



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION

For the Year Ended June 30, 2020

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



SIKICH.COM

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2020

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STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
COMPLIANCE EXAMINATION
For the Year Ended June 30, 2020

AGENCY OFFICIALS

Comptroller	Susana A. Mendoza
Assistant Comptroller - Fiscal Policy and Budget	Kevin Schoeben
Assistant Comptroller – Operations and Information Technology	Ellen Andres
Acting Chief Legal Counsel (July 1, 2019 - February 2, 2020) Chief Legal Counsel (February 3, 2020 to present)	Adam Alstott Debjani Desai
Acting Director of Chicago Operations	Cesar Orozco
Director of Internal Audit	Gary Shadid

Agency Offices are located at:

James R. Thompson Center
100 W. Randolph, Suite 15-500
Chicago, Illinois 60601-3252

Capitol Building
State House Room 201
Springfield, Illinois 62706-0001

Land of Lincoln Building
325 West Adams
Springfield, Illinois 62704-1871



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

MANAGEMENT ASSERTION LETTER

December 15, 2020

Sikich LLP
132 South Water Street, Suite 300
Decatur, IL 62523

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 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 Comptroller – Fiscal Officer Responsibilities' compliance with the following specified requirements during the one-year ended June 30, 2020. Based on this evaluation, we assert that during the year ended June 30, 2020, the State of Illinois Office of Comptroller – Fiscal Officer Responsibilities has materially complied with the specified requirements listed below.

- A. The State of Illinois Office of 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 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 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.

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
(217) 782-6084

- D. State revenues and receipts collected by the State of Illinois Office of 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.

Yours truly,

State of Illinois Office of 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

Debjani Desai, Chief Legal Counsel

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
	<u>Report</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>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (<i>GOVERNMENT AUDITING STANDARDS</i>)				
2020-001	9	2019/2009	Late Payment of Statutorily Mandated Transfers	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.

2020-001	9	2019/2009	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, 2020

EXIT CONFERENCE

The Office waived an exit conference in correspondence from Ellen Andres, Assistant Comptroller – Operations and Information Technology, on December 10, 2020. The responses to the recommendations were provided by Ellen Andres, Assistant Comptroller – Operations and Information Technology, in correspondence dated December 10, 2020.

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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

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, 2020. 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, expenditures, 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.

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* required 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 judgment, 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, 2020.

As described in the accompanying Schedule of Findings as item 2020-001, 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, 2020, 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 the response.

The purpose of this report 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). In planning and performing our examination, we considered the State of Illinois, Office of the Comptroller – Fiscal Office 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 in internal control* 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 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.

Our consideration of internal control was for 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. 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.

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, 2020. 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

Decatur, Illinois
December 15, 2020

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*
Year Ended June 30, 2020

2020-001 **FINDING** (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, 2020, 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 2020, we noted 323 transfers between State funds made greater than 30 days after the statutorily mandated transfer date. Transfers 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 2020 compared to fiscal year 2019 and fiscal year 2018:

	Fiscal Year 2020	Fiscal Year 2019**	Fiscal Year 2018**
Number of late transfers	323 transfers (170 from GRF)	335 transfers (233 from GRF)	339 transfers (231 from GRF)
Range of days transfers were late	31 to 443 days*	31 to 448 days*	31 to 447 days*
Total volume of late transfers, in \$	\$1.2 billion (\$339 million from GRF)	\$1.27 billion (\$630 million from GRF)	\$1.36 billion (\$790 million from GRF)
Late transfers outstanding and paid after June 30	\$999.4 million (\$275 million from GRF)	\$1.20 billion (\$570 million from GRF)	\$1.14 billion (\$583 million from GRF)

**Analysis prepared as of November 13th for fiscal year 2020. Analysis prepared as of October 23rd for fiscal years 2019 and 2018. Some transfers were completed after those dates.*

***Denotes information from the prior year finding.*

Also, during fiscal year 2020, we noted 203 late transfers, totaling \$1.54 billion, between State funds made between 1 and 30 days after the statutorily mandated transfer date.

Furthermore, the following table contains the number and amount of late transfers still outstanding as of November 13, 2020, relating to fiscal years 2020, 2019, 2018, and 2017.

	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017
Number of late transfers outstanding as of 11/13/2020	184	156	104	70
Amount of late transfers outstanding as of 11/13/2020	\$944.9 million	\$844.5 million	\$698.3 million	\$666.3 million

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

In the prior examination, Office management stated the late payment of transfers occurred due to cash management decisions and required prioritization due to the lack of available cash in the State Treasury. In the current examination, Office management stated statutory transfers can be made timely only if adequate funds are available. Due to continued fiscal circumstances outside of the control of the Office, the Office must continue to engage in cash management strategies maximizing 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 being held. Additionally, in both the prior and current examination, Office management stated some statutory provisions relating to transfers contain language such as “as soon as practicable” or “as soon as possible”. The Office believes this language in statute acknowledges transfers may require to be cash managed.

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. 2020-001, 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. On December 10, 2020 the State had a backlog of \$7.8 billion in unpaid bills and \$1.43 billion owed in fiscal year 2021 for short term borrowing. Unfortunately, due to these continued fiscal constraints, the timely transfer of funds will not be able to be done before prioritized payments and debt payments.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
SYSTEM NARRATIVE
FISCAL YEAR 2020

AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)

Office Functions

The Illinois Office of Comptroller (IOC) has been assigned “Fiscal Officer Functions,” as set forth in the Illinois Compiled Statutes (ILCS), 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 IOC 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 and the Director of Chicago Operations. They will obtain information from departmental directors 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 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) - CONTINUED
SYSTEM NARRATIVE
FISCAL YEAR 2020

The Director of Budget and Payroll in conjunction and the Assistant Comptroller for Fiscal Policy review each department's needs and prepare a recommendation report for amendments to various budget line items. After a preliminary meeting with appropriate staff to discuss the recommendations and changes to their requests, 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 and it will be included in the Governor's request to the General Assembly for the fiscal year and will be included in State Budget Book.

The Comptroller will present the IOC budget to the General Assembly during Appropriation hearings in the Spring. 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 funds 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 IOC 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 Comptroller'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 IOC'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) - CONTINUED
SYSTEM NARRATIVE
FISCAL YEAR 2020

The IOC'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 IOC activities in relation to strategic objectives, a project management infrastructure for SAMS and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program has been developed. 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, 2020 and 2019

	FY20	FY19
Abraham Lincoln Presidential Library and Museum	\$ 3,324	\$ -
Architect of the Capitol	525	9,580
Attorney General	287	292
Auditor General	-	228
Board of Higher Education	740	4,736
Capital Development Board	196	5,857
Civil Service Commission	74	491
Commerce Commission	-	16
Commission on Governmental Forecasting and Accountability	340	2,441
Commission on Human Rights	33	251
Community College Board	1,302	7,321
Court of Claims	536	496
Criminal Justice Information Authority	168	600
Department of Aging	42,647	140,207
Department of Agriculture	9,213	6,816
Department of Central Management Services	34,841,282	61,016,123
Department of Central Management Services*	48,271,443	63,716,892
Department of Children and Family Services	26,990	208,384
Department of Commerce and Economic Opportunities	356	215,614
Department of Corrections	2,553,196	11,442,336
Department of Employment Security	4,946	1,108,530
Department of Financial and Professional Regulation	9,526	282,894
Department of Healthcare and Family Services	22,571,592	19,886,868
Department of Human Services	225,654	9,312,742
Department of Innovation and Technology	31,043,734	1,344,222
Department of Insurance	2,403	231,951
Department of Juvenile Justice	153,614	740,912
Department of Labor	124	585
Department of Military Affairs	5,198	21,049
Department of Natural Resources	29,065	563,942
Department of Public Health	229	915,468
Department of Revenue	-	1,154,998
Department of State Police	160,691	650,201
Department of Transportation	59,773	41,305
Department of Veterans' Affairs	1,847	598,193
Emergency Management Agency	1,479	108
Environmental Protection Agency	-	295,375
Executive Ethics Commission	2,263	3,423
Guardianship & Advocacy Commission	-	50,986
General Assembly	12,494	36,130
Governor	1,801	62
Governor's Office of Management and Budget	1,207	982
Illinois Gaming Board	-	284,752
Joint Committee on Administrative Rules	87	63
Judicial Inquiry Board	-	1,888
Labor Relations Board	57	126
Legislative Audit Commission	396	23
Legislative Ethics Commission	44	1,314
Legislative Information System	3,758	19,239
Legislative Printing Unit	13,623	9,495

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, 2020 and 2019

Legislative Reference Bureau	\$ 494	\$ 1,332
Lieutenant Governor	1,595	180
Office of the Inspector General	370	816
Office of the State Appellate Defender	4,439	17,282
Office of State Fire Marshal	-	85
Prisoner Review Board	6,016	6,176
Procurement Policy Board	341	1,432
Property Tax Appeal Board	145	-
Secretary of State	60,844	135,229
State Board of Education	121,521	249,112
State Board of Elections	4,099	12,136
State University Civil Service Board	559	1,424
State's Attorneys Appellate Prosecutor	753	2,497
Supreme Court	13,684	28,766
Treasurer	<u>1,044</u>	<u>138</u>
 Total Interest Vouchered on Late Vendor Payments	 <u>\$ 140,274,161</u> **	 <u>\$ 174,793,112</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 2020 and does not include a complete accounting of what may have been accrued. In addition to the interest on late vendor payments, the State paid interest totalling \$1,185,416 and \$30,747,900 on back pay for fiscal years 2020 and 2019, respectively.