

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

For the Year Ended June 30, 2019

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



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**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, 2019

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STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2019

AGENCY OFFICIALS

Comptroller	Susana A. Mendoza
Assistant Comptroller - Operations and Information Technology (February 1, 2019 to present)	Ellen Andres
Assistant Comptroller – Operations and Information Technology (through January 31, 2019)	Marvin Becker
Assistant Comptroller - Fiscal Policy and Budget	Kevin Schoeben
Legal Counsel (June 22, 2019 to present)	Adam Alstott
Legal Counsel (through June 21, 2019)	John Gay
Director of Internal Audit	Gary Shadid

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



ILLINOIS OFFICE OF COMPTROLLER

SUSANA A. MENDOZA
COMPTROLLER

MANAGEMENT ASSERTION LETTER

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

December 12, 2019

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 specified requirements during the one-year ended June 30, 2019. Based on this evaluation, we assert that during the year ended June 30, 2019, the State of Illinois Office of the Comptroller - Fiscal Officer Responsibilities has materially complied with the specified requirements listed 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.

100 West Randolph Street, Suite 15-500
Chicago, Illinois 60601-3252
(312) 814-2451

201 State Capitol
Springfield, Illinois 62706-0001
(217) 782-6000

325 West Adams Street
Springfield, Illinois 62704-1871
(800) 877-8078

Yours truly,

State of Illinois Office of the Comptroller – Fiscal Officer Responsibilities

SIGNED ORIGINAL ON FILE

Susana A. Mendoza, Comptroller

SIGNED ORIGINAL ON FILE

Ellen Andres, Assistant Comptroller,
Operations and Information Technology

SIGNED ORIGINAL ON FILE

Adam Alstott, Legal Counsel

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
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For the Year Ended June 30, 2019

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.

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>
FINDINGS (GOVERNMENT AUDITING STANDARDS)			
2019-001	9	Late Payment of Statutorily Mandated Transfers	Material Noncompliance

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.

2019-001	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, 2019

EXIT CONFERENCE

The Office waived an exit conference in correspondence from Ellen Andres, Assistant Comptroller – Operations and Information Technology, on December 10, 2019. The responses to the recommendations were provided by Ellen Andres, Assistant Comptroller – Operations and Information Technology, in correspondence dated December 11, 2019.



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 compliance by the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities 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 year ended June 30, 2019. Management of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' compliance with the specified requirements based on our examination.

The specified requirements are:

- 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*. 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 with the specified requirements in all material respects. 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. 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 opinion.

Our examination does not provide a legal determination on the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' during the year ended June 30, 2019.

As described in the accompanying Schedule of Findings as item 2019-001, the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' had not 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.

In our opinion, except for the material deviation from the specified requirements described in the preceding paragraph, the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' complied with the specified requirements during the year ended June 30, 2019, in all material respects.

The State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' response to the compliance 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 examination and, accordingly, we express no opinion on it.

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 State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

Honorable Frank J. Mautino
Auditor General
State of Illinois

In planning and performing our examination, we considered the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ compliance with the specified requirements and to test and report on the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ 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, noncompliance with the specified requirements 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 material noncompliance with the specified requirements 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

There were no immaterial findings that have been excluded from this report.

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.

Honorable Frank J. Mautino
Auditor General
State of Illinois

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ compliance with the specified requirements. The accompanying Analysis of Operations Section is presented for purposes of additional analysis. Such information is the responsibility of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities’ management. We have not applied procedures to the accompanying supplementary information in the Analysis of Operations Section for the year ended June 30, 2019. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

CliftonLarsonAllen LLP

Peoria, Illinois
December 12, 2019

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS
Year Ended June 30, 2019

FINDING 2019-001 - Late Payment of Statutorily Mandated Transfers

The Illinois Office of the Comptroller (Office) did not ensure all statutorily mandated transfers between State funds were made 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, 2019, 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 2019, we noted 335 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 2019 compared to fiscal year 2018 and fiscal year 2017:

	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017
• Number of late transfers	335 transfers (233 from GRF)	339 transfers (231 from GRF)	472 transfers (360 from GRF)
• Range of days transfers were late	31 to 448 days *	31 to 447 days *	31 to 479 days*
• Total volume of late transfers, in dollars	\$1.27 billion (\$630 million from GRF)	\$1.36 billion (\$790 million from GRF)	\$3.31 billion (\$2.58 billion from GRF)
• Late transfers outstanding and paid after June 30	\$1.20 billion (\$570 million from GRF)	\$1.14 billion (\$583 million from GRF)	\$2.14 billion (\$1.42 billion from GRF)

* Analysis prepared as of October 23 for fiscal years 2019, 2018, and 2017. Some transfers were completed after those dates.

Also, during fiscal year 2019, we noted 196 late transfers, totaling \$2.60 billion, between State funds that were made between 1 and 30 days after the statutorily mandated transfer date.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*
Year Ended June 30, 2019

Furthermore, the following table contains the number and amount of late transfers still outstanding as of October 23, 2019, relating to fiscal years 2018, 2017, and 2016.

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016
Number of late transfers outstanding as of 10/23/19	141	130	30
Amount of late transfers outstanding as of 10/23/19	\$743 million	\$1.004 billion	\$225 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 due to 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.

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. 2019-001, 2018-001, 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 the 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. The Office will continue in its effort to make the required transfers to the extent possible given all the competing payments from limited resources in the state treasury. Unfortunately, due to continued fiscal circumstances that are outside of the control of the Illinois Office of Comptroller, this repeated finding is outgrowth from the fact that the state did not have a complete budget for two years and is still facing a significant backlog of bills in the billions. In order to manage under this dire fiscal situation, the Office must continue to engage in cash management strategies that can maximize the use of limited state funds while also attempting to minimize the consequences of not having enough resources to address various pending vouchers and transfers held at the Office. Until the backlog of unpaid bills is significantly reduced, the timeliness of lower prioritized transfers will continue to be an audit finding.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2019

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 2019

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.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
SYSTEM NARRATIVE
FISCAL YEAR 2019

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 Director of Budget and Payroll and the Assistant Comptrollers meet 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.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
SYSTEM NARRATIVE
FISCAL YEAR 2019

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 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, 2019

Department of Central Management Services*	\$ 61,646,205
Department of Central Management Services	61,016,123
Department of Healthcare and Family Services	19,886,868
Department of Healthcare and Family Services*	1,495,403
Department of Corrections	11,442,336
Department of Corrections*	8,933,238
Department of Human Services	9,312,742
Department of Human Services*	148,632
Department of Children and Family Services*	2,070,352
Department of Children and Family Services	208,384
Department of Innovation and Technology	1,344,222
Department of Innovation and Technology*	365,969
Department of Revenue	1,154,998
Department of Revenue*	1,647
Department of Employment Security	1,108,530
Department of Employment Security*	522
Department of Public Health	915,468
Department of Public Health*	19,491
Department of Juvenile Justice	740,912
Department of Juvenile Justice*	107,771
Department of State Police	650,201
Department of State Police*	193,868
Department of Veterans Affairs	598,193
Department of Veterans Affairs*	15,195
Department of Natural Resources	563,942
Department of Natural Resources*	90,464
Environmental Protection Agency	295,375
Environmental Protection Agency*	22
Illinois Gaming Board	284,752
Department of Financial and Professional Regulation	282,894
Department of Financial and Professional Regulation*	9,834
State Board of Education	249,112
Department of Insurance	231,951
Department of Insurance*	389
Department of Commerce and Economic Opportunity	215,614
Department of Commerce and Economic Opportunity*	1,992
Department on Aging*	153,235
Department on Aging	140,207
Department of Transportation*	147,696

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, 2019

Department of Transportation	\$	41,305
Office of the State Treasurer*		138,227
Office of the State Treasurer		138
Emergency Management Agency*		136,499
Emergency Management Agency		108
Office of the Secretary of State		135,229
Department of Human Rights*		130,120
Department of Military Affairs*		96,534
Department of Military Affairs		21,049
Capital Development Board*		84,478
Capital Development Board		5,857
Department of Lottery*		81,123
Commerce Commission*		81,013
Commerce Commission		16
Department of Agriculture*		74,525
Department of Agriculture		6,816
Department of Labor*		60,282
Department of Labor		585
Guardianship and Advocacy Commission		50,986
Workers' Compensation Commission*		47,358
Illinois Criminal Justice Information Authority*		44,094
Illinois Criminal Justice Information Authority		600
General Assembly		36,130
Office of State Fire Marshal*		31,088
Office of State Fire Marshal		85
Supreme Court		28,766
Abraham Lincoln Presidential Library and Museum*		19,507
Legislative Information System		19,239
Office of the State Appellate Defender		17,282
Property Tax Appeal Board*		15,650
Prisoner Review Board*		13,766
Prisoner Review Board		6,176
State Board of Elections		12,136
Office of the Architect of the Capitol		9,580
Legislative Printing Unit		9,495
Illinois Law Enforcement Training and Standards Board*		8,262
Human Rights Commission*		7,969
Human Rights Commission		251
Community College Board		7,321

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, 2019

Board of Higher Education	\$ 4,736
Executive Ethics Commission	3,423
Illinois Racing Board*	3,275
Office of the State’s Attorneys Appellate Prosecutor	2,497
Government Forecasting and Accountability Commission	2,441
Judicial Inquiry Board	1,888
Illinois Arts Council*	1,500
Procurement Policy Board	1,432
State Universities Civil Service System	1,424
Legislative Reference Bureau	1,332
Legislative Ethics Commission	1,314
Governor’s Office of Management and Budget	982
Office of the Inspector General	816
Court of Claims	496
Civil Service Commission	491
Office of the Attorney General	292
Office of the Auditor General	228
Office of the Lieutenant Governor	180
Labor Relations Board	126
Joint Committee on Administrative Rules	63
Office of the Governor	62
Legislative Audit Commission	<u>23</u>
 Total Interest Vouchered on Late Vendor Payments	 <u>\$187,553,415 **</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 2019 and does not include a complete accounting of what may have been accrued.