

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION**

**For the Year Ended June 30, 2017**

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

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2017

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STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2017

AGENCY OFFICIALS

Comptroller (effective December 5, 2016) Comptroller (through December 4, 2016)	Susana A. Mendoza Leslie Geissler Munger
Assistant Comptroller - Operations and Information Technology	Marvin Becker
Assistant Comptroller - Fiscal Policy and Budget (effective December 16, 2016) Assistant Comptroller - Fiscal Policy and Budget (through December 4, 2016)	Kevin Schoeben Joshua Potts
Chief Legal Counsel (effective December 5, 2016) Chief Legal Counsel (through December 4, 2016)	John Gay Alissa Camp
Director of Internal Audit (effective October 16, 2017) Acting Director of Internal Audit (June 16, 2016 to October 15, 2017) Director of Internal Audit (through June 15, 2017)	Gary Shadid Val Koch Tracy Allen
Chief of Staff (through December 4, 2016)	Bradley Hahn
Deputy Chief of Staff - External Affairs (through December 4, 2016)	Phillip Rodriguez

Agency offices are located at:

James R. Thompson Center  
100 W. Randolph, Suite 15 - 500  
Chicago, IL 60601

Capitol Building  
South Second Street – Room 201  
Springfield, IL 62706

Land of Lincoln Building  
325 West Adams Street  
Springfield, IL 62704



OFFICE OF THE COMPTROLLER  
STATE OF ILLINOIS

Susana A. Mendoza  
COMPTROLLER

MANAGEMENT ASSERTION LETTER

CliftonLarsonAllen LLP  
301 S.W. Adams, Suite 1000  
Peoria, IL 61602

December 11, 2017

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 Office of the Comptroller - Fiscal Officer Responsibilities. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois Office of the Comptroller - Fiscal Officer Responsibilities' compliance with the following assertions during the year ended June 30, 2017. This administration took office on December 5, 2016, which is not reflective of a full fiscal year, therefore in preparation of this audit report we were required to evaluate the actions of the previous administration. Based on this evaluation and to the best of our knowledge, we assert that during the year ended June 30, 2017, the State of Illinois Office of the Comptroller - Fiscal Officer Responsibilities has materially complied with the assertions below.

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

Yours truly,

State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities

**SIGNED ORIGINAL ON FILE**

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Susana A. Mendoza, Comptroller

**SIGNED ORIGINAL ON FILE**

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Marvin Becker, Assistant Comptroller,  
Operations and Information Technology

**SIGNED ORIGINAL ON FILE**

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John Gay, Chief Legal Counsel

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2017

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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FINDINGS (GOVERNMENT AUDITING STANDARDS)

2017-001	9	Late Payment of Statutorily Mandated Transfers	Material Noncompliance
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FINDINGS (STATE COMPLIANCE)

In addition, the following finding which is reported as a current finding relating to *Government Auditing Standards* also meets the reporting requirements for State Compliance.

2017-001	9	Late Payment of Statutorily Mandated Transfers	Material Noncompliance
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STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2017

EXIT CONFERENCE

An exit conference was declined by Office personnel in correspondence dated November 27, 2017. Responses to the recommendations were provided by Gary Shadid, Director of Internal Audit, in correspondence dated November 27, 2017.

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2017. The management of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' compliance based on our examination.

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (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 State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' compliance with specified requirements.

As described in item 2017-001 in the accompanying schedule of findings, the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities did not comply with requirements regarding statutory mandated transfer of funds. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2017.

The State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' response to the finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **Internal Control**

Management of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Office of the Comptroller – Fiscal Officer

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

Responsibilities' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

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

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying Analysis of Operations Section is presented for purposes of additional analysis. We have not applied procedures to the accompanying supplementary information in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

**CliftonLarsonAllen LLP**

Peoria, Illinois  
December 11, 2017

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*  
Year Ended June 30, 2017

**FINDING 2017-001 - Late Payment of Statutorily Mandated Transfers**

The Illinois Office of the Comptroller (Office) did not make all statutorily mandated transfers between State funds within established timeframes, as required.

The Office had a system in place to identify and record inter-fund transfers it was required to make. During the fiscal year ended June 30, 2017, the Office timely recorded within the Statewide Accounting Management System (SAMS) the receivables and related payables for transfers of money in the State Treasury to be made between State of Illinois' funds. However, not all transfers were made timely. During fiscal year 2017, we noted 472 transfers between State funds that were made greater than 30 days after the statutorily mandated transfer date. Transfers that were made between one and 30 days after the statutorily mandated transfer date were excluded from the information provided in the following table. The following summary concerning late payment of statutorily mandated transfers highlights the delays of making such transfers in fiscal year 2017 compared to fiscal year 2016 and fiscal year 2015:

	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
• Number of late transfers	472 transfers (360 from GRF)	468 transfers (360 from GRF)	475 transfers (373 from GRF)
• Range of days transfers were late	31 to 479 days *	31 to 449 days *	31 to 459 days *
• Total volume of late transfers, in dollars	\$3.31 billion (\$2.58 billion from GRF)	\$3.37 billion (\$2.64 billion from GRF)	\$3.36 billion (\$2.60 billion from GRF)
• Late transfers outstanding and paid after June 30	\$2.14 billion (\$1.42 billion from GRF)	\$1.51 billion (\$808 million from GRF)	\$1.64 billion (\$894 million from GRF)

\* Analysis prepared as of October 23, 2017, October 31, 2016, and November 2, 2015 for fiscal year 2017 fiscal year 2016, and fiscal year 2015, respectively. Some transfers were completed after that date.

Also, during fiscal year 2017, we noted 181 late transfers, totaling \$1.63 billion, between State funds that were made between one and 30 days after the statutorily mandated transfer date.

Further, the following table contains the number and amount of late transfers still outstanding as of October 23, 2017 relating to fiscal year 2016 and fiscal year 2015.

	Fiscal Year 2016	Fiscal Year 2015
Number of late transfers outstanding as of 10/23/2017	184	1
Amount of late transfers outstanding as of 10/23/2017	\$906 million	\$30 million

The transfers noted above are mandated by various State statutes that contain the required funds, amounts, and timeline.

Office management stated, as they did during the prior examinations, that the late payment of transfers occurred because of cash management decisions and prioritization that was required due to the lack of available cash in the State Treasury. Further, some statutory provisions relating to transfers contain language such as “as soon as practicable” or “as soon as possible” which management feels should give them more time to complete the transfers. Office management stated that approximately 105 (all from GRF) of the FY17 transfers totaling \$913 million contained this type of language.

Failure to make inter-fund transfers within applicable timeframes represents noncompliance with State law, and untimely transfers of monies may have delayed the receiving fund’s use of appropriated funds. (Finding Code No. 2017-001, 2016-001, 2015-001, 2014-001, 2013-001, 12-1, 11-1, 10-1, 09-1)

**RECOMMENDATION**

We recommend the Office make transfers within timeframes established by applicable statute. While we realize that lack of available funds in the State Treasury requires prioritization and cash management decisions, we recommend the Office continue in its efforts to make transfers in as timely a manner as possible.

**OFFICE RESPONSE**

The Office accepts the recommendation. Taking into account the financial condition of state funds facing at times a \$16 billion bill backlog, the Office will continue in its efforts to make the required transfers to the extent possible given all the competing payments from limited resources in the state treasury.

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2017

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Analysis of Operations (Not Examined):  
Agency Functions and Planning Program (Not Examined)  
Schedule of Interest Paid on Late Vendor Payments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have not applied procedures to the supplementary information in the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)  
SYSTEM NARRATIVE  
FISCAL YEAR 2017

Office Functions

The Office's "Fiscal Officer Functions," as set forth in the Illinois Compiled Statutes (ILCS), are as follows:

1. Development and maintenance of a uniform accounting system for the use of all State agencies (15 ILCS 405/7).
2. Preaudit of invoice-vouchers to verify that adequate documentation and sufficient unexpended appropriations exist before a state warrant is drawn (15 ILCS 405/9).
3. Authorization of payment into and out of funds held by the State Treasurer and establishment and dissolution of all State "Imprest" and/or "Petty Cash" funds (various references).
4. Storage and retrieval of State financial records including invoice-vouchers and supporting documents, payrolls, contracts, leases, and canceled warrants (various references).
5. Accumulation and reporting of State agencies' financial information regarding funds held by the State Treasurer, receipts and expenditures of locally held funds, fixed assets, accounts receivable, and bonded indebtedness (various references).
6. Dissemination of Statewide fiscal information to constitutional officers and the general public through the preparation of periodic financial reports (various references).

Budgeting

Planning and budgeting of the Office begins at the senior staff level. To begin the process, each year in late September the Director of Budget and Payroll solicits budget information from the Assistant Comptrollers. The Assistant Comptrollers will obtain from Departmental Directors information on operational needs, initiatives, and resource levels needed. Typically, the Departmental Director begins with the current cost to maintain current levels of services. He/she will then adjust this amount to arrive at the current year's budget proposal. Decreases from current costs may be made when inefficient or duplicative functions are identified. Increases are first made for required additions to services or cost increases. Further additions are prioritized and built upon the required increases in step fashion as in zero-based budgeting. In determining the current year's budget, the Departmental Director will request input from his/her staff managers and supervisors. Other considerations when determining increases and decreases include determining adequacy of the present staffing, possible salary increases, and any new departmental changes in procedures which may require both financial and human resources. Once departmental budgets are completed, they are returned to the Director of Budget and Payroll.

The Director of Budget and Payroll in conjunction with the Assistant Comptroller for Fiscal Policy, reviews each department's needs and prepares a recommendation report for amendments to various budget line items. The recommendations are sent to the Comptroller. After a preliminary meeting with appropriate staff to discuss the recommendations, the Assistant Comptroller for Fiscal Policy meets with the Comptroller for a final review of the budget. Once the Comptroller has approved the Office's budget, it is presented to the Governor's Office of Management and Budget, which will include it in the State Budget Book.

The Comptroller will present the Office's budget to the General Assembly. The final budget as approved by the General Assembly and signed into law by the Governor is returned to the Comptroller where the Director of Budget and Payroll allocates the money actually appropriated to the Office for the year. This process is normally concluded in June.

The Directors are responsible for reporting potential budget issues to the Assistant Comptroller and/or the Director of Budget and Payroll. The budget staff reviews all Office expenditures on an ongoing basis to ensure adherence to the strategic budget plan.

### Strategic Long Range Plan

Management conducts strategic planning by continually monitoring and evaluating adherence of Office activities to overall short and long-term objectives. The overall objectives are based on the following general goals:

1. To increase the effectiveness of manual processes which cannot be eliminated and enhance the usefulness and timeliness of work results as well as reduce associated costs.
2. To increase the effectiveness of automated processes by enhancing the usefulness and timeliness of information as well as reduce the associated costs.
3. To increase the efficiency of the Office's various facilities in order to enhance the effectiveness of overall activities.
4. To maintain a quality work force through the recruitment, selection and training process.

These goals are consistent with the Office's main mission i.e., to provide fiscal information for the purpose of promoting the integrity of public policy decisions, and to efficiently manage and report on the State's accounts.

The Office's key programmatic priorities and strategic objectives are as follows.

1. Funds management and processing of state payrolls, vendor payments, and fund transfers.
2. Statewide accounting system management and financial reporting, including preparation of the Comprehensive Annual Financial Report (CAFR).
3. State agency collaboration on financial reporting, payroll, and administrative issues.
4. Management of the Cemetery Care and Burial Trust Division, Local Government Reporting, and the Local Government Debt Recovery Program.
5. Public accountability reporting of the Service Efforts and Accomplishments (SEA).

As a mechanism for evaluating Office activities in relation to strategic objectives, the Office has developed a project management infrastructure for SAMS Statewide Accounting Management System (SAMS) and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program. These mechanisms include formal guidelines for the review, coordination, and approval of activities and include participation by upper administration personnel.

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF INTEREST VOUCHERED ON  
LATE VENDOR PAYMENTS (NOT EXAMINED)

For the Year Ended June 30, 2017

Department of Central Management Services	\$ 57,496,444
Department of Central Management Services*	97,133,951
Department of Healthcare and Family Services	25,398,599
Department on Aging	18,666,326
Department of Innovation and Technology	9,074,016
Department of Human Services	3,807,525
State Board of Education	2,150,499
Department of Transportation	1,552,524
Department of State Police	750,661
Department of Corrections	614,355
Office of the Secretary of State	568,018
Supreme Court	229,516
Department of Juvenile Justice	210,649
Department of Agriculture	184,744
Department of Revenue	114,724
General Assembly	111,475
Department of Financial and Professional Regulation	109,757
Office of the Comptroller	93,439
Legislative Information System	52,816
Department of Natural Resources	43,392
Department of Public Health	33,701
Office of the State Appellate Defender	31,209
Office of the State Fire Marshal	31,082
Office of the State Treasurer	30,948
Department of Veterans Affairs	24,904
Board of Higher Education	21,450
Office of the Architect of the Capital	19,238
Department of Military Affairs	17,482
Legislative Printing Unit	17,188
State Board of Elections	15,861
Community College Board	11,712
Illinois Power Agency	11,462
State Universities Civil Service System	11,289
Legislative Reference Bureau	8,565
Office of the Inspector General	8,279
Prisoner Review Board	5,819

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF INTEREST VOUCHERED ON  
LATE VENDOR PAYMENTS (NOT EXAMINED) – CONTINUED

For the Year Ended June 30, 2017

Guardianship and Advocacy Commission	\$	5,696
Judicial Inquiry Board		4,660
Legislative Research Unit		4,202
Government Forecasting and Accountability Commission		3,949
Office of the Governor		3,888
Office of the State’s Attorneys Appellate Prosecutor		3,430
Emergency Management Agency		3,048
Civil Service Commission		1,576
Human Rights Commission		1,417
Office of the Auditor General		1,393
Governor’s Office of Management and Budget		1,080
Department of Insurance		994
Deaf and Hard of Hearing Commission		941
Labor Relations Board		893
Department of Commerce and Economic Opportunity		880
Department of Labor		579
Illinois Criminal Justice Information Authority		552
Office of the Lieutenant Governor		329
State Police Merit Board		137
Illinois Independent Tax Tribunal		56
Illinois Math and Science Academy		36
Legislative Audit Commission		34
Office of the Attorney General		<u>16</u>
 Total Interest Vouchered on Late Vendor Payments		 <u><u>\$218,703,405</u></u> **

The State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to pay interest on proper vendor bills which are paid late, as defined in the Act.

\* Includes late interest penalties pursuant to the timely pay provisions of the Group Health Insurance Code (215 ILCS 5/368a).

\*\* This listing reflects late interest vouchered in Fiscal Year 2017 and does not include a complete accounting of what may have been accrued.