

**STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2015

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

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STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

COMMISSION OFFICIALS

Executive Director	Mr. John Miller
Assistant Director	Ms. Janet Lambert
Personnel Manager/Fiscal Officer	Ms. Patty Greene
Legal Counsel	Ms. Tonia Bogener

Commission office is located at:
528 South 5th Street, Suite 209
Springfield, IL 62701



STATE OF ILLINOIS

DEAF AND HARD OF HEARING COMMISSION

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BRUCE RAUNER
GOVERNOR

JOHN MILLER
DIRECTOR

MANAGEMENT ASSERTION LETTER

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703-3154

November 19, 2015

Dear Mr. Holland:

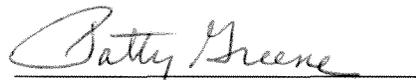
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Deaf and Hard of Hearing Commission (Commission). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following assertions during the two-year period ended June 30, 2015. Based on this evaluation, we assert that during the years ended June 30, 2015 and June 30, 2014, the Commission has materially complied with the assertions below.

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

Yours truly,

Deaf and Hard of Hearing Commission


John Miller, Director


Patty Greene, Fiscal Officer


Tonia Bogener, Legal Counsel

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

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 Report</u>	<u>Prior Report</u>
Findings	1	2
Repeated findings	0	1
Prior recommendations implemented or not repeated	2	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2015-001	9	Noncompliance with Open Meetings Act’s training requirements	Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	11	Property control weaknesses	
B	11	Inaccurate Fee Imposition Reports filed with the State Comptroller	

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on November 12, 2015. Attending were:

Deaf and Hard of Hearing Commission

John Miller, Executive Director

Janet Lambert, Assistant Director

Patty Greene, Fiscal Officer

Missy Kinsel, Sign Language Interpreter

Office of the Auditor General

Janis Van Durme, Audit Manager

Megan Green, Audit Supervisor

The responses to the recommendations were provided by the Assistant Director in a letter dated November 19, 2015.

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OFFICE OF THE AUDITOR GENERAL

WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Deaf and Hard of Hearing Commission's (Commission) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2015. The management of the Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

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

and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Commission's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Commission's compliance with specified requirements.

In our opinion, the Commission complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 2015-001.

Internal Control

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

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

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

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

The Commission's response to the finding identified in our examination is described in the accompanying schedule of findings. We did not examine the Commission's response and, accordingly, we express no opinion on the response.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2015 and June 30, 2014 in Schedules 1 through 8 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Commission management, and Commissioners of the Deaf and Hard of Hearing Commission, and is not intended to be and should not be used by anyone other than these specified parties.



Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

Springfield, Illinois

November 19, 2015

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2015

2015-001. **FINDING** (Noncompliance with Open Meetings Act's training requirements)

The Deaf and Hard of Hearing Commission (Commission) did not comply with the Open Meetings Act (5 ILCS 120) (Act).

- Two of five (40%) newly appointed Commission members did not complete or did not timely complete training as required by the Act. One Commission member completed the training 14 days late. The other Commission member had not completed the training as of the date of testing.

The Act (5 ILCS 120/1.05(b)) requires each elected or appointed member of a public body subject to this Act who becomes such a member after the effective date of this amendatory Act to successfully and timely complete the electronic training curriculum no later than the 90th day after the date the member (1) takes the oath of office or (2) assumes the responsibilities as a member of the public body.

- The Commission did not obtain or retain a copy of the certification documenting successful completion of the electronic training curriculum for one of five (20%) newly appointed members required to complete training during the examination period.

The Act (5 ILCS 120/1.05(b)) also requires each member successfully completing the electronic training curriculum to file a copy of the certificate of completion with the public body for retention.

Commission management stated they made multiple attempts to communicate the need for Commission members to fulfill the training requirements of the Act; however, whether or not a Commission member completes the training requirements is out of their control.

Failure to timely complete the required electronic training curriculum and maintain certificates of completion for Open Meetings Act compliance training for designated employees is noncompliance with the Act. Further, it increases the likelihood that all requirements of the Act would not be met and may subject the Commission to unnecessary legal action. (Finding Code No. 2015-001)

RECOMMENDATION

We recommend the Commission review the requirements of the Act and implement controls to ensure compliance with all provisions of the Act.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

COMMISSION RESPONSE

Commission agrees.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2015

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

During the prior examination, the Deaf and Hard of Hearing Commission (Commission) did not maintain sufficient controls over the reconciliation, recording, and reporting of its State property. Specifically, we noted the Commission filed inaccurate Quarterly Agency Reports of State Property and the annual Certification of Inventory was not filed timely with the Department of Central Management Services (CMS). Additionally, we noted equipment was not timely deleted from Commission records, Commission records did not reflect the correct geographical location of equipment, and equipment was not recorded at its proper cost. Finally, we noted all required information was not reported to CMS for transferred equipment, obsolete equipment was not transferred to CMS, and transferred equipment was not deleted from Commission records.

During the current examination, our sample testing indicated the Commission has improved controls over the reconciliation, recording, and reporting of State property. Although there were still minor exceptions noted, the finding has been reported in the Commission's Report of Immaterial Findings. (Finding Code No. 2013-001, 11-1, 09-1)

B. **FINDING** (Inaccurate Fee Imposition Reports filed with the State Comptroller)

During the prior examination, the Commission did not submit accurate Agency Fee Imposition Reports (Report) to the Illinois Office of the Comptroller (Comptroller). Specifically, we noted the Reports incorrectly omitted fees collected by the Commission, included fees from incorrect fiscal years, and included receipts not considered fees.

During the current examination, our testing indicated the Commission has improved controls over its Agency Fee Imposition reporting. (Finding Code No. 2013-002).

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):
 - Commission Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>Public Acts 98-0680 & 99-0001</u>				
APPROPRIATED FUNDS				
<u>GENERAL REVENUE FUND - 001</u>				
Operational Expenses	\$ 491,031	\$ 29,107	\$ 520,138	\$ 115,262
Subtotal - Fund 001	<u>\$ 491,031</u>	<u>\$ 29,107</u>	<u>\$ 520,138</u>	<u>\$ 115,262</u>
<u>INTERPRETERS FOR THE DEAF FUND - 449</u>				
Lump Sums - Administration and Enforcement of the Interpreter and Deaf Licensure Act of 2007	\$ 166,759	\$ 15,334	\$ 182,093	\$ 17,907
Subtotal - Fund 449	<u>\$ 166,759</u>	<u>\$ 15,334</u>	<u>\$ 182,093</u>	<u>\$ 17,907</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 835,400</u>	<u>\$ 44,441</u>	<u>\$ 702,231</u>	<u>\$ 133,169</u>
<u>NON-APPROPRIATED FUND</u>				
<u>DEAF AND HARD OF HEARING SPECIAL PROJECTS FUND - 405</u>				
Subtotal - Fund 405	<u>\$ 26,513</u>	<u>\$ -</u>	<u>\$ 26,513</u>	
GRAND TOTAL - ALL FUNDS	<u>\$ 684,303</u>	<u>\$ 44,441</u>	<u>\$ 728,744</u>	

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

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

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

	Appropriations	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>Public Act 98-0027</u>					
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Operational Expenses	\$ 650,000	\$ 557,038	\$ 45,355	\$ 602,393	\$ 47,607
Subtotal - Fund 001	<u>\$ 650,000</u>	<u>\$ 557,038</u>	<u>\$ 45,355</u>	<u>\$ 602,393</u>	<u>\$ 47,607</u>
<u>INTERPRETERS FOR THE DEAF FUND - 449</u>					
Lump Sums - Administration and Enforcement of the Interpreter and Deaf Licensure Act of 2007	\$ 200,000	\$ 146,644	\$ 10,322	\$ 156,966	\$ 43,034
Subtotal - Fund 449	<u>\$ 200,000</u>	<u>\$ 146,644</u>	<u>\$ 10,322</u>	<u>\$ 156,966</u>	<u>\$ 43,034</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 850,000</u>	<u>\$ 703,682</u>	<u>\$ 55,677</u>	<u>\$ 759,359</u>	<u>\$ 90,641</u>
<u>NON-APPROPRIATED FUND</u>					
<u>DEAF AND HARD OF HEARING SPECIAL PROJECTS FUND - 405</u>					
Subtotal - Fund 405	\$ 29,961		-	\$ 29,961	
GRAND TOTAL - ALL FUNDS	<u>\$ 733,643</u>	<u>\$ 55,677</u>		<u>\$ 789,320</u>	

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

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2015, 2014, and 2013

	Fiscal Year		
	2015	2014	2013
	P.A. 98-0680		
	P.A. 99-0001	P.A. 98-0027	P.A. 97-0730
General Revenue Fund - 001			
Appropriations (Net After Transfers)	\$ 635,400	\$ 650,000	\$ 650,500
Expenditures			
Personal Services	\$ -	\$ -	\$ 404,494
State Contributions to Social Security	-	-	29,610
Contractual Services	-	-	83,419
Travel	-	-	8,722
Commodities	-	-	4,960
Printing	-	-	500
Equipment	-	-	982
Telecommunications Services	-	-	25,072
Operation of Automotive Equipment	-	-	1,854
Operational Expenses	520,138	602,393	18,018
Total Expenditures	\$ 520,138	\$ 602,393	\$ 577,631
Lapsed Balances	\$ 115,262	\$ 47,607	\$ 72,869
Interpreters for the Deaf Fund - 449			
Appropriations (Net After Transfers)	\$ 200,000	\$ 200,000	\$ 200,000
Expenditures			
Personal Services	\$ -	\$ -	\$ 25,647
Retirement	-	-	9,743
State Contributions to Social Security	-	-	1,897
Contractual Services	-	-	38,758
Travel	-	-	8,399
Commodities	-	-	779
Printing	-	-	181
Equipment	-	-	2,146
Group Insurance	-	-	10,146
Lump Sums - Administration and Enforcement of the Interpreter for the Deaf Licensure Act of 2007	182,093	156,966	-
Total Expenditures	\$ 182,093	\$ 156,966	\$ 97,696
Lapsed Balances	\$ 17,907	\$ 43,034	\$ 102,304

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

	Fiscal Year		
	2015	2014	2013
	P.A. 98-0680 P.A. 99-0001	P.A. 98-0027	P.A. 97-0730
TOTAL ALL APPROPRIATED FUNDS			
Appropriations (Net After Transfers)	\$ 835,400	\$ 850,000	\$ 850,500
Total Expenditures	\$ 702,231	\$ 759,359	\$ 675,327
Lapsed Balaces	\$ 133,169	\$ 90,641	\$ 175,173
NON-APPROPRIATED FUND			
Deaf and Hard of Hearing Special Projects Fund - 405			
Expenditures	\$ 26,513	\$ 29,961	\$ 29,900
Total Expenditures	\$ 26,513	\$ 29,961	\$ 29,900
GRAND TOTAL - ALL FUNDS			
Total Expenditures	\$ 728,744	\$ 789,320	\$ 705,227

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2015

	<u>Equipment</u>
Balance at July 1, 2013	\$ 155,688
Additions	12,487
Deletions	(2,689)
Net Transfers	<u>(28,163)</u>
Balance at June 30, 2014	<u><u>\$ 137,323</u></u>
Balance at July 1, 2014	\$ 137,323
Additions	28,794
Deletions	(660)
Net Transfers	<u>(27,252)</u>
Balance at June 30, 2015	<u><u>\$ 138,205</u></u>

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

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2015, 2014 and 2013

	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Revenue Fund - 0001			
Miscellaneous Receipts	\$ -	\$ 15	\$ -
Total Cash Receipts per Commission	-	15	-
Plus: Deposits in Transit at Beginning of Year	-	-	-
Less: Deposits in Transit at End of Year	-	-	-
Total Cash Receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>
 Deaf and Hard of Hearing Special Projects Fund - 0405			
Illinois State Board of Education - Federal Grant	\$ 30,000	\$ 30,000	\$ 30,000
Total Cash Receipts per Commission	30,000	30,000	30,000
Plus: Deposits in Transit at Beginning of Year	-	-	88
Less: Deposits in Transit at End of Year	-	-	-
Total Cash Receipts per State Comptroller's Records	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,088</u>
 Interpreters for the Deaf Fund - 0449			
Administration and Enforcement of the Interpreter for the Deaf Licensure Act of 2007	\$ 176,284	\$ 148,605	\$ 146,841
Total Cash Receipts per Commission	176,284	148,605	146,841
Plus: Deposits in Transit at Beginning of Year	7,170	1,935	2,510
Less: Deposits in Transit at End of Year	160	7,170	1,935
Less: Interest	1,073	998	701
Plus: Receipt Recorded in the Wrong Fiscal Year	35	-	-
Less: Receipt Recorded in the Wrong Fiscal Year	-	35	-
Total Cash Receipts per State Comptroller's Records	<u>\$ 182,256</u>	<u>\$ 142,337</u>	<u>\$ 146,715</u>
 Grand Total All Funds			
Total Cash Receipts per Commission	\$ 206,284	\$ 178,620	\$ 176,841
Plus: Deposits in Transit at Beginning of Year	7,170	1,935	2,598
Less: Deposits in Transit at End of Year	160	7,170	1,935
Less: Interest	1,073	998	701
Plus: Receipt Recorded in the Wrong Fiscal Year	35	-	-
Less: Receipt Recorded in the Wrong Fiscal Year	-	35	-
Total Cash Receipts per State Comptroller's Records - All Funds	<u>\$ 212,256</u>	<u>\$ 172,352</u>	<u>\$ 176,803</u>

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015

The following is a summary of explanations for significant variations in expenditures. Variations between fiscal years were considered significant if greater than \$5,000 and 20%.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014

There were no significant variations in expenditures between FY15 and FY14.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

General Revenue Fund (001)

During FY13, the appropriation process split the combined appropriation into individual line items. During FY14, the appropriation process combined all individual line items into only one line item identified as Operational expenses.

Interpreter for the Deaf Fund (449)

During FY13, the appropriation process split the combined appropriation into individual line items. During FY14, the appropriation process combined all individual line items into only one line item identified as lump sums for administration and enforcement of the Interpreter for the Deaf Licensure Act of 2007.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2015

Deaf and Hard of Hearing Special Projects Fund - 405

The Deaf and Hard of Hearing Commission (Commission) receives monies in this fund from grant monies and from contributions from public and private sources. No significant variances between fiscal years occurred in this fund.

Interpreters for the Deaf Fund – 449

The Commission receives monies in this fund from licensing, certification, and testing of interpreters. In addition, registration fees paid by the attendees of the annual conference are deposited into this fund. Receipts in this fund are expected to fluctuate between fiscal years.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2015

The following is a summary of explanations for significant lapse period spending. Lapse period spending was considered significant if 20% or greater of total expenditures for the fiscal year occurred during the lapse period.

FISCAL YEAR 2015

There were no instances of significant lapse period spending during FY15.

FISCAL YEAR 2014

There were no instances of significant lapse period spending during FY14.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMMISSION FUNCTIONS AND PLANNING PROGRAM
(NOT EXAMINED)

For the Two Years Ended June 30, 2015

The Deaf and Hard of Hearing Commission (Commission) was established January 1, 1997 by the Deaf and Hard of Hearing Commission Act (20 ILCS 3932/1 *et seq.*). The purpose of the Commission is to be a coordinating and advocating body that acts on behalf of interests of persons in Illinois who are deaf or hard of hearing.

Commission Functions

The Commission is mandated to:

- Develop a program to inform persons who are deaf and hard of hearing and the public of State and local services available for the deaf and hard of hearing and make available other information of value to families, professionals, and citizens working or involved with persons who are deaf or hard of hearing.
- Cooperate with the public and private agencies and local, state, and federal governments to coordinate programs for persons who are deaf or hard of hearing.
- Provide technical assistance and training support to start and enhance existing programs and services for persons who are deaf or hard of hearing.
- Evaluate State programs delivering services to deaf and hard of hearing persons to determine their effectiveness and make recommendations to public officials about future financial support to continue existing programs and establish new programs.
- Monitor State funded programs delivering services to persons who are deaf or hard of hearing to determine the extent that promised and mandated services are delivered.
- Recommend legislative changes to the Governor and General Assembly and follow and evaluate laws affecting persons who are deaf or hard of hearing.
- Promote cooperation among State and local agencies providing educational programs for deaf and hard of hearing individuals.
- Establish policy related to evaluation, certification, licensure, and training standards of sign language interpreters.
- Submit an annual report of its activities to the Governor and the General Assembly on January 1st of each year. (20 ILCS 3932/25 *et seq.*)

The Interpreter for the Deaf Licensure Act of 2007 requires sign language interpreters to be licensed as of January 1, 2009, to continue providing interpreting services in Illinois. The Commission is mandated by the Interpreter for the Deaf Licensure Act of 2007 (225 ILCS 443/50 and 443/65) to:

- Exercise the powers and duties prescribed by the Civil Administrative Code of Illinois for the administration of licensing Acts that are consistent with its duties.
- Adopt rules for administration and enforcement of licensure and the payment of fees for licensure, and prescribe forms issued in connection with licensure.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMMISSION FUNCTIONS AND PLANNING PROGRAM
(NOT EXAMINED)

For the Two Years Ended June 30, 2015

- Conduct annual statewide training to interpreters and deaf and hard of hearing consumers regarding the rights and obligations affected by this Act.
- Appoint an Illinois Board of Interpreters for the Deaf (Board) consisting of seven voting members who shall serve in an advisory capacity to the Commission.

The Commission is comprised of a governing board of 11 Commissioners appointed by the Governor. The Commissioners serve without compensation, are appointed to hold office for a term of three years, and no member may serve more than two consecutive terms. The members of the Commission at June 30, 2015 were:

- Anil Phadke, Chairperson
- Susan Dramin-Weiss, Vice-Chairperson
- Laura Thomas
- Theresa Fuller-Sakolsky
- Cindy Janovetz
- Brenda Schmidt
- Joseph Culpepper
- Deloris Summers
- Amber Smock
- Haydee Garcia
- Lori Krakora

The Illinois Board of Interpreters for the Deaf (Board) is comprised of seven voting members, consisting of four licensed interpreters for the deaf and three deaf or hard of hearing consumers. There is also an Interpreter Coordinator who shall serve as a non-voting member. The members of the Board are reimbursed for all authorized legitimate and necessary expenses incurred in attending meetings and are appointed to hold office for four-year terms until successors are appointed and qualified, except for initial appointments which shall be staggered with one member appointed to serve for one year, two members appointed to serve for two years, two members appointed to serve for three years, and two members appointed to serve for four years. No member may serve more than two consecutive terms. The members of the Board at June 30, 2015, were:

- Teri Hedding, Chairperson
- Thomas Russell, Vice-Chairperson
- Susan Sanders, Secretary
- Lisa Caringer
- William Lee
- Deborah Sampson
- Shelley Williams

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
COMMISSION FUNCTIONS AND PLANNING PROGRAM
(NOT EXAMINED)

For the Two Years Ended June 30, 2015

Planning Program

The Commission has four target goals within its five-year strategic plan: (1) to empower deaf, hard of hearing, deaf-blind individuals and families to advocate for themselves, by providing targeted materials that address advocacy issues and hearing loss awareness; (2) to enhance the Commission's visibility and the resources available to the constituents of Illinois; (3) to identify and decrease the barriers to communication access; (4) to increase community capacity for cultural competence. These target goals encompass the Commission's overall vision that all Illinois residents with a hearing loss will enjoy the benefit of a fully accessible society enabling each person to participate in and contribute to all aspects of life.

The Commission's short-term goals are established by the members of the Commission. The Director monitors short-term goals on an ongoing basis. Short-term goals are also monitored quarterly during Commission meetings.

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
AVERAGE NUMBER OF EMPLOYEES
(NOT EXAMINED)

For the Two Years Ended June 30, 2015

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Director	1	1	1
Assistant Director	1	1	1
Personnel Manager	1	1	1
Legal Counsel	1	1	1
Program Coordinator	1	1	0
Project Coordinator	0	0	1
Interpreter Coordinator	1	1	0
Executive Secretary	1	1	1
Total average full-time employees	<u>7</u>	<u>7</u>	<u>6</u>

STATE OF ILLINOIS
DEAF AND HARD OF HEARING COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

For the Two Years Ended June 30, 2015

The following is a summary of the performance indicators for the Fiscal Years ending June 30,

	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>Output Indicators</u>			
Public inquiries addressed	3,821	15,000	15,000
Distribution of educational and informational materials	30,418	N/A	N/A
Interpreter skill development	446	N/A	N/A
Interpreters licensed	575	N/A	N/A
Number of Illinois Board for Evaluation of Interpreters (IL-BEI) certification tests	135	N/A	N/A
Applications processed	1,204	N/A	N/A