsed September 30, 2020
			July 1 to September 30, 2020	September 30, 2020		Reappropriated July 1, 2020	September 30, 2020	
Secretary of State - Capital Complex	\$ 95,000,000	\$ 292,809	\$ -	\$ -	\$ 292,809	\$ 94,707,192	\$ -	(1)
Illinois State University	198,326,306	-	-	-	-	198,326,306	-	-
Historic Preservation	1,284,393	23,227	-	-	23,227	1,261,167	-	(1)
Abraham Lincoln Presidential Library and Museum	3,000,000	-	-	-	-	3,000,000	-	-
Department of Human Services	71,546,511	2,424,581	-	-	2,424,581	69,121,931	-	(1)
Northern Illinois University	140,540,476	287,117	-	-	287,117	140,253,361	-	(2)
Board of Higher Education	400,000,000	-	-	-	-	400,000,000	-	-
Southern Illinois University	294,434,444	512,574	-	-	512,574	293,921,872	-	(2)
Department of Military Affairs	10,749,969	686,822	-	-	686,822	10,063,149	-	(2)
Mathematics and Science Academy	19,471,385	114,631	-	-	114,631	19,356,755	-	(1)
University of Illinois	1,298,441,257	6,531,148	-	-	6,531,148	1,290,880,113	-	1,029,996
Department of Public Health	126,356,700	-	-	-	-	126,356,700	-	-
Illinois Community College Board	735,792,918	8,125,372	-	-	8,125,372	727,667,552	-	(6)
Chicago Public School District 299	14,500,000	-	-	-	-	14,500,000	-	-
Illinois State Board of Education - Philip J Rock Center	6,500,000	-	-	-	-	6,500,000	-	-
Department of Revenue	4,844,414	355,376	-	-	355,376	4,489,039	-	(1)
Department of State Police	122,162,492	655,420	-	-	655,420	121,507,072	-	-
Department of Veteran's Affairs	293,499,114	43,497,879	-	-	43,497,879	250,001,236	-	(1)
School Construction Program	405,107,432	3,105,631	-	-	3,105,631	402,001,802	-	(1)
Early Childhood Construction Grants	140,916,752	4,269,461	-	-	4,269,461	136,647,291	-	-
Total Construction - Appropriated Funds	\$ 9,915,454,741	\$ 208,449,626	\$ -	\$ -	\$ 208,449,626	\$ 9,705,975,163	\$ -	1,029,952
Non-appropriated Funds:								
CDB Special Projects Fund - 170		\$ 286,001	\$ -	\$ -	\$ 286,001			
School Infrastructure Fund - 568		9,954,000	-	-	9,954,000			
CDB Contributory Trust Fund - 617		12,968,510	-	-	12,968,510			
Total Construction - Non-Appropriated Funds		\$ 23,208,511	\$ -	\$ -	\$ 23,208,511			
TOTAL CONSTRUCTION ACTIVITIES		\$ 231,658,137	\$ -	\$ -	\$ 231,658,137			
GRAND TOTAL - ALL FUNDS		\$ 251,611,689	\$ 319,357	\$ -	\$ 251,931,046			

Notes:

1. Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from CDB's records and have been reconciled to the State Comptroller's records as of September 30, 2020.
2. Per Accounting Bulletin 239, all vouchers paid from re-appropriated accounts are due to the Comptroller by June 19, 2020. Lapse period spending is not allowed on accounts that are re-appropriated. CDB treats all construction vouchers the same as re-appropriated accounts; therefore, there are no lapse period Construction expenditures.
3. Expenditure amounts are vouchers approved for payment by CDB and submitted to the State Comptroller for payment to vendor.
4. Approximate lapse period expenditures do not include interest payments approved for payment by CDB and submitted to the Comptroller after September.
5. Balances lapsed represents lapsed appropriations less reappropriations to subsequent fiscal years for the CDB.
6. Credit balances are a result of rounding.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
SCHEDULE OF CHANGES IN PROPERTY
FOR THE TWO YEARS ENDED JUNE 30, 2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
FISCAL YEAR 2020					
Property					
Equipment	\$ 786,773	\$ 9,427	\$ 469	\$ 66,898	\$ 728,833
Total	<u>\$ 786,773</u>	<u>\$ 9,427</u>	<u>\$ 469</u>	<u>\$ 66,898</u>	<u>\$ 728,833</u>
Capital Leases					
Equipment	\$ 27,298	\$ 6,229	\$ -	\$ -	\$ 33,527
Total	<u>\$ 27,298</u>	<u>\$ 6,229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,527</u>
Construction in Progress					
Construction in Progress	\$ 141,502,568	\$ 177,313,932	\$ -	\$ 71,632,989	\$ 247,183,511
Total	<u>\$ 141,502,568</u>	<u>\$ 177,313,932</u>	<u>\$ -</u>	<u>\$ 71,632,989</u>	<u>\$ 247,183,511</u>
FISCAL YEAR 2019					
Property					
Equipment	\$ 1,004,400	\$ 54,681	\$ 34,397	\$ 237,911	\$ 786,773
Total	<u>\$ 1,004,400</u>	<u>\$ 54,681</u>	<u>\$ 34,397</u>	<u>\$ 237,911</u>	<u>\$ 786,773</u>
Capital Leases					
Equipment	\$ -	\$ 27,298	\$ -	\$ -	\$ 27,298
Total	<u>\$ -</u>	<u>\$ 27,298</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,298</u>
Construction in Progress					
Construction in Progress	\$ 66,255,808	\$ 128,220,669	\$ 2,000	\$ 52,971,909	\$ 141,502,568
Total	<u>\$ 66,255,808</u>	<u>\$ 128,220,669</u>	<u>\$ 2,000</u>	<u>\$ 52,971,909</u>	<u>\$ 141,502,568</u>

Note 1: The balances were obtained from CDB's records and reconciled to property reports (C-15 Agency Report of State Property) submitted to the Office of State Comptroller for the years ended June 30, 2020 and June 30,

Note 2: This summary schedule was prepared using State property records required by the Illinois Administrative Code. The capitalization policy in the Code is different than the capitalization policy established by the State Comptroller for financial reporting in accordance with generally accepted accounting principles.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
NUMBER OF EMPLOYEES
(Unaudited)
For the Fiscal Year Ended June 30,

<u>AVERAGE FULL-TIME EMPLOYEES</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>Executive</u>			
Staff	5	5	4
Administrative Services	1	1	2
Capital Programs	6	5	5
Fair Employment Practices Division	8	6	6
Fiscal	6	6	6
Information Systems	-	1	6
Legislative Affairs	-	1	2
Personnel	2	2	2
Quality Based Selection	5	5	5
Total Executive	<u>33</u>	<u>32</u>	<u>38</u>
<u>Contract Administration - Staff</u>	<u>11</u>	<u>10</u>	<u>9</u>
<u>Construction Administration</u>			
Staff	4	3	3
Professional Services	20	18	18
Regions (3)	40	34	35
Total Construction Administration	<u>64</u>	<u>55</u>	<u>56</u>
Legal Counsel - Staff	<u>8</u>	<u>8</u>	<u>8</u>
Auditing	<u>1</u>	<u>1</u>	<u>1</u>
Total Full-Time Equivalent Employees	<u><u>117</u></u>	<u><u>106</u></u>	<u><u>112</u></u>

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

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
PERFORMANCE INDICATORS
For the Years Ended June 30,
(Unaudited)

The following is a listing of various performance indicators and other statistics:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Construction expenditures	\$ 231,658,137	\$ 190,399,366	\$ 150,832,739
Personnel expenditures	9,685,668	9,770,278	9,038,232
Administrative expenditures	10,587,241	11,144,076	9,253,879
TOTAL EXPENDITURES	<u>\$ 251,931,046</u>	<u>\$ 211,313,720</u>	<u>\$ 169,124,850</u>
Disbursement of federal funds received from agency grants	\$ 6,683,169	\$ 5,984,188	\$ 4,250,530
Total receipts	\$ 20,843,719	\$ 30,668,716	\$ 17,251,207
Construction appropriations and reappropriations*	\$ 5,185,088,694	\$ 2,821,410,745	\$ 1,264,269,348
Total number of projects	1,032	817	493
Average appropriation per project	\$ 5,024,311	\$ 3,453,379	\$ 2,564,441
Average expenditures per project	\$ 224,475	\$ 233,047	\$ 305,949
Number of project managers	36	29	25
Average projects per manager	29	28	20
Average number of employees	117	106	112
Average personnel cost	\$ 82,783	\$ 92,172	\$ 80,699
Number of construction vouchers processed	2,435	2,089	1,716
Average construction voucher amount	\$ 95,137	\$ 91,144	\$ 87,898
Number of receipts processed	653	456	371
Average receipt amount	\$ 31,920	\$ 67,256	\$ 46,499
Number of projects awarded	377	236	176
Professional contracts awarded	251	136	56
Contractor contracts awarded	207	190	263
Administrative costs per project	\$ 10,259	\$ 13,640	\$ 18,771
Personnel costs per project	\$ 9,385	\$ 11,959	\$ 18,333

* Included in the amounts are contributions from local sources and other agencies not appropriated to CDB, but CDB includes for project budget purposes.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
DISCLOSURE OF EMERGENCY PURCHASES
For the Two Years Ended June 30, 2020
(Not Audited)

Fiscal Year 2020

Prevent or Minimize Disruption to Critical State Services

CDB Project No.: 321-015-099/Choate Mental Health Ctr. – Statewide Processing Ctr.

On August 30, 2019, the Centers for Medicare and Medicaid Services (Federal CMS) approved a Corrective Action Plan (CAP) submitted by the Illinois Department of Healthcare and Family Services (HFS) in response to deficiencies outlined in December 2018 and February 2019 Federal inspections. The CAP is to correct areas where the State of Illinois is out of compliance with Federal Medicaid laws for, among other reasons, failure to determine eligibility and renewals of eligibility within required time-frames (specifically, HFS as the State Medicaid Agency and the Illinois Department of Human Services (DHS), the agency that makes determinations on public benefits). This CAP includes a plan to hire a significant number of new staff and a timetable for eliminating the backlog. In order to house the new staff, DHS has asked that CDB procure vendor(s) under an emergency declaration to renovate the basement of Oak Hall located at the Choate Mental Health and Development Center in Anna, IL, into a Statewide Processing Center (SPC). This SPC will be occupied with staff who will handle the millions of back-end tasks in the Integrated Eligibility System (IES) which are necessary to complete in order to get recipients public benefits. Additionally, this SPC will allow the existing offices to provide customer support while making sure the back-end tasks are completed, and benefits are given to everyone in a timely manner. However, the current obstacle is the lack of physical space in existing offices to house the new staff, specifically the new staff for the SPC. It is imperative that office space for the new employees is provided as soon as possible so these employees can tackle and eliminate the large backlog. As of August 2019, the number of backlogged applications is at approximately 130,000 applications with approximately 100,000 overdue by Federal standards. Not only is the State of Illinois under a CAP from Federal CMS, but we are also under a CAP from the United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) on SNAP benefits (for timeliness issues). Any further delays in eliminating these backlogs will not be tolerated by Federal CMS, Federal FNS, State legislators, advocates and stakeholders, or the community we serve. In addition, the significant backlogs of applications also represents a significant potential loss of Federal resources that the State of Illinois is otherwise entitled to. Based on a backlog of late determination of Medicaid eligibility of 100,000 cases, recent expenses per enrollee, and current Federal reimbursement rates, the State is potentially forgoing up to approximately \$220 million on an annual basis. Further delays in renovating and constructing new office space for this staff will hinder achieving targeted completion date outlined in the CAP. The scope of work provides for the renovation of the basement (East Wing) in Oak Hall for a Statewide Processing Center as directed by the Architect/Engineer of record and will involve the General demolition, Construction, Electrical, Plumbing, HVAC Mechanical and Asbestos trades. Estimated costs for H & N Construction, Inc. to complete their work is \$2,071,630.30. Final costs have not been determined.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
DISCLOSURE OF EMERGENCY PURCHASES
For the Two Years Ended June 30, 2020
(Not Audited)

Prevent or Minimize Disruption to Critical State Services

CDB Project No.: 321-010-104/Alton Mental Health Center – Call Center

On August 30, 2019, the Centers for Medicare and Medicaid Services (Federal CMS) approved a Corrective Action Plan (CAP) submitted by the Illinois Department of Healthcare and Family Services (HFS) in response to deficiencies outlined in December 2018 and February 2019 Federal inspections. The CAP is to correct areas where the State of Illinois is out of compliance with Federal Medicaid laws for, among other reasons, failure to allow beneficiaries to respond and provide renewal forms or necessary information through any of the modes of submission which includes telephone, (specifically, HFS as the State Medicaid Agency and the Illinois Department of Human Services (DHS), the agency that makes determinations on public benefits). This CAP includes a plan to create a new call center at Alton Mental Health Center to address these findings and it is to be fully functional on April 1, 2020. Therefore, DHS has asked that CDB procure vendor(s) under an emergency declaration to renovate the first floor of Holly Hall into a call center. The call center is necessary to alleviate wait times as high as 50 minutes and abandonment rates well exceeding 50%. This potentially endangers hundreds of thousands of Illinoisans and puts them at risk for not having food or getting needed medical attention if they cannot reach DHS to apply for public benefits. Not only is the State of Illinois under a CAP from federal CMS, but we are also under a CAP from the United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) on SNAP benefits (for timeliness issues). Lawsuits against the State on not being timely have been successful, and advocates and legislators are pressuring the State of Illinois to eliminate the Medicaid backlog. Any further delays in our ability to serve our customers will not be tolerated by federal CMS, federal FNS, State legislators, advocates and stakeholders, or the community we serve. The scope of work provides for design services to renovate the existing interior space for approximately 80 workers. The work includes removal of existing walls and finishes, the creation of new toilet rooms, office space, and breakroom. The existing electrical must be replaced and HVAC system must be modified to accommodate the increased occupant load. The existing entrances will have to be modified for accessibility. The existing elevator must be repaired. A new parking lot will be constructed to accommodate the increased occupancy of the building. This project includes the removal of asbestos-containing materials. Lead removal may also be required. Estimated costs for Farnsworth Group, Inc. to complete their work is \$351,700.00. Estimated costs for Limbaugh Construction Co., Inc. to complete their work is \$2,825,099.35. Final costs have not been determined.

Prevent or Minimize Disruption to Critical State Services

**Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 040-060-020/Anna Veterans Home – Hot Water Heaters

On October 25, 2019, the last operating water heater failed at the Anna Veterans' Home leaving the facility without hot water. The Department of Veterans' Affairs requests that the Capital Development Board procure vendors under an emergency purchase to provide repairs to or replacement of the facility's water heaters. This project began through the use of an Indefinite Delivery Indefinite Quantity contract with Eggemeyer Associates to investigate and assess the hot water heaters and distribution system at the facility.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
DISCLOSURE OF EMERGENCY PURCHASES
For the Two Years Ended June 30, 2020
(Not Audited)

Due to the failure of the remaining water heater, emergency purchases are now necessary to protect the health and safety of the residents, and State employees at the facility and to prevent or minimize a serious disruption in critical State services at the facility. The scope of work provides for the repair or replacement of hot water heaters and necessary electrical items to the affected building at the Anna Veterans Home. Final costs for A&W Plumbing & Heating, Inc. to complete their work was \$31,495.76. Final costs for Brown Electric to complete their work was \$6,026.97.

**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 040-050-024/LaSalle Veterans Home – Boiler Replacement

The Capital Development Board (CDB) has procured an Architect/Engineer under existing Qualifications Based Selection processes for design services to replace a generator, boilers, a chiller and other mechanical systems at LaSalle Veterans Home. The project is in the early stages of design and was not scheduled for bidding until June of 2020. On October 15, 2019, facility staff notified CDB that one of the two operating boilers to be replaced has failed. The connected load exceeds the capacity of the remaining operating boiler and the facility is concerned that one boiler will not be able to generate enough heat for the facility once winter temperatures set in. It is unknown whether attempts at repair work on a boiler that has exceeded its useful life and is original to the building will suffice during the winter months, and costs associated with those repairs are not fiscally in the best interest of the State. Considering the time frames needed for design, bidding and award procedures for the overall project, the replacement of the failed boiler under the existing processes would not begin until after the heating season. Therefore, in order to maintain sufficient heat throughout the winter for residents and staff, an emergency declaration is necessary to replace the failed boiler as quickly as possible. The remaining scope of work will be designed and constructed under normal design/bidding processes. The scope of work provides for the replacement of the failed boiler to include any ancillary components as directed by the Architect/Engineer of record. Final costs paid to Loescher Heating & Air Conditioning Co. was \$73,792.00.

**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 120-200-125/Pontiac CC – Provide Temporary Heat

The Pontiac Correctional Center is an 83 year old building established in 1892. The heating system for the North Cell House has failed and is beyond economic repair. A survey has been conducted to replace the heating system at an estimated construction cost of 6.1 million. The existing unit heaters are only at 50% capacity because the failed steam traps will not stop the flow of steam in the appliance in order to allow it to work properly, and as a result, the unit will not give off the rated amount of BTU. Facility staff has tried numerous temporary measures including the use of portable electric heaters to the entrances and office areas of the cell house as well as providing temporary propane heaters. However, the propane tanks are a fire hazard and put off CO2 causing safety issues and potential grievances from the occupants. Additionally, the hoses for the fuel are accessible to the occupants which creates additional security threats. Also, there is no readily available electric power in the cell house to provide anything beyond small electric heaters.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
DISCLOSURE OF EMERGENCY PURCHASES
For the Two Years Ended June 30, 2020
(Not Audited)

The Illinois Department of Corrections has requested that CDB procure vendors under an emergency declaration to assess and provide immediate temporary heat before the onset of consistently low temperatures. The lack of a properly functioning heating system is putting the facility's operations at risk and temporary measures need to be put in place before the overall heating system replacement project can be implemented. This project will utilize an IDIQ contract for Architect/Engineer ("A/E") design services. Considering the time frames needed for the award of a construction contract for temporary heating at Pontiac Correctional Center's North Cell House under normal processes would likely not begin for several months, emergency purchases are necessary to protect against the threat to public health and safety and to prevent or minimize serious disruption in critical State services. The scope of services provides for assistance as needed with the Architect/Engineer's evaluation of the system and the implementation of the agreed upon temporary heating solution. Estimated amount for A & R Mechanical Contractors, Inc. to complete their work is \$273,822.11. Final costs have not been determined.

**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 120-295-015/Lawrence CC – Underground Piping Replacement

The underground heat piping at Lawrence Correctional Center between House 7 (C8525) and House 8 (C8527) has deteriorated to the point that it has started leaking in multiple areas. Repair clamps were used initially as a temporary fix but the leaks have worsened. If the piping completely fails, the boiler system will shut down, which supplies heat to the entire south end of the facility. With multiple leaks in the pipe, additional water pressure is needed to get water through the pipe and into the boiler so it doesn't shut down. Facility staff had to tap into an additional source of water to keep the pressure high enough. The water that does not make it to the boiler is leaking into the ground. The two pipes that are failing are about 150' long and are thought to be 4" wide. Considering the time frames needed for design, bidding and award procedures, replacement of the section of failed heat piping under the existing processes would likely not begin for several months, jeopardizing the staff and inmates from having proper heat throughout the winter creating a threat to public health and safety and potentially causing a serious disruption in critical State services. For this reason, an emergency purchase is necessary to replace the section of failed piping as quickly as possible. The scope of work provides for the replacement of, to be verified, 4" diameter hot water supply and return piping between Buildings C8525 & C8527. Final costs paid to Heartland Mechanical Contractors, Inc. was \$73,115.00.

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**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 321-087-050/Chester Mental Health Ctr. – Duress System

On August 20, 2019 a survey of the employee duress system at the Chester Mental Health Center was conducted to determine if necessary actions were needed to prevent or minimize a serious disruption of the system. The Chester Mental Health Center is a 28 building maximum security facility established in 1975. The survey indicates the current system is over 24 years old, the original manufacturer is no longer in business, and repair parts are extremely difficult to locate or do not exist. The duress system is used to alert security and medical personnel that additional staff are required at an area immediately to protect both staff and patients and allows for rapid response to any critical situation throughout the facility. An emergency could consist of anything from a staff assault, patient assault, or even a medical emergency. On December 20, 2019 the Department of Human Services requested the Capital Development Board procure an Architect/Engineer (AE) and vendor under an emergency purchase to provide repairs or replacement of the facility's employee duress system. Due to the degrading functionality of the system and attempted repairs by facility personnel have been ineffective, emergency purchases are necessary to protect the health and safety of the residents and State employees at the facility, and to prevent or minimize a serious disruption in critical State services at the facility. The scope of work provides for the investigation and assessment of the employee duress system in this 28 building facility and to provide design services for its entire replacement. Some abatement is possible. Estimated costs for WRF Engineers, LLC to complete their work is \$51,500.00. Estimated costs for Brown Electric, Inc. to complete their work is \$405,286.59. Final costs have not been determined.

**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 125-195-003/IYC Pere Marquette – Boiler Replacement

The Capital Development Board (CDB) has procured an Architect/Engineer under existing Qualifications Based Selection processes for design services to replace HVAC systems and boiler components at the Illinois Youth Center - Pere Marquette. The project is in the early stages of design and is not scheduled for bidding until May of 2020. On February 16, 2020, facility staff notified CDB that the boiler supplying heat to the school building has failed. Facility staff contacted Kane Mechanical, Inc. to assess the boiler and it was deemed not repairable. The boiler was subsequently "red-tagged" by Ameren and the gas has been shut off as a result of carbon monoxide. The Department of Juvenile Justice (DJJ) is concerned that without supplying proper heat to the building, damage to piping as a result of freezing could take place and the lack of heat poses a threat the health and safety of the school's occupants. Therefore, DJJ has asked that CDB procure vendors under an emergency declaration to replace the boiler as quickly as possible to restore heat to the facility. Although the parent project will not require a boiler in the School Building, the new boiler will be re-located to the Administration Building as part of the overall project that is being designed. The scope of work provides for the replacement of the failed boiler to include any ancillary components as directed by the Architect/Engineer of record. Asbestos abatement may be required. Final costs paid to Kane Mechanical, Inc. was \$29,376.00.

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**Prevent or Minimize Disruption to Critical State Services
Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 321-100-126/Shapiro Developmental Center – Failed Steam/Condensate Piping
The Capital Development Board (CDB) has procured the services of Henneman Engineering, Inc. under existing Qualifications Based Selection processes for the design and observation of the removal and replacement of approximately 8,000 feet of steam and condensate pipe, fittings and other accessories within the steam pipe system at Shapiro Developmental Center. The project is in the early stages of design and was not scheduled for bidding until January 2021. During inspections by Henneman on March 4, 2020, it was discovered that the steam and condensate pipes entering Building 514 from the tunnels were leaking at a significant rate creating several safety risks. The primary risk is a direct life-safety issue for steam operators in the tunnels as the lines contain steam at 325 degrees Fahrenheit at 100 psi, as well as steam condensate at 200 degrees Fahrenheit at up to 100 psi and these lines are primed for catastrophic failure. Additionally, the large amount of moisture has begun to infiltrate the building, causing damage to the building walls and corroding the buildings structure. A complete steam line failure could lead to acceleration to this damage, while leaving the building without heat. This has created a potential risk for a building that houses approximately 50 clients to require evacuation. Additionally, it was discovered that the steam lines between the Chapel Pit and Service Central Building has developed several irreparable leaks that have compromised the integrity of the pipe. These lines were previously discovered by Shapiro staff on February 24, 2020. Attempts to patch this line were made but were unsuccessful as the integrity of the pipe was too poor. This pipe contains steam at 250 degrees Fahrenheit at up to 15 psi. As such, this is posing a life-safety issue for steam operators as the pipe is at risk of a catastrophic failure event. Further, during Henneman’s inspection of the tunnels, it was discovered that the condensation leading into the north west side of the cross had deteriorated beyond repair. This line contains steam condensate at 200 degrees Fahrenheit at up to 100 psi. The line is at risk of rupturing at any point in time and is creating a life-safety hazard to any operators in its vicinity. Previous attempts to patch the line were successful, however further decay of the pipe has led to an inability to patch newly discovered leaks. Additionally, as all campus condensate runs through this portion of pipe, rupture would require all steam to be created off makeup water. The Department of Human Services has requested that CDB procure vendors under an emergency declaration to replace the leaking condensate and steam lines that require immediate attention to prevent the threat to public safety, to protect against further loss or damage and to prevent or minimize a serious disruption in critical State services. Therefore, in order to maintain sufficient heat and to maintain the safety of all occupants and staff, an emergency declaration is necessary to replace the failed sections of steam and condensate pipe as quickly as possible. The remaining scope of work will be designed and constructed under normal design/bidding processes. The scope of work provides for the replacement of the failed steam and condensate pipe including any ancillary components as directed by the Architect/Engineer of record. Asbestos abatement may be required. Final costs paid to Amber Mechanical Contractors, Inc. was \$1,438,283.20.

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**Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety
Protect Integrity of State Records**

CDB Project No.: 250-100-011/Franklin Complex – Roof Replacement

The Illinois State Police has requested that CDB declare an emergency for roof replacement work at the Central Headquarters Complex, located at 801 South Seventh Street, Springfield. The decades old roof of the Main Building for the complex is in substandard condition and has been patched numerous times over the years. It has numerous cracks, is sagging in some areas, and currently is leaking a tremendous amount of water in several areas. The extensive leaks are located above the Records Section and has resulted in numerous large trash cans (as well as improvised hose systems) having to be placed through the records and office areas to contain the water. This area contains many sensitive records which have to be safeguarded from loss or damage. It houses all patrol records; as well as all criminal investigative files for the agency. Additionally, given the severity of the leaks, there is a concern that the condition creates an unhealthy and potentially unsafe working environment for personnel. For these reasons, emergency purchases are necessary for design and construction services as quickly as possible in order to protect against the threat to public health and safety, to protect against further loss and/or damage to the facility and to ensure the integrity of State records. The scope of work provides for design services to replace approximately 19,000 square feet of roofing at the 7th floor area of the Franklin Complex, NE wing. The area of work shall include the cooling tower area in the adjacent NW corner. The work also includes new reflective membrane, high R-value insulation, flashings, trim and any necessary accessories. Estimated costs for Steckel-Parker Architects, Inc. to complete their work is \$57,800.00. Estimated costs for Henson Robinson Company to complete their work is \$452,282.00.

**Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 250-100-010/Franklin Complex – Masonry Repairs

The Capital Development Board (CDB) has procured the services of Steckel-Parker Architects, Inc. under existing Qualifications Based Selection processes for the design and observation of exterior repair work at the Illinois State Police Central Headquarters/Franklin Complex. This project is in the early stages of design and has not been scheduled for bid. Recently, several pieces of masonry have fallen from the South East corner of the building and landed on the sidewalk below. In order to protect against the threat to public safety and to prevent further damage to the facility, the Illinois State Police has asked that CDB procure vendors under an emergency declaration to assess, stabilize and/or remove any additional sections of masonry representing a fall hazard. Considering the time frames needed for design, bidding and award procedures for the overall project, masonry repair work under the existing processes would not likely begin for several months. Therefore, an emergency declaration is necessary to stabilize or remove the sections of masonry deemed unsafe by Steckel-Parker Architects, Inc. as quickly as possible. The remaining scope of work will be designed and constructed under normal design/bidding processes, subject to further deterioration of the exterior walls. Final costs paid to Otto Baum Company, Inc. was \$74,612.21.

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**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 120-135-074/Logan CC – Electrical Repairs

The Illinois Department of Corrections has requested that the Capital Development Board provide assistance in seeking emergency purchases for the expedited repair of certain electrical failures at Logan Correctional Center. During a storm on April 8, 2020, it is believed Logan Correctional Center received a power surge when thirty-two Ameren poles were damaged. This power surge blew apart a high voltage line in an electrical vault that supplies power to Housing Unit 14. During this explosion, another high voltage cable's insulation was damaged that is currently supplying re-routed power to the Health Care Unit, Gymnasium and Vocational School at the facility. This damaged area in the loop has been isolated resulting in loss of power to Housing Unit 14. Currently all of the buildings are back on normal power except for Housing Unit 14 which is being powered by a rented generator. Additionally, the facility has concern about water filling up the vault and shorting the previously storm-damaged hot cables and causing further damage. There has been a temporary sump pump to remove water to prevent the water level from reaching the cable. Should another power failure occur, the facility would not be able to restore power to the loop as they have lost redundancy. Emergency purchases are necessary for Architect/Engineer and construction services to assess, provide recommendations, design and construct electrical repair work as quickly as possible in order to protect against the threat to public health and safety and to minimize a serious disruption in critical State services. The scope provides for assessing damage to the high voltage electrical loop, testing cable, testing generator switchgear and designing emergency repairs to restore utility power to affected areas. Estimated costs for Dewberry Engineers, Inc. to complete their work is \$98,060.00. The construction services for this project were eventually bid through regular processes due to the complexity of the scope.

Threat to Public Health or Safety

CDB Project No.: 250-025-032/James R. Thompson Center – Panel Repairs

On Monday, April 27, 2020, at approximately 9:00 p.m., a steel panel approximately 8'-0" by 1'-0" by 4" deep fabricated from 1/8" steel had detached from the James R. Thompson Center's building entrance beams and fell to the ground, narrowly missing an on-duty police officer. Inspection of the fallen panel showed detached aluminum fastening straps, missing anchors and severe corrosion. If one panel fell, multiple other panels could be in a similar state of imminent failure. Facility staff has erected OSHA and City of Chicago approved overhead walkway protection. Central Management Services has asked for CDB's assistance to procure vendors under an emergency declaration to further assess and stabilize all panels of concern as soon as possible. This project began through the usage of an Indefinite Delivery/Indefinite Quantity "IDIQ" vendor to provide an assessment of the damage including repair recommendations and estimates. Among other long-term solutions, the A/E of record has recommended that these panels should be strapped together to prevent additional panels from falling in the immediate future and the removal and re-installation of cementitious plaster at the South entrance. An emergency purchase is necessary to protect against the threat to public health and safety by stabilizing the panels as quickly as possible. Final costs for Berglund Construction Company to complete their work was \$43,446.24 (final invoice pending).

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Fiscal Year 2019

Threat to Public Health or Safety

Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property

CDB Project No.: 039-150-184/State Fairgrounds – Coliseum Repairs

The Department of Agriculture requests that the Capital Development Board procure a vendor under an emergency purchase to provide immediate temporary repairs to the Coliseum at the Illinois State Fairgrounds to ensure public safety and to prevent further loss or damage to the facility. The temporary repairs are to address current and anticipated failures in the structural system of the facility based on the design team's review under an existing CDB project to design and construct structural repairs and a new roofing system at the Coliseum. The scope of work provides for immediate low roof deck repairs, purlin shoring and purlin sistering and any other immediate work items deemed necessary to make the facility structurally sound until more permanent repairs can be made. Final cost paid to Litteken Construction Company was \$127,410.00.

Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property

CDB Project No.: 120-200-121/Pontiac CC – Masonry Repairs

The Department of Corrections requests that the Capital Development Board procure a vendor to provide immediate temporary repairs to Pontiac Correctional Center's North Cell House to prevent further loss or damage to the facility. The temporary repairs are to address current and anticipated masonry failures in the structural system of the facility in areas deemed most in need of repair based on a report provided by Hurst-Rosche, Inc. A larger project to replace the roof, provide additional masonry repair and tucking has recently been advertised. However, considering the time frames needed for design, bidding and award procedures, immediate temporary repairs to address the most critical areas of failed masonry at the North Cell House under the existing processes would likely not begin for several months. For this reason, an emergency purchase is necessary to make immediate repairs to the structural system of the facility. The scope of work provides for replacing/rebuilding failing masonry brick at select locations of the North Cell House building C0710. The work will include removal of the outer-most wythe of damaged masonry and re-install with new mortar at four areas. Final cost paid to Vissering Construction Company was \$90,142.91.

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**Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Prevent or Minimize Disruption to Critical State Services**

CDB Project No.: 120-175-134/Menard CC – Inmate Dining Bldg. Roof Replacement

The Menard Correctional Center's South Inmate Dining Room (Building No. C0522) has a failed roofing system, causing several leaks throughout the building. The roofing system is beyond repair and needs replaced as soon as possible in order to protect the interior surfaces and furnishings of the building. Further deterioration of the roofing system could also lead to structural damage to the building. Whenever it rains the dining room floods heavily, making it impossible to utilize the facility due to the unsanitary environment for the staff and inmates. Considering the time frames needed for design, bidding and award procedures, replacement of the roof at Menard Correctional Center's Inmate Dining Room under the existing processes would likely not begin until next Spring. For this reason, an emergency purchase is necessary to expedite the replacement of the roof and protect against the threat to public health and safety, to minimize serious disruption in critical state services and to protect against further damage to the building. The scope of work provides for removing and replacing approximately 13,000 square feet of EPDM and removing approximately 7,000 of shingle roofing and replacing it with standing seam metal roofing. The scope also provides for replacing all attendant accessories including trim, edge metal, gutters and downspouts. Final costs paid to Joiner Sheet Metal & Roofing, Inc. was \$601,602.24.

**Prevent or Minimize Disruption to Critical State Services
Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 120-260-033/Centralia CC – Electrical Repairs

A recent inspection of two buildings at Centralia Correctional Center has uncovered some very serious and potentially life threatening safety issues concerning the electrical infrastructure. Of major concern is missing ground wires, ground wires connected to the wrong terminals, equipment not bonded, and various other code violations that pose a serious threat to the occupants and staff of the facility. Given the age and layout of the facility it is highly probable that all of the buildings comprising the facility are affected. The Department of Corrections has asked that CDB declare an emergency to repair the electrical system throughout the facility as soon as possible to prevent the threat to public health and safety, to minimize serious disruption in critical state services and to protect against further loss or damage to the facility. The scope of work provides for inspecting and correcting grounding deficiencies throughout the facility. The current system uses the conduit as the equipment grounding conductor which appears to be in good condition however, many code violations were observed including transformers not grounded/bonded properly, branch circuit grounds connected to neutral terminals, missing equipment ground terminals, ungrounded water pipes, etc. All transformers, panelboards, switchboards, etc. should be inspected for proper grounding. Anticipated work includes the following: transformer bonding jumpers, grounding electrode conductors, grounding bushings on panel feeders, equipment ground terminals in all panels, and moving ground wires from neutrals to new grounds. Final costs paid to WRF Engineers, LLC was \$11,626.86. Final costs paid to Pyramid Electrical Contractors Inc. was \$156,796.32.

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**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 040-010-109/QVH – Legionnaires’ Disease

The Illinois Veterans’ Home in Quincy provides long term skilled nursing care to approximately 380 elderly persons and employs over 500 direct care and support staff. The Home continues to experience Legionnaires' Disease outbreaks despite remedial efforts that took place in 2015. To date there have been 13 deaths and more than 60 ill residents and employees at the Home. The Department of Veterans’ Affairs requests that the Capital Development Board procure vendors under emergency purchases to design and construct a water monitoring system in various buildings throughout the campus. Emergency purchases are necessary to protect against the threat to public health and safety and to prevent or minimize serious disruption in critical State services. Final costs paid to Brown Electric Construction Company was \$1,751,218.29.

**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 125-080-003/IYC Warrenville – Asbestos Abatement

IYC- Warrenville is a Level 1-Maximum Security facility for juvenile female offenders and was constructed in 1972 for the Illinois Department of Juvenile Justice. There are 12 buildings totaling approximately 65,393 sq. ft. on 36 acres. The gym floor, and adjacent areas including the men's bathroom 153, the corridor by the Medical Center doorway, kitchen hallway and the corridor near the outside door, in the Administrative Building is composed of 12 inch square tile and is in need of replacement due to wear and tear over the years. On September 13, 2018, the tile and adhesive mastic tested positive for containing asbestos. Significant amounts of tile have loosened and have become a hazard to staff and residents. It has been recommended that approximately 6,426 square feet of flooring be removed in the above-mentioned areas immediately. The Department of Juvenile Justice requests that the Capital Development Board procure vendors under emergency purchases to assess and remove the asbestos tile and mastic in these areas of the Administration Building. The scope of services is to provide asbestos abatement work on the gymnasium floor and adjacent areas that have been identified as having asbestos containing material that have loosened and become a hazard to staff and residents. Final costs paid to GSG Consultants, Inc. was \$9,430.00. Final costs paid to Colfax Corporation was \$43,050.00.

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**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 120-075-065/Dixon CC – Air Vent Covers

The Illinois Department of Corrections operates an x-house on the grounds at the Dixon Correctional Center. This x-house is comprised over 112 cells capable of holding maximum security male offenders who are diagnosed as severely mentally ill. As of September 16, 2018, there were 181 offenders located in this housing unit. Given the offenders designation as seriously mentally ill, this is a housing unit that is an integral part of the federal lawsuit challenging the adequacy of mental health treatment within the Illinois Department of Corrections known as Rasho. The Department of Corrections has notified CDB that an offender in this housing unit was able to commit suicide by looping his shoelaces through his cell's air vent cover, thus causing strangulation. In order to prevent other offenders from causing similar acts of self-harm and to protect the safety and security of the staff, replacement air vent covers are needed. In order to properly handle this modification, an architect and engineering firm capable of designing a vent that will not negatively impact the airflow of the current HVAC system is needed. Given the fact that this x-house is needed for the Department's daily operations, a key component in protecting public safety and upholding the constitutional minimums with mental health care, and something that will protect both staff and offenders' wellbeing, the Illinois Department of Corrections is requesting the Capital Development Board procure vendors under emergency purchases as quickly as possible. The scope of work consists of replacing the existing security air devices with anti-ligature security devices in areas accessible to offenders, evaluating the performance of the existing building air distribution systems, and providing recommendations to increase safety and comfort for all occupants. Final costs paid to O & N Engineering-Development, P.C. was \$11,300.00. Final costs paid to Loesch Heating & Air Conditioning Company was \$259,356.91.

**Prevent or Minimize Disruption to Critical State Services
Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 546-010-003/Beardstown Armory – Storm Damage

On December 1, 2018, a tornado occurred in the Beardstown area resulting in substantial damage to the Beardstown Readiness Center. The damage includes but is not limited to missing roof deck and membrane, the destruction of multiple HVAC roof-top units, multiple blown out windows, a blown down motor pool fence, structural issues with storage building(s), interior water/wind damage to ceilings and carpet, and ripped out roof vents in the bathroom/locker rooms. The Department of Military Affairs (DMA) has procured a contractor to provide immediate temporary repairs to the roof as well as a contractor to winterize the plumbing systems to prevent freeze damage. DMA has asked that CDB procure an Architect-Engineer to assess the damage to the facility, determine what is salvageable and provide design services as needed. The scope of work provides for an initial assessment (including structural needs if any) of storm damage and provide a written report that includes recommendations for repair actions and estimated associated costs. Scope of work may also include design/bidding documents needed to implement recommendations. Estimated costs for Charles Joseph Pell Architects to complete the work is \$155,202.00. Final costs have not been determined.

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**Prevent or Minimize Disruption to Critical State Services
Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 120-230-131/Stateville CC – HVAC Replacement

The Stateville Northern Reception and Classification Center has experienced repeated HVAC compressor failures since constructed in 2002. Numerous attempts at repairs have been made, yet the compressor failures continue to persist to the present day. Further repair efforts are no longer technically or fiscally prudent. Currently, there are several building having no air conditioning as a result of the compressor failures including housing units, a main control room, an armory and executive offices. Additionally, there are other buildings on the verge of complete compressor failure with limited air conditioning. The Department of Corrections has asked that CDB procure vendors under emergency purchases to replace the HVAC system as soon as possible as critical IT and security systems are potentially at risk of failing as a result of insufficient environmental cooling requirements. Many systems are no longer functioning. This has exasperated an already stressful environment at this facility as it is the State reception and classification center for every individual sentenced to prison in the State of Illinois. As the remaining existing systems are now reaching the end of their useful life expectancy and use a refrigerant which will be phased out, it is prudent to replace these cooling systems with modern, cost efficient Air Cooled Chilled Water systems. The scope of work provides for replacing distributed direct expansion air cooled condensing units with a building level chilled water plant with air cooled chillers, pumps and new controls on areas A, B, C, D, E, F, J. On building H1 and H2 the direct expansion air cooled condensing units will be replaced with new air cooled condensing units, evaporators, and controls. Final cost paid to Premier Mechanical, Inc. was \$6,959,409.12.

**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 040-020-064/Manteno Veterans' Home – Water Distribution Upgrades

On January 8, 2019, a sole case of Legionellosis was detected in a resident who lived at the Manteno Veterans' Home. The Department of Veterans' Affairs requests that the Capital Development Board procure vendors under emergency purchases to provide various upgrades to the facility's water distribution system to alleviate further cases of Legionellosis. The scope of work provides for installing new flush hydrants and point-of-use mixing valves. In addition, point of entry filtration needs to be added to filter bacterial from the water, goose-neck faucets need to be added to sinks to facilitate the implementation of PALL filter devices and maintain the plumbing code standards. "Hot taps" are required to boost disinfection of the incoming water and bolus injection cart equipment. Also requested is installation of point of use filters on water fixtures, and a underground utility locator is need to identify and terminate dead leg plumbing. Estimated costs for Nest Builders, Inc. d/b/a/ dbHMS to complete their work is \$842,959.00. Estimated costs for Chas F. Bruckner & Son, Inc. to complete their work is \$7,900,000.00. Final costs have not been determined.

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**Prevent or Minimize Disruption to Critical State Services
Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 120-178-011/Big Muddy Correctional Center – Electrical Repairs

The Illinois Department of Corrections is requesting the Capital Development Board's assistance in seeking an emergency procurement for the expedited repair of the electrical system in the residential housing unit #2 at Big Muddy Correctional Center. Recently the electrical system in this housing unit has become noticeably faulty, which has put the Department's operations in jeopardy. The timeline includes the following: 1) May 2018 the Department moved out approximately 50 offenders and eliminated the corresponding bed space from the #3 wing. 2) On January 30, 2019 the facility's maintenance staff noticed that the electrical current running to unit #2 was more than double the appropriate current. This has led to the complete decommission of the unit's offender laundry capabilities. This facility is home to approximately 1600 offenders and the workplace of nearly 350 staff. Furthermore, the facility is home to a specialized unit consisting of the Department's sexually dangerous persons. This is a highly specialized population that cannot be moved to another institution without a major risk to public safety. This specific population consists of approximately 170 offenders and the Department is mandated to provide a certain level of treatment by licensed staff and to be separated from the general population accordingly. Additionally, the Department of Corrections requests that CDB assess and repair the other 3 housing units as they were built at the same time as residential housing unit #2. The scope of work will be to conduct an assessment of the electrical in residential units R1, R2, R3 and R4 and to complete the design work for replacing all of the underground wiring for lights, receptacles and other miscellaneous loads using new conduits above grade in residential unit R2. If the assessments determine that this work is also necessary in residential units R1, R3 and R4, it may be included in this project. Estimated costs for McCoy and Howard Consulting Engineers, Inc. to complete their work is \$250,000.00. Estimated costs for F. W. Electric, Inc. to complete their work is \$2,737,500.00. Final costs have not been determined.

**Prevent or Minimize Disruption to Critical State Services
Immediate Repairs Needed to Protect Against Loss or Further Destruction of Property
Threat to Public Health or Safety**

CDB Project No.: 120-215-067/Sheridan CC – Visitors Center Roof Replacement

The EPDM roof at the Visitors Center has failed and separated from the entire parameter of the parapet wall in addition to multiple locations throughout the roof. After heavy rain showers on May 18, 2019, at approximately 1:20 pm, various fiber composite tiles in the Visiting Center's ceiling began to collapse. They had become saturated from water penetrating through openings in the roof structure. Approximately 19 ceiling tiles fell affecting 20 of the 39 tables in the visiting area. Several offenders and family members were struck by the falling tiles. No major injuries were reported. The maintenance staff has removed ceiling tiles that were wet and/or damaged in the affected areas and have sectioned off the back end of the Visitors' Center with caution tape. Water is entering through the ceiling in multiple areas, and initial investigations reveal in addition to the EPDM separating from the parapet walls, the underlayment foam is bulging and separating from the seams in multiple areas.

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Immediate repairs were necessary as additional rain is in the forecast. For this reason, emergency purchases are necessary to protect against the threat to public health and safety, to prevent or minimize additional damage to the building and to prevent or minimize serious disruption in critical State services. The scope of work provides for construction services to remove and replace the ballasted EPDM roof in its entirety; including all insulation, flashings and perimeter metal edging. The new work shall include high R-value insulation, coverboard and adhered PVC membrane. Also included would be new wall, curb and drain flashings, new pre-finished perimeter metal edging and all necessary accessories. Final costs paid to SMT Architects P.C. was \$18,102.75. Final costs paid to Sterling Commercial Roofing, Inc. was \$217,226.10.

**Prevent or Minimize Disruption to Critical State Services
Threat to Public Health or Safety**

CDB Project No.: 120-295-013/Lawrence CC – Chiller Replacement

The Lawrence Correctional Center is a high-medium security level facility that houses approximately 2,100 offenders and in the workplace for more than 400 staff. At the present time the twenty-five-year-old 235-ton chiller that provides cooling to the healthcare unit, dietary, academic and vocational units is not fully functioning. This unit is comprised of four compressors, but three are inoperable and based on a diagnosis of the facility's trades staff it is not cost effective nor viable to have them repaired. Current conditions include excessive heat and slippery dietary floors. As such, the Department of Corrections is seeking CDB's assistance in declaring an emergency and moving as quickly as possible to remedy this situation. The lack of a properly functioning air conditioning unit is putting the facility's operations at risk of not complying with the constitutional minimums afforded to the offender population, a dangerous and excessively hot living and working environment, and putting at risk mentally ill offenders who are on psychotropic medication. The scope of services provides for an evaluation of the system, recommendations for temporary solutions, including cost estimates and lead times, and an expedited design and observation of the replacement cooling unit and all ancillary components. Final costs paid to Webb Engineering Services, Inc. was \$281,027.33.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
(Unaudited)
For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>OPERATIONAL DIVISION</u>			
Executive			
Overtime Hours Paid	410	426	230
Compensatory Hours Granted	964	960	724
Total	1,374	1,386	954
Value of Overtime Hours Paid	\$ 17,631	\$ 19,087	\$ 5,701
Value of Compensatory Hours Granted	45,587	45,003	34,024
Total Costs	\$ 63,218	\$ 64,090	\$ 39,725
Contract			
Overtime Hours Paid	101	193	85
Compensatory Hours Granted	799	280	96
Total	900	473	181
Value of Overtime Hours Paid	\$ 4,612	\$ 10,283	\$ 1,732
Value of Compensatory Hours Granted	39,861	15,031	5,125
Total Costs	\$ 44,473	\$ 25,314	\$ 6,857
Construction			
Overtime Hours Paid	535	194	170
Compensatory Hours Granted	1,218	1,048	770
Total	1,753	1,242	940
Value of Overtime Hours Paid	\$ 11,607	\$ 8,988	\$ 6,952
Value of Compensatory Hours Granted	79,276	73,172	51,466
Total Costs	\$ 90,883	\$ 82,160	\$ 58,418

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
(Unaudited)
For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>OPERATIONAL DIVISION</u>			
Legal			
Overtime Hours Paid	140	109	70
Compensatory Hours Granted	183	155	106
Total	323	264	176
Value of Overtime Hours Paid	\$ 7,714	\$ 5,352	\$ 2,144
Value of Compensatory Hours Granted	9,867	7,874	4,749
Total Costs	\$ 17,581	\$ 13,226	\$ 6,893
Auditing			
Overtime Hours Paid	-	94	85
Compensatory Hours Granted	109	158	157
Total	109	252	242
Value of Overtime Hours Paid	\$ -	\$ 5,167	\$ 4,035
Value of Compensatory Hours Granted	5,419	7,901	8,104
Total Costs	\$ 5,419	\$ 13,068	\$ 12,139
GRAND TOTAL - ENTIRE BOARD			
Overtime Hours Paid	1,186	1,016	640
Compensatory Hours Granted	3,273	2,601	1,853
Total	4,459	3,617	2,493
Value of Overtime Hours Paid	\$ 41,564	\$ 48,877	\$ 20,564
Value of Compensatory Hours Granted	180,010	148,981	103,468
Total Costs	\$ 221,574	\$ 197,858	\$ 124,032

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
DISCLOSURE OF EMERGENCY PURCHASES
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS
For the Two Years Ended June 30, 2020

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations from March 12, 2020, through June 30, 2020. These proclamations allowed the Capital Development Board to waive the requirements of the Illinois Procurement Code to the extent the requirement (1) would have, in any way, prevented, hindered, or delayed necessary action to cope with the COVID-19 pandemic and (2) was not required by federal law. The following procurements were all processed under this waiver granted by the Governor.

Fiscal Year 2020

CDB Project Nos.: 321-115-072 (Madden MHC); 321-125-054 (McFarland MHC);
321-035-065 (Mabley DC); 321-135-079 (Murray DC); 321-060-051 (Fox DC);
321-190-052 (Kiley DC); 321-000-095 (Ludeman DC/Shapiro DC); 321-015-101 (Choate MHC)

In preparation for patients that are receiving mental health treatment at McFarland, Madden, Choate, Fox, Kiley, Mabley, Murray, Ludeman and Shapiro, who might potentially be diagnosed with Covid-19 or show similar symptoms, the Department of Human Services is requesting emergency purchases from CDB to assess and renovate space at each facility for isolation rooms. Emergency purchases are necessary to provide renovation work for the implementation of isolation rooms as quickly as possible in order to protect against the threat to public health and safety and to minimize a serious disruption in critical State services. The scope of work provides for design and construction services for the implementation of isolation space to meet the specific needs of the facility as directed by the Architect/Engineer of record and approved by CDB.

CDB Project No.: 321-115-072 (Madden MHC)

Nest Builders, Inc, - \$25,376.25 Final

Anchor Mechanical, Inc. - \$1,384,147.29 Final

CDB Project No.: 321-125-054 (McFarland MHC)

Bric Partnership LLC - \$45,800.00 Estimate

R.D Lawrence Const. Co. - \$1,011,375.29 Estimate

CDB Project No.: 321-035-065 (Mabley DC)

Batir Architecture, LTD. - \$37,065.75 Final

Winter Construction, Inc. - \$373,458.87 Final

CDB Project No.: 321-135-079 (Murray DC)

Hurst Roche, Inc. - \$33,791.25 Final

Shores Builders, Inc. - \$176,497.23 Final

CDB Project No.: 321-060-051 (Fox DC)

Farnsworth Group, Inc. - \$118,589.52 Final

CAD Construction, Inc. - \$962,503.47 Final

CDB Project No.: 321-190-052 (Kiley DC)

IMEG Corp. - \$14,429.21 Final

A.L.L. Masonry Const. Co., Inc. - \$211,842.57 Final

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
DISCLOSURE OF EMERGENCY PURCHASES
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS
For the Two Years Ended June 30, 2020

CDB Project No.: 321-190-052 (Kiley DC)
IMEG Corp. - \$14,429.21 Final
A.L.L. Masonry Const. Co., Inc. - \$211,842.57 Final

CDB Project No.: 321-015-101 (Choate MHC)
Eggemeyer Associates Architects, Inc. - \$25,783.28 Final
H&N Const. Inc. - \$1,441,818.14 Final

CDB Project No.: 321-000-095 (Ludeman DC/Shapiro DC)
Knight E/A, Inc. - \$627,728.00 Estimate
Livewire Elec. Systems, Inc. - \$5,700,000.00 Estimate
The Bowa Group, Inc. - \$6,200,000.00 Estimate

CDB Project Nos.: 040-010-121 (Quincy VH); 040-060-021 (Anna VH);
040-050-026 (LaSalle VH); 040-020-072 (Manteno VH)

In preparation for residents at LaSalle, Anna, Manteno and Quincy Veterans' Home, who might potentially be diagnosed with Covid-19 or show similar symptoms, the Department of Veterans Affairs is requesting emergency purchases from CDB to assess and potentially renovate space for isolation rooms. Emergency purchases are necessary to provide renovation work for the implementation of isolation rooms as quickly as possible in each facility in order to protect against the threat to public health and safety and to minimize a serious disruption in critical State services. The scope of work provides for design and construction services for the implementation of isolation space to meet the specific needs of the facility as directed by the Architect/Engineer of record and approved by CDB.

CDB Project No.: 040-010-121 (Quincy VH)
Poepping, Stone, Bach & Associates, Inc. - \$62,000.00 Final
Waterkotte Const., Inc. - \$516,330.40 Final

CDB Project No.: 040-060-021 (Anna VH)
Eggemeyer Associates Architects, Inc. - \$16,355.69 Final
H&N Construction, Inc. - \$369,990.91 Final

CDB Project No.: 040-050-026 (LaSalle VH)
Kluber, Inc. - \$97,900.00 Estimate
Johnco Construction, Inc. - \$1,900,753.00 Estimate

CDB Project No.: 040-020-072 (Manteno VH)
Rubinos and Mesia Engineers, Inc. - \$440,454.00 Estimate
Ujamaa Construction, Inc. - \$7,263,954.52 Estimate

Fiscal Year 2019

The Capital Development Board did not have any emergency purchases related to the COVID-19 pandemic during Fiscal Year 2019.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
MAJOR CONSTRUCTION PROJECTS
For the Two Years Ended June 30, 2020
(Not Audited)

Chicago Veterans' Home – Chicago, Illinois

The Capital Development Board (CDB) finished constructing a 200-bed veterans' home in Chicago. The \$121 million dollar project consisted of planning, design and construction of the home to be located on a portion of the Chicago-Read Mental Health Center site. This facility will provide skilled care for Illinois veterans, including accommodations for Alzheimer's care. The design will be in conformance with the requirements of the United States Department of Veterans' Affairs and the Illinois Department of Public Health. The project was completed in 2020 and will be eligible for up to 65 percent federal reimbursement.

Quincy Veterans' Home – Quincy, Illinois

The CDB continued work on a \$230 million dollar nursing home on the Quincy Veterans' Home campus. The project addresses improvements and connections to existing campus infrastructure. This investment will be completed using the design-build procurement method, which provides responsibility within a single contract for the furnishing of architecture, engineering, land surveying and related services as required, and the labor, materials, equipment and other construction services for the project. The design-build method is intended to provide more timely project completion than the traditional design-bid-build procurement method. The project is a complex mix of demolitions, renovations and additions with major new building footprints located at the heart of the campus. The infrastructure and utility upgrades extend past this immediate area of impact and serve to upgrade connectivity to other buildings on campus. The completed project will create a welcoming sense of arrival that announces a completely reimagined and invigorated campus. The scope of work for construction of the new nursing home and domiciliary on the Quincy Veterans' Home campus provides for the accommodation of up to 290 beds.

Joliet Inpatient Treatment Facility – Joliet, Illinois

The CDB is currently constructing a \$175 million Joliet Inpatient Treatment Facility under the guidelines of the Rasha settlement to address the adequacy of the mental health services provided statewide to offenders, with an emphasis on those who are seriously mentally ill. The new facility will provide treatment and care for psychiatric patients and general medicinal care for patients in the custody of the Department of Corrections (DOC). In addition to the new facility at Joliet, CDB has also managed projects at five existing facilities to provide residential treatment units for DOC psychiatric residents. The five facilities are the Elgin Treatment Center, the Joliet Treatment Center, and the Logan, Pontiac and Dixon Correctional Centers.

STATE OF ILLINOIS
CAPITAL DEVELOPMENT BOARD
MAJOR CONSTRUCTION PROJECTS
For the Two Years Ended June 30, 2020
(Not Audited)

Discovery Partners Institute – Chicago, Illinois

The CDB is beginning the design of a world-class center that will empower people to jumpstart their careers or companies in Chicago, with a focus on training for high-demand tech jobs. The \$250 million dollar Discovery Partners Institute headquarters will be located in downtown Chicago and will anchor an entire network of Illinois Innovation Network hubs as well as other innovation hubs located at the University of Illinois - Urbana-Champaign (UIUC), the University of Illinois - Chicago (UIC), Chicago State University (CSU), Eastern Illinois University (EIU) and Governors State University (GSU).

Altgeld Hall/Illini Hall –Urbana, Illinois

The CDB is currently managing the \$192 million Altgeld Hall/Illini Hall project at the University of Illinois Urbana-Champaign (UIUC) campus, which will entail a complete replacement of Illini Hall and restoration of Altgeld Hall. The new Illini Hall will house a data science center that will be a key component of the Illinois Innovation Network's Urbana-Champaign hub. Altgeld Hall's interior will be transformed into a modern facility consistent with the university's world-class academic enterprise while keeping intact the building's historic exterior. This initiative will create a major research and education center for data science and analytics at UIUC, while connecting UIUC's data scientists with business, industry and the community.

Construct New Science Center –Charleston, Illinois

The CDB is currently managing the design of a \$119 million science building at Eastern Illinois University in Charleston. The scope of work for this project provides for the construction of an approximately 171,000 square foot science building to house the Biological Sciences and Chemistry and Biochemistry departments and includes teaching and research laboratories, general classroom space, a greenhouse, and exterior plant biology facilities. The proposed new facility will contain equipment and systems to provide adequate ventilation, fume and hazardous waste control, plumbing, lighting, and sound control. The building will also centralize animal care facilities currently housed in other campus building