

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2013**

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



E.C. ORTIZ & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2013**

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AGENCY OFFICIALS

Director		Mr. Jonathon Monken
Assistant Director		Mr. Joseph Klinger
Chief of Staff - Administration		Ms. Jennifer Ricker
Chief General Counsel		Ms. Jenifer Johnson
Legislative Liaison	(02/22/13 to present) (Through 02/21/13)	Mr. Michael Richards Mr. Kevin Moore
Labor Administrator	(03/31/12 to present) (04/01/10 to 03/30/12)	Mr. Kevin Moore Mr. Miguel Calderon
Policy Advisor	(01/01/12 to present) (05/02/11 to 12/31/11)	Mr. Don Kauerauf Vacant
Bureau of Fiscal Management	(08/20/12 to present) (08/17/12 to 08/19/12) (10/01/09 to 08/16/12)	Mr. Kevin High Vacant Mr. Todd Miller
Bureau of Disaster Assistance and Preparedness	(06/01/12 to present) (05/30/12 to 05/31/12) (Through 05/29/12)	Mr. Phil Anello Vacant Mr. Dave Smith
Bureau of Operations		Mr. Trent Thompson
Bureau of Nuclear Facility Safety		Ms. Kay Foster
Bureau of Environmental Safety	(06/01/12 to present) (05/30/12 to 05/31/12) (Through 5/29/12)	Mr. Adnan Khayyat Vacant Mr. Gary McCandless
Bureau of Radiation Safety	(07/01/13 to present) (01/01/13 to 06/30/13) (05/30/12 to 12/31/13) (Through 5/29/12)	Mr. Adnan Khayyat Mr. Don Agnew * Vacant Mr. Paul Eastvold
Chief Internal Auditor	(01/01/14 to present) (04/16/13 to 12/31/13) (09/16/12 to 04/15/13) (03/16/11 to 09/15/12)	Vacant Ms. Jane Hewitt Vacant Ms. Staci Crane

* "Acting" official during the dates indicated.

Executive offices are located at:

James R. Thompson Center
100 West Randolph, Suite 11-818
Chicago, Illinois 60601

2200 S. Dirksen Parkway
Springfield, Illinois 62703

1035 Outer Park Drive
Springfield, Illinois 62704

January 21, 2014

E. C. Ortiz & Co., LLP
333 S. Des Plaines St., Suite 2-N
Chicago, Illinois 60661

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 Illinois Emergency Management Agency (IEMA). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements, except as disclosed to the auditors during the engagement. We have performed an evaluation of the IEMA's compliance with the following assertions during the two years ending June 30, 2013. Based on this evaluation, we assert that during the years that ended June 30, 2013, and June 30, 2012, the IEMA has materially complied with the assertions below.

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

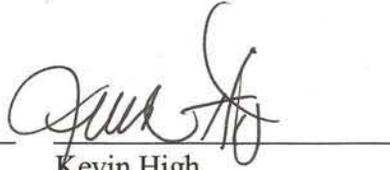


Yours truly,

Illinois Emergency Management Agency



Jonathon E. Monken
Director



Kevin High
Chief Fiscal Officer



Jennifer L. Johnson
Chief Legal Counsel

**STATE OF ILLINOIS
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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.

ACCOUNTANTS' REPORT

The Independent Accountants' 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

Number of	Current Report	Prior Report
Findings	10	12
Repeated findings	7	10
Prior recommendations implemented or not repeated	5	7

SCHEDULE OF FINDINGS

Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE)			
2013-001	10	Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports	Noncompliance and Significant Deficiency
2013-002	12	Noncompliance with Radiation Protection Act of 1990	Noncompliance and Significant Deficiency
2013-003	13	Inadequate Controls Over Personnel and Payroll Records	Noncompliance and Significant Deficiency
2013-004	15	Voucher Processing Errors	Noncompliance and Significant Deficiency
2013-005	19	Inadequate Contracting Procedures	Noncompliance and Significant Deficiency
2013-006	21	Failure to Monitor Submission of Emergency Operation Plans	Noncompliance and Significant Deficiency

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COMPLIANCE REPORT

SCHEDULE OF FINDINGS (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE) (CONTINUED)			
2013-007	23	Inadequate Controls Over Property and Equipment Records	Noncompliance and Significant Deficiency
2013-008	26	Noncompliance with the Fiscal Control and Internal Auditing Act	Noncompliance and Significant Deficiency
2013-009	27	Noncompliance with Nuclear Safety Law of 2004	Noncompliance and Significant Deficiency
2013-010	29	Employee Performance Evaluations Not Completed Timely	Noncompliance and Significant Deficiency

PRIOR FINDINGS NOT REPEATED

- A Incorrect GAAP Reporting
- B Inadequate Segregation of Duties
- C Inadequate Segregation of Duties
- D Inadequate Internal Controls Over Cash Receipts and Refunds
- E Inadequate Documentation for Reporting to Local Emergency Planning Committees

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EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on January 17, 2014. Attending were:

Illinois Emergency Management Agency

Jennifer Ricker, Chief of Staff - Administration
Jenifer Johnson, Chief Legal Counsel
Kevin High, Bureau of Fiscal Management

Office of the Auditor General

Sara Metzger, Audit Manager

E. C. Ortiz & Co, LLP

Leilani N. Rodrigo, Partner
Maria Pia Pagtalunan, Manager

Responses to the recommendations were provided by Jennifer Ricker, Chief of Staff - Administration, in a letter dated January 21, 2014.



**INDEPENDENT ACCOUNTANTS' 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

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Emergency Management Agency's 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, 2013. The management of the Illinois Emergency Management Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Emergency Management Agency's compliance based on our examination.

- A. The Illinois Emergency Management Agency 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 Illinois Emergency Management Agency 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 Illinois Emergency Management Agency 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 Illinois Emergency Management Agency 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 Illinois Emergency Management Agency on behalf of the State or held in trust by the Illinois Emergency Management Agency 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 Illinois Emergency Management Agency'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 Illinois Emergency Management Agency's compliance with specified requirements.

In our opinion, the Illinois Emergency Management Agency complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013. However, the results of our procedures disclosed instances of noncompliance with those 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 items 2013-001 through 2013-010.

Internal Control

Management of the Illinois Emergency Management Agency 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 Illinois Emergency Management Agency'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 Illinois Emergency Management Agency's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Emergency Management Agency'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. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2013-001 through 2013-010 that we consider to be significant deficiencies.

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

The Illinois Emergency Management Agency's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Illinois Emergency Management Agency's responses and, accordingly, we express no opinion on the responses.

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, 2013 and June 30, 2012 in Schedules 1 through 14 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, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 13. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3 through 6, Schedule 8, Schedule 10 and Schedule 13 and to the Analysis of Operations Section and Schedule 14, 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, and Agency management and is not intended to be and should not be used by anyone other than these specified parties.

E. C. Gering & Co. LLP
Chicago, Illinois
January 21, 2014

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE

2013-001. Finding (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports)

The Illinois Emergency Management Agency (Agency) did not perform timely reconciliations of Agency records to the Office of the State Comptroller (Comptroller) records. We noted the following reconciliations were not performed timely:

- During FY 2012, the reconciliation between cash receipts collected by the Agency and the Comptroller's Monthly Revenue Report (SB04) for 16 funds requiring SB04 reconciliations, were performed by the Agency 1 to 330 days late. During FY 2013, the reconciliations for 14 funds requiring SB04 reconciliations were performed by the Agency 1 to 98 days late. There were 1 and 3 reconciliations in FY 2012 and FY 2013, respectively that were not dated, thus timeliness of reconciliation could not be determined. In addition, the reconciliation for two funds had reconciling items outstanding for 360 days. The amounts ranged between \$27,797 and \$763,332. Statewide Accounting Management Systems (SAMS) (Procedure 25.40.20) requires each State agency to perform monthly a reconciliation of receipt account balances maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office. Additionally, the Agency should notify the Comptroller's Office of any irreconcilable differences so that the necessary corrective action can be taken. Reconciling items should be adjusted promptly to ensure accurate records and correct financial reporting.

- During FY 2012, the reconciliation between the Agency's cash balance and the Comptroller's Monthly Cash Report (SB05) for 14 funds requiring SB05 reconciliations, were performed by the Agency 1 to 315 days late. During FY 2013, the reconciliations for these funds were performed by the Agency 2 to 98 days late. There were 4 and 1 reconciliations in FY 2012 and FY 2013, respectively that were not dated, thus timeliness of reconciliation could not be determined. In addition, the reconciliation for two funds had reconciling item outstanding for 360 days. The amounts ranged between \$3,046 and \$3,996. SAMS (Procedure 09.40.30) requires each State agency, only if transactions are maintained on an accounting system other than the SAMS system, to reconcile the ending balance of available cash per the agency's records with the ending balance of available cash per the Statewide Accounting Management System maintained by the Comptroller's Office on a monthly and timely basis to ensure

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-001. Finding (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports) (Continued)

the early detection and correction of errors. The Agency utilizes an accounting software package other than the SAMS system.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include a process to ensure that timely reconciliations are performed.

Agency management stated that reconciliations are not always completed within 30 days due to staffing constraints.

Timely performance of monthly reconciliations to Comptroller reports is important to detect and correct any errors and ensure accurate financial reporting. (Finding Code No. 2013-001, 11-02, 09-02, 07-02 and 05-03)

Recommendation

We recommend the Agency comply with statute and SAMS and perform monthly reconciliations in a timely manner.

Agency Response

The Agency agrees with the finding. The Agency was able to make great strides from FY 2012 to FY 2013 in getting reconciliations completed in a timely manner. However, we recognize there are still times when reconciliations are not completed as quickly as we would like due to competing priorities for staff time. We continue to strive to meet the 30 day deadline.

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-002. Finding (Noncompliance with Radiation Protection Act of 1990)

The Illinois Emergency Management Agency (Agency) did not comply with the Radiation Protection Act of 1990, as the Radiologic Technologist Accreditation Advisory Board (RTAAB) was not comprised of the required number of members.

As of June 30, 2013, there were only four active members in the RTAAB, as nine appointment terms had expired. In addition, the Agency's representative to the Board, serving as an ex-officio member, retired in December 2012, and no one was assigned to the position.

The Radiation Protection Act of 1990 (420 ILCS 40/15) states "there shall be created a Radiologic Technologist Accreditation Advisory Board consisting of 13 members to be appointed by the Governor on the basis of demonstrated interest in and capacity to further the purposes of this Act... The Assistant Director or his representative shall be an ex-officio member of the Board with voting privileges in case of a tie... The Board shall advise, consult with and make recommendations to the Agency with respect to accreditation requirements to be promulgated by the Agency."

Agency management stated that the Agency ex-officio member retired in December 2012 and was not replaced due to oversight and that the Agency does not have the authority to appoint additional members to the Board.

Vacancies on the RTAAB may limit the input provided to the Agency on recommendations with respect to accreditation requirements, and results in noncompliance with the mandate. (Finding Code No. 2013-002)

Recommendation

We recommend the Agency comply with the Radiation Protection Act of 1990 by continuing to work with the Governor's office to replace board members as necessary.

Agency Response

The Agency agrees with the finding. The Agency's ex-officio member retired at the end of 2012 and a replacement was appointed in December of 2013. IEMA will continue to ensure eligible candidates for vacancies on the Board are forwarded to the Governor's office for consideration.

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-003. Finding (Inadequate Controls Over Personnel and Payroll Records)

The Illinois Emergency Management Agency (Agency) did not have adequate controls over its personnel and payroll records.

During our review of personnel files for 25 employees, we noted certain deduction authorizations for 17 (68%) employees were not on file. Specifically, we noted the following were missing from the personnel files:

- Federal and State withholding allowance certificates for 9 employees;
- Group insurance withholding certificates for 3 employees;
- Labor union dues deduction authorization forms for 13 employees;
- Credit union deduction authorization forms for 2 employees;
- Insurance deduction authorization forms for 3 employees; and
- Association dues deduction authorization form for 1 employee.

The Statewide Accounting Management System (SAMS) (Procedure 23.20.30) states that an employee wishing to authorize payroll deduction for insurance, money owed another State agency, union dues, credit union, association dues, contribution to a facility of Higher Education, insurance or certain State parking must complete a Payroll Deduction Authorization form supplied by the employing agency.

The State Salary and Annuity Withholding Act (5 ILCS 365/5) states that a deduction authorization form which is distributed by the employing agency authorizes the Comptroller to withhold monies from an employee's gross pay for a specific purpose authorized by the employee.

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

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2013-003. Finding (Inadequate Controls Over Personnel and Payroll Records)
(Continued)**

internal controls should include procedures to ensure that personnel files are complete and includes all the deduction authorization of employees.

Agency management stated that Public Safety Shared Service Center (PSSSC) is responsible for maintaining personnel files containing the required payroll withholding documentation.

Failure to maintain adequate employee payroll deduction records may result in inaccurate or unauthorized deductions. (Finding Code No. 2013-003)

Recommendation

We recommend the Agency strengthen its controls over personnel and payroll records to ensure its personnel files contain all required payroll withholding and deduction authorizations.

Agency Response

The Agency agrees with the finding. The PSSSC is responsible for maintaining IEMA's personnel files and PSSSC staff work directly with IEMA employees on withholding and payroll deductions.

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SCHEDULE OF FINDINGS
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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-004. Finding (Voucher Processing Errors)

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over voucher payment processing and payment of certain expenditures timely.

During our review of 248 voucher payments totaling \$71,222,949 for Contractual Services, Travel, Commodities, Printing, Equipment, Telecommunications, Electronic Data Processing, Operation of Automotive Equipment, Grant Expenditures, Lump Sum, and Lapse Period expenditures, we noted the following:

- Nine vouchers totaling \$256,839 were approved for payment 13 to 212 days late.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires the Agency to review each vendor's invoice and either deny the bill in whole or in part, ask for more information necessary to review the bill; or approve the voucher in whole or in part, within 30 days after the receipt of the bill.

- Thirteen vouchers totaling \$386,166 were paid 9 to 191 days late requiring interest charges to be calculated and paid by the Agency. Interest charge for one of 13 vouchers was paid; however, an error was noted in the computation of interest payment resulting in underpayment of interest by \$79. In addition, the Agency did not calculate and submit for payment vendor interest charges totaling \$6,089 on 12 vouchers where interest charges were required to be automatically calculated and paid by the Agency.

The State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to determine whether interest is due and to automatically pay the interest to the appropriate vendor when payment is not issued within 90 days after receipt of a proper bill. The Agency is required to pay interest amounting to \$50 or more automatically. Interest due to a vendor amounting to greater than \$5 and less than \$50 shall not be paid but shall be accrued until all interest due the vendor for all similar warrants exceeds \$50, at which time the accrued interest shall be payable and interest will begin accruing again, except that interest accrued as of the end of the fiscal year that does not exceed \$50 shall be payable at that time.

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-004. Finding (Voucher Processing Errors) (Continued)

- Fourteen vouchers totaling \$85,566 were not stamped received by the Agency, thus timeliness of approval could not be determined.

The Illinois Administrative Code (74 Ill. Adm. Code 900.30) requires the Agency to maintain written or electronic records reflecting the date or dates on which the proper bill was received and approval for payment of the bill was made.

- Payment for one voucher amounting to \$922 related to an acquisition of new furniture was not supported by an affidavit filed with the Department of Central Management Services (DCMS). The affidavit should list the reasons why the furniture must be purchased new as opposed to obtaining the equipment from the surplus property.

State Property Control Act (30 ILCS 605/7a) requires that State agencies acquiring new furniture with a purchase price of \$500 or more first check if any of the surplus furniture under the DCMS control can be used in place of new furniture. If an agency finds that it is unable to use the surplus property, the agency shall file an affidavit with the DCMS prior to any purchase specifying the types of new furniture to be bought, the quantities of each type of new furniture, the cost per type, the total cost per category, and the reasons why the furniture must be purchased new as opposed to obtaining it from surplus property.

- Accounts payable payment form for a grant reimbursement amounting to \$2,752,335 was not signed by the Agency representative.
- Payment for a travel reimbursement amounting to \$306 included mileage reimbursement for travel to and from the employee headquarters, resulting in an overpayment of \$41.
- Payment for a voucher amounting to \$250,000 in FY 2012 was not charged to the correct fiscal year appropriation as services were performed beyond June 30. Of the \$250,000, \$97,222 pertains to consulting services performed in FY 2013.

Statewide Accounting Management Systems (SAMS) (Procedure 17.10.30) states that the primary system control associated with the vouchering process is known as pre-audit. All vouchers and schedules are first pre-audited at the agency level. An

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-004. Finding (Voucher Processing Errors) (Continued)

examination is to be performed by the agency head or designated individual for the purpose of determining the legality and propriety of the proposed transaction. The voucher should be properly approved and the payment should be evidenced by supporting documentation.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include a process to ensure that expenditure vouchers are processed accurately and paid timely.

Agency management stated that voucher processing delays have occurred at both the Agency and PSSSC. These are due to W-9 issues, disputed charges and disaster payments which take additional time to approve. The incorrect calculation of interest payable was due to PSSSC entering the incorrect invoice receipt date in Accounting Information System. Invoices were not consistently date stamped upon receipt due to employee oversight. Other irregularities are attributed to processing errors.

Late approval of vouchers, failure to approve payment of required interest, and inadequate documentation of invoice receipt and voucher payment date result in noncompliance with the Illinois Administrative Code and State Prompt Payment Act. Untimely payments and error in computation of interest charges can result in vendors being unwilling to do business with the State. Lack of approvals and documentation may lead to incorrect payments resulting in a loss of State funds. (Finding Code No. 2013-004, 11-05 and 09-05)

Recommendation

We recommend the Agency strengthen its controls over voucher processing to ensure accuracy of vouchers and payments, documentation of invoice receipt and voucher payment date, and timely approval of vouchers, including accurate interest as required. In addition, we recommend the Agency recoup its overpaid voucher and travel reimbursement.

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SCHEDULE OF FINDINGS
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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-004. Finding (Voucher Processing Errors) (Continued)

Agency Response

The Agency agrees with the finding. IEMA's voucher processing function was moved back to IEMA from the PSSSC beginning in FY 2013 and the Agency believes this has greatly improved the process. The Agency will continue to work on improving its own processes internally to ensure invoices are consistently date stamped and appropriate interest paid. The Agency will also recoup the overpayment of \$41 identified.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-005. Finding (Inadequate Contracting Procedures)

The Illinois Emergency Management Agency (Agency) has not established adequate internal controls over contracts to ensure they were filed with the Office of the State Comptroller (Comptroller) on a timely basis and were properly executed prior to performance of services.

During our review of 25 contractual agreements for FY 2012 and FY 2013, we noted the following:

- One (4%) contract amendment amounting to \$985,908 was not signed by the Chief Legal Counsel.
- Two (8%) contracts totaling \$109,151 were executed subsequent to contract start dates. These contracts were executed 8 to 354 days after the contract start date.
- Contract Obligation Document (COD) for one contract (4%) amounting to \$13,940, was not properly completed. Award code was erroneously written as “O” - exempt purchase, instead of “C” - small purchase.
- Six (24%) contracts totaling \$437,350 were filed with the Comptroller 1 to 74 days late.

The Illinois Procurement Code (Code) (30 ILCS 500/20-80) and the Statewide Accounting Management System (SAMS) (Procedure 15.10.40) requires State agencies to file contracts exceeding \$10,000 (\$5,000 for professional and artistic contracts) for FY 2012 and \$25,000 for FY 2013 with the Comptroller within 15 days for FY 2012 and 30 days for FY 2013 of execution. In addition, the Code (30 ILCS 500/20-80 (d)) states no voucher shall be submitted to the Comptroller for a warrant to be drawn for the payment of money on account of any contract unless the contract is reduced to writing before the services are performed and filed with the Comptroller.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that funds, property and other assets be safeguarded against waste, loss, unauthorized use, and misappropriation. Effective internal controls should include procedures to ensure contracts be fully executed prior to commencement and signed and dated by both parties.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-005. Finding (Inadequate Contracting Procedures) (Continued)

SAMS procedure 15.20.10 states the COD (C-23), when submitted for a contract purposes, must contain required data elements.

The Illinois Finance Act (30 ILCS 105/9.02) states that any contract amendment or change to an existing contract that increases the value of the contract to or by \$250,000 or more in a fiscal year, shall be signed or approved in writing by the chief executive officer of the agency, and shall also be signed or approved in writing by the agency's chief legal counsel and chief fiscal officer.

Agency management stated one contract amendment was not signed by the Chief Legal Counsel due to staff oversight. The two contracts referenced were orders against master contracts and do not require late execution waivers. The CPO deems the master contract itself as the procurement, not the order against the master contract. One contract obligation document (COD) included a coding error. Six CODs were not filed timely by Public Safety Shared Services Center.

Failure to fully execute a contract prior to the commencement of services leaves the Agency vulnerable to unnecessary liabilities and potential legal issues. In addition, failure to include all appropriate signatures in contracts or file contracts with the Office of the Comptroller on a timely basis results in noncompliance with State statutes and regulations. (Finding Code No. 2013-005, 11-06 and 09-06)

Recommendation

We recommend the Agency review its process to ensure all contracts are signed and filed with the Comptroller per State statutes and related guidelines. Further, we recommend the Agency establish appropriate procedures to ensure all contracts are executed prior to the start of the services.

Agency Response

The Agency agrees with the finding and has already remedied these issues. An Agency Procurement Officer has been hired and new procurement-related processes established. In addition, the Agency has developed a new internal electronic system for all purchases requiring approvals at multiple stages prior to any purchases being made.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-006. Finding (Failure to Monitor Submission of Emergency Operation Plans)

The Illinois Emergency Management Agency (Agency) did not consistently follow its policies and procedures in place to ensure that each Agency's Region Coordinator monitored the timely submission of complete and accurate Emergency Operation Plans (EOPs) by their respective Emergency Services and Disaster Agencies (ESDAs).

The Agency is responsible for promulgating review and approval standards which are to be used by ESDAs for preparing an EOP.

During our review of 25 EOPs submitted to the Agency for FY 2012 and FY 2013, we noted the following:

- Two (8%) EOPs were not reviewed and approved within 30 days after the receipt of the plan. Plans were approved 32-50 days late.
- Nine (36%) EOPs did not document the receipt date of the plan, thus timeliness of review cannot be determined.
- One (4%) EOP did not contain the required report Annex.

The Illinois Emergency Management Agency Act (20 ILCS 3305/10(g)) requires each emergency services and disaster agency (ESDA) to prepare an emergency operations plan for its geographic boundaries that complies with planning, review, and approval standards promulgated by the Illinois Emergency Management Agency.

The Illinois Administrative Code (29 Ill. Admin. Code 301.310) states that each mandated ESDA and each ESDA eligible for and seeking accreditation shall biennially submit to the Agency for review and approval an emergency operations plan for their geographic boundaries. The Illinois Administrative Code (29 Ill. Admin. Code 301.230, 301.240 and 301.250) outlines the basic plan requirements, functional annex requirements and hazard specific annexes which are required to be part of the EOP. Section 301.310 outlines EOP submission and review requirements for mandated and accredited ESDAs wherein it states that within 30 days after submittal, the Agency shall review the plan and give written notification to the ESDA, either personally with proof of notification or by certified or registered mail, of Agency's approval or disapproval of the EOP in accordance with the planning standards.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2013-006. Finding (Failure to Monitor Submission of Emergency Operation Plans)
(Continued)**

Agency management stated that competing priorities and lack of staff attributed to these exceptions.

Failure to ensure complete and timely submissions of EOPs by ESDAs could result in uncoordinated emergency management strategy at the local level and in noncompliance with the statute and regulations. (Finding Code No. 2013-006)

Recommendation

We recommend the Agency comply with the Illinois Emergency Management Agency Act by ensuring adequate resources are available to monitor the timely submission of Emergency Operation Plans.

Agency Response

The Agency agrees with the finding. An updated standard operating procedure was implemented in August 2013 to address the issues cited. However, there are instances when the Regional Coordinator is continuing to work with the local ESDA on their plan and so final approval may not occur within 30 days of receipt.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-007. Finding (Inadequate Controls Over Property and Equipment Records)

The Illinois Emergency Management Agency (Agency) did not have adequate controls over its property and equipment and related records.

In performing our test of 100 equipment items for FY 2012 and FY 2013, we noted the following:

- Two equipment items totaling \$205,388 were not properly tagged.
- Nineteen equipment items totaling \$218,779 were located at sites other than location listed on the property control records.
- Two equipment items totaling \$6,270, acquired in FY 2012 and FY 2013, were not listed in the property control records.
- Two equipment items totaling \$25,957 were deleted from the Agency's property control records 181-362 days after the approval for deletion.
- One equipment item with a State property identification tag was not listed in the property control records.

Our review of equipment expenditure reconciliation revealed that equipment purchases totaling \$441,609 and \$142,986 were not included in the Agency's property control records as of June 30, 2012 and June 30, 2013, respectively.

We also noted the Certification of Inventory for FY 2012 and FY 2013 submitted to the Department of Central Management Services (DCMS) were incomplete and inaccurate. The following were noted:

- The Certifications were not accompanied by a complete and separate list of all State-owned vehicles.
- The inventory listing included items that were below \$500 and not considered high theft.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2013-007. Finding (Inadequate Controls Over Property and Equipment Records)
(Continued)**

In addition, our review of Agency's Report of State Property (C-15) for FY 2012 and FY 2013 revealed that the lease for multi-function copiers which was considered a capital lease, was not included in the FY 2013 C-15 report. The fair value of the equipment is \$55,440.

DCMS Property Control Rules (44 Ill. Admin. Code 5010.400) requires all changes in equipment records be made within 30 days. The State Property Control Act (30 ILCS 605/4) requires responsible officers at each State agency to be accountable for the supervision, control, and inventory of all property under their jurisdiction to ensure the proper accounting and safeguarding of State assets. This Act further requires the Agency's reporting responsibilities to DCMS.

The Statewide Accounting Management Systems (SAMS) Manual Procedure 29.10.10 requires agencies to maintain detailed property records, which should include tag number and location of item. It also states that capital lease assets are to be included on the C-15 report for the quarter in which the lease was executed.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that funds, property and other assets be safeguarded against waste, loss, unauthorized use, and misappropriation. Effective internal controls should include a process to ensure all State properties are safeguarded and properly recorded.

Agency management stated that proper forms were submitted to Public Safety Shared Services Center (PSSSC) to document the movement of inventory and update property control records. However, PSSSC did not process the forms timely or accurately. Two items tested did not have property tags due to the difficulty in permanently tagging the items. Annual inventory Certifications and attachments were not completed in accordance with DCMS instructions due to errors in the preparation of the certifications by PSSSC and staff oversight. Capital leases were not reported timely on the C-15 property reports because the agency was waiting on a determination of the type of lease by the Illinois Office of the Comptroller (Comptroller).

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2013-007. Finding (Inadequate Controls Over Property and Equipment Records)
(Continued)**

Inaccurate property reporting reduces the reliability of the Agency's capital asset information and results in incorrect accounting information that could cause unnecessary equipment expenditures and inaccurate financial reporting of the State. (Finding Code No. 2013-007, 11-08 and 09-08)

Recommendation

We recommend the Agency adhere to the requirements of the SAMS and State Property Control Act by reviewing procedures to ensure that the property and equipment records are properly maintained, and accurately reported to DCMS and the Comptroller.

Agency Response

The Agency agrees with the finding. IEMA has found that the PSSSC, which is responsible for IEMA's inventory, is rarely current with the entry of paper forms that are sent from the Agency to the PSSSC for entry into the inventory system. The ongoing time lag results in data that is not the most current. IEMA has recently reconciled inventory records with the PSSSC and all paper records on hand were updated. IEMA is working towards a new inventory system that will eliminate the use of paper transfer and inventory addition/deletion sheets.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-008. Finding (Noncompliance with the Fiscal Control and Internal Auditing Act)

The Illinois Emergency Management Agency (Agency) did not ensure that its internal auditing program fully complied with the Fiscal Control and Internal Auditing Act (FCIAA).

During FY 2013, there were six specific operational and program audits included in the audit plan. Our review of completed audits disclosed that the internal audit plan was not fully implemented. Out of the six audits, only two were completed during FY 2013. In addition, no audits relating to internal and administrative controls for grants received or made by the Agency were completed during the last two years. The audit of Public Assistant Grants was only completed on October 10, 2013.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/2003) requires that the internal auditing program include audits of major systems of internal and administrative control conducted on a periodic basis so that all major systems be reviewed at least once every two years. The audits must include grants received or made by the agency to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations.

Agency management stated that an internal audit for grant related activities was completed during FY 2013, however a report was not finalized.

The major areas of internal control must be audited timely to maintain an effective internal control system. Failure to perform regular audits of major systems of internal and administrative controls may result in weaknesses in internal control not timely detected. (Finding Code No. 2013-008 and 11-09)

Recommendation

We recommend the Agency complete internal audits of its major systems of internal accounting and administrative controls as required by the Act.

Agency Response

The Agency agrees with the finding. The Agency was without a Chief Internal Auditor for 7 months of the compliance period but it strives to meet all requirements of the Act.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-009. Finding (Noncompliance with Nuclear Safety Law of 2004)

The Illinois Emergency Management Agency (Agency) did not comply with the Nuclear Safety Law of 2004 by failing to conduct a study on the use of nuclear power or on nuclear safety, formulating the State's general nuclear policy, and publicizing the findings of all studies.

In response to the prior examination finding, management stated that IEMA is not qualified to conduct the studies and suggests that the mandate be eliminated. Per Senate Joint Resolution 101 (95th General Assembly), the Illinois Nuclear Power Issues Task Force should be the appropriate State entity to review. IEMA is still exploring whether to pursue legislation to eliminate this language under the Nuclear Safety Law statute or to conduct a feasibility study to determine if obtaining outside contractors would be appropriate.

The Nuclear Safety Law of 2004 (20 ILCS 3310/75) requires the Agency, in cooperation with the Department of Natural Resources (DNR), to study (i) the impact and cost of nuclear power and compare these to the impact and cost of alternative sources of energy, (ii) the potential effects on the public health and safety of all radioactive emissions from nuclear power plants, and (iii) all other factors that bear on the use of nuclear power or on nuclear safety. In addition, the Agency shall formulate a general nuclear policy for the State based on the findings of the study and publicize the findings of all studies and make the publications reasonably available to the public.

Agency management stated that the Agency does not have the expertise or staff to conduct these studies and formulate a general nuclear policy for the State.

Failure to conduct the study on the use of nuclear power or on nuclear safety results in noncompliance with the mandate. (Finding Code No. 2013-009 and 11-11)

Recommendation

We recommend the Agency comply with the Nuclear Safety Law of 2004 by conducting a study on the use of nuclear power or on nuclear safety or seek legislative remedy to the statutory requirement.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-009. Finding (Noncompliance with Nuclear Safety Law of 2004) (Continued)

Agency Response

The Agency agrees with the finding. IEMA does not have the expertise nor the staff available to conduct a comparative study on various sources of energy. House Bill 3036 was introduced in the spring of 2013 to repeal this provision but did not pass. The Agency plans to introduce this legislation again in 2014.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2013-010. Finding (Employee Performance Evaluations Not Completed Timely)

The Illinois Emergency Management Agency (Agency) did not conduct employee performance evaluations in accordance with the Illinois Administrative Code and Agency policies.

During our review of personnel files of 25 employees for FY 2012 and FY 2013 we noted the following:

- Seven employees did not have performance evaluation in FY 2012.
- Nine employees did not have performance evaluation in FY 2013.
- Three performance evaluations reviewed for FY 2012 were not timely submitted. Performance evaluations were submitted 1 to 108 days late.
- Thirteen performance evaluations reviewed for FY 2013 were not timely submitted. Performance evaluations were submitted 6 to 148 days late.
- Four performance evaluations for FY 2012 were not properly approved.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires that, for a certified employee, each agency shall prepare an employee performance evaluation not less often than annually. The Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) also requires that evaluations be completed prior to when annual merit increases are awarded. In addition, the Agency's personnel manual requires the Agency to complete performance evaluations for newly appointed employees upon completion of the first probationary period (3 months) and fifteen days prior to the completion of the final probationary period (6 months). Performance evaluations are due once a year thereafter on the first day of the month in which the employee's anniversary date falls. Further, the Department of Central Management Services (DCMS) Individual Development and Performance System form requires signature of the employee, employee supervisor, next higher level supervisor, and the Agency head.

Agency management stated that some employee evaluations were not completed due to untimely notification of the due dates by either DCMS or Public Safety Shared Services Center (PSSSC).

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2013**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2013-010. Finding (Employee Performance Evaluations Not Completed Timely)
(Continued)**

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations. The evaluation measures actual work performance against the performance criteria established at the beginning of the appraisal period. Without timely completion of an employee performance evaluation, the employee would not be provided with formal feedback or assessment of his or her performance, and areas for improvements and current year's performance goals and objectives may not be identified and communicated in a timely manner. Furthermore, employee performance evaluations serve as a foundation for salary adjustments, promotions, demotions, discharges, layoff, recall, or reinstatement decisions. (Finding Code No. 2013-010, 11-12 and 09-16)

Recommendation

We recommended the Agency comply with the Illinois Administrative Code and Agency policies by completing annual and probationary performance evaluations in a timely manner. Evaluation forms should be approved and signed by the employee, supervisor and Agency Head, as required by DCMS.

Agency Response

The Agency agrees with the finding. The Agency has recently requested a list of outstanding evaluations from PSSSC and is working with Agency managers to bring all evaluations up to date.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF PRIOR FINDINGS NOT REPEATED
FOR THE TWO YEARS ENDED JUNE 30, 2013**

A. Incorrect GAAP Reporting

During the prior examination, the Illinois Emergency Management Agency (Agency) did not provide the auditors or the Office of the State Comptroller (Comptroller) with complete and accurate Interfund Activity-Grantor Agency (SCO-568) forms. Also, the Grant/Contract Analysis (SCO-563) forms and related Schedule of Expenditures of Federal Awards (SEFA) were not presented to the auditors timely.

During our current examination, the Agency prepared and submitted the required GAAP forms timely. In addition, no errors were noted during the review of GAAP forms sampled. (Finding Code No. 11-01, 09-01 and 07-01)

B. Inadequate Segregation of Duties

During the prior examination, the Agency lacked the proper segregation of duties in requisitioning, receiving and storing of equipment and commodities.

During the current examination, internal controls were implemented wherein the requisition, approval, and receiving of equipment and commodities items are performed by different individuals. Our review of sampled vouchers relating to equipment and commodities transactions did not identify instances wherein the same individual requested, approved and received equipment and commodities. (Finding Code No. 11-03 and 09-03)

C. Inadequate Segregation of Duties

During the prior examination, the Agency lacked the proper segregation of duties in the processing of receipts, receivables and revenue.

During the current examination, internal controls were implemented wherein the receipt, deposit and recording of cash receipts transactions are performed by different individuals. Our review of sampled receipts and refunds indicated that no incompatible duties are performed by the same individual. (Finding Code No. 11-04 and 09-04)

D. Inadequate Internal Controls Over Cash Receipts and Refunds

During the prior examination, the Agency did not have adequate controls over receipts and refunds. Timeliness of deposit could not be determined because the Agency did not maintain documentation of the date receipts and refunds were received. Also, Receipt Deposit Transmittal (RDT) sampled did not include original signature of authorized Agency official or a list of instrument type codes.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF PRIOR FINDINGS NOT REPEATED
FOR THE TWO YEARS ENDED JUNE 30, 2013**

D. Inadequate Internal Controls Over Cash Receipts and Refunds (Continued)

During the current examination, dates when sampled receipts and refunds were received were documented, however, we noted one RDT did not include the signature of authorized Agency official and two RDTs did not include a list of instrument type codes. This issue was verbally discussed with Agency management. (Finding Code No. 11-07 and 09-07)

E. Inadequate Documentation for Reporting to Local Emergency Planning Committees

During the prior examination, the Agency did not have adequate documentation to ensure all incidents of a release of hazardous materials reported to the State Emergency Response Commission (SERC) were then reported to the appropriate Local Emergency Planning Committee (LEPC).

Beginning October 1, 2012, a new procedure was implemented wherein an Agency staff was responsible for emailing daily reports and notification forms to the proper LEPC. Exceptions noted on LEPC reporting prior to October 1, 2012 were verbally discussed with Agency management. (Finding Code No. 11-10 and 09-13)

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2013
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
 - Fiscal Year 2013
 - Fiscal Year 2012
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Fiscal Year 2013
 - Fiscal Year 2012
 - Analysis of Significant Variations in Receipts
 - Fiscal Year 2013
 - Fiscal Year 2012
 - Analysis of Significant Lapse Period Spending
 - Fiscal Year 2013
 - Fiscal Year 2012
 - Analysis of Accounts Receivable
 - Schedule of Releases and Expenditures from Governor's Disaster Relief Fund
(Not Examined)
- Analysis of Operations (Not Examined)
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Emergency Purchases (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountants' 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, 2013 and June 30, 2012 in Schedules 1 through 13. However, the accountants do not express an opinion on the supplementary information. The accountants' report also states that they have not applied procedures to Schedule 14 and the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures Fourteen Months Ended August 31, 2013	Balances Lapsed
		Expenditures Through June 30, 2013	Expenditures July 1, 2013 Through August 31, 2013		

Public Act 97-0725 and Public Act 97-0731

APPROPRIATED FUNDS

GENERAL REVENUE FUND - 001

Personal services	\$ 1,525,000	\$ 1,452,174	\$ 57,182	\$ 1,509,356	\$ 15,644
State contributions to social security	114,900	108,500	4,260	112,760	2,140
Contractual services	797,000	699,741	32,377	732,118	64,882
Subtotal Fund - 001	\$ 2,436,900	\$ 2,260,415	\$ 93,819	\$ 2,354,234	\$ 82,666

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2013	Lapse Period Expenditures July 1, 2013 Through August 31, 2013	Total Expenditures Fourteen Months Ended August 31, 2013	Balances Lapsed
Public Act 97-0725 and Public Act 97-0731					
APPROPRIATED FUNDS					
RADIATION PROTECTION FUND - 067					
Personal services	\$ 3,980,100	\$ 3,740,312	\$ 141,574	\$ 3,881,886	\$ 98,214
State contributions to State employees' retirement system	1,511,900	1,424,680	53,911	1,478,591	33,309
State contributions to social security	304,600	277,056	10,578	287,634	16,966
Group insurance	1,058,500	944,907	34,496	979,403	79,097
Contractual services	458,200	262,386	40,042	302,428	155,772
Travel	127,500	31,066	2,464	33,530	93,970
Commodities	21,800	491	35	526	21,274
Printing	38,700	8,314	-	8,314	30,386
Equipment	46,000	1,659	-	1,659	44,341
Electronic data processing	213,000	149,141	37,214	186,355	26,645
Telecommunication services	59,500	26,856	7,605	34,461	25,039
Operation of automotive equipment	27,500	17,686	-	17,686	9,814
Lump sum					
Local responder training	757,000	443,655	11,159	454,814	302,186
Licensing facilities	1,295,000	998,551	117,243	1,115,794	179,206
Recovery and remediation	120,000	-	-	-	120,000
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund project	225,000	-	-	-	225,000
Ordinary and contingent expense	475,000	203,968	2,170	206,138	268,862
Awards and grants					
Reimburse to governmental units for assistance in radiological emergencies	89,400	-	-	-	89,400
Refunds	89,400	13,093	-	13,093	76,307
Subtotal Fund - 067	\$ 10,898,100	\$ 8,543,821	\$ 458,491	\$ 9,002,312	\$ 1,895,788

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013

	Appropriations (Net of Transfers)	Lapse Period		Balances Lapsed
		Expenditures Through June 30, 2013	Expenditures July 1, 2013 Through August 31, 2013	
\$	145,500	-	-	\$ 145,500
\$	145,500	-	-	\$ 145,500

Public Act 97-0725 and Public Act 97-0731

APPROPRIATED FUNDS

EMERGENCY PLANNING AND TRAINING FUND - 173

Lump sum				
Activities as a result of the Illinois				
Emergency Planning and Community				
Right to Know Act	\$	-	-	\$ -
Subtotal Fund - 173	\$	-	-	\$ -

INDOOR RADON MITIGATION FUND - 191

Lump sum				
Federally funded State indoor radon				
abatement program	\$	283,675	115,964	\$ 399,639
Subtotal Fund - 191	\$	283,675	115,964	\$ 399,639

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum				
Flood mitigation assistance	\$	5,000,000	93,745	\$ 4,629,025
Federal projects	500,000	-	-	500,000
Subtotal Fund - 484	\$	5,500,000	93,745	\$ 5,129,025

**SCHEDULE 1
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013**

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2013	Lapse Period		Total Expenditures Fourteen Months Ended August 31, 2013	Balances Lapsed
			Expenditures July 1, 2013 Through	Expenditures Through August 31, 2013		
	\$ 1,000,000	\$ 261,512	\$ 76,317	\$ 337,829	\$ 662,171	
	1,000,000	175,969	10,839	186,808	813,192	
	70,000,000	4,961,262	1,303,564	6,264,826	63,735,174	
	55,000,000	1,169,059	14,752	1,183,811	53,816,189	
	\$ 127,000,000	\$ 6,567,802	\$ 1,405,472	\$ 7,973,274	\$ 119,026,726	

Public Act 97-0725 and Public Act 97-0731

APPROPRIATED FUNDS

FEDERAL AID DISASTER FUND - 491

Lump sum						
Federal disaster relief program	\$				\$	662,171
Hazard mitigation program						813,192
Awards and grants						
Federal disaster declarations						
Hazard mitigation disaster relief						
Subtotal Fund - 491	\$				\$	119,026,726

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum						
Training and education	\$	3,291,000	\$ 597,591	\$ 99,980	\$ 697,571	\$ 2,593,429
Subtotal Fund - 497	\$	3,291,000	\$ 597,591	\$ 99,980	\$ 697,571	\$ 2,593,429

SEPTEMBER 11TH FUND - 588

Lump sum						
Grants, contracts, and administration	\$	100,000	\$ 27,437	\$ 53,182	\$ 80,619	\$ 19,381
Subtotal Fund - 588	\$	100,000	\$ 27,437	\$ 53,182	\$ 80,619	\$ 19,381

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2013	Lapse Period		Balances Lapsed
			Expenditures July 1, 2013 Through August 31, 2013	Total Expenditures Fourteen Months Ended August 31, 2013	

Public Act 97-0725 and Public Act 97-0731

APPROPRIATED FUNDS

DISASTER RESPONSE AND RECOVERY FUND - 667

Lump Sum					
Disaster response and recovery	\$ 12,000,000	\$ 118,177	\$ 445,067	\$ 563,244	\$ 11,436,756
Subtotal - Fund 667	\$ 12,000,000	\$ 118,177	\$ 445,067	\$ 563,244	\$ 11,436,756

HOMELAND SECURITY EMERGENCY PREPAREDNESS FUND - 710

Lump Sum					
Emergency preparedness grant program	\$ 30,000,000	\$ 10,371,909	\$ 589,738	\$ 10,961,647	\$ 19,038,353
Terrorism preparedness and training	382,000,000	127,754,832	29,115,437	156,870,269	225,129,731
Subtotal - Fund 710	\$ 412,000,000	\$ 138,126,741	\$ 29,705,175	\$ 167,831,916	\$ 244,168,084

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013

	Appropriations (Net of Transfers)	Lapse Period		Balances Lapsed
		Expenditures Through June 30, 2013	Expenditures July 1, 2013 Through August 31, 2013	
Public Act 97-0725 and Public Act 97-0731				
<u>APPROPRIATED FUNDS</u>				
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>				
Personal services	\$ 9,353,900	\$ 7,910,809	\$ 448,083	\$ 8,358,892
State contributions to State employees' retirement system	3,553,500	3,015,418	170,988	3,186,406
State contributions to social security	715,800	582,916	33,613	616,529
Group insurance	2,679,500	2,146,644	102,391	2,249,035
Contractual services	2,886,600	1,761,644	570,595	2,332,239
Travel	235,800	123,016	12,007	135,023
Commodities	377,900	180,087	41,844	221,931
Printing	15,800	2,348	854	3,202
Equipment	800,700	238,240	259,035	497,275
Electronic data processing	332,700	294,797	4,257	299,054
Telecommunication services	720,300	482,177	102,711	584,888
Operation of automotive equipment	112,000	108,906	2,498	111,404
Lump sum				
Training and travel expenses	97,000	8,669	10,253	18,922
Ordinary and contingent expenses	2,311,000	1,733,321	237,014	1,970,335
Awards and grants				
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	647,807	2,193	650,000
Subtotal Fund - 796	\$ 24,842,500	\$ 19,236,799	\$ 1,998,336	\$ 21,235,135
				\$ 3,607,365

**SCHEDULE 1
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013**

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2013	Lapse Period		Balances Lapsed
			Expenditures July 1, 2013 Through August 31, 2013	Total Expenditures Fourteen Months Ended August 31, 2013	
Public Act 97-0725 and Public Act 97-0731					
<u>APPROPRIATED FUNDS</u>					
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump sum					
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	\$ 271,200	\$ 163,530	\$ 11,065	\$ 174,595	\$ 96,605
Subtotal Fund - 882	\$ 271,200	\$ 163,530	\$ 11,065	\$ 174,595	\$ 96,605
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and grants					
Cost of establishing low-level radioactive waste disposal facility	\$ 990,000	\$ 732,524	\$ 35,244	\$ 767,768	\$ 222,232
Refunds for overpayments made by low-level waste generators	4,900	-	-	-	4,900
Subtotal Fund - 942	\$ 994,900	\$ 732,524	\$ 35,244	\$ 767,768	\$ 227,132
<u>BUILD ILLINOIS BOND FUND - 971</u>					
Permanent improvements	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 25,000,000
Subtotal Fund - 971	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 25,000,000
TOTAL APPROPRIATED FUNDS	\$ 625,730,100	\$ 176,935,742	\$ 34,515,540	\$ 211,451,282	\$ 414,278,818

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2013

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2013	Lapse Period		Balances Lapsed
			Expenditures July 1, 2013 Through August 31, 2013	Total Expenditures Fourteen Months Ended August 31, 2013	
Public Act 97-0725 and Public Act 97-0731					
<u>NON-APPROPRIATED FUNDS</u>					
Federal Civil Preparedness Administrative Fund - 497	\$ 483	\$ 483	-	\$ 483	
TOTAL NON-APPROPRIATED FUNDS	<u>\$ 483</u>	<u>\$ 483</u>	<u>-</u>	<u>\$ 483</u>	
GRAND TOTAL - ALL FUNDS	<u>\$ 625,730,100</u>	<u>\$ 176,936,225</u>	<u>\$ 34,515,540</u>	<u>\$ 211,451,765</u>	<u>\$ 414,278,818</u>

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to vendors.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2012	Lapse Period Expenditures July 1, 2012 Through December 31, 2012	Total Expenditures Eighteen Months Ended December 31, 2012	Balances Lapsed
Public Act 97-0063 and Public Act 97-0076					
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 1,537,000	\$ 1,500,432	\$ 32,075	\$ 1,532,507	\$ 4,493
State contributions to social security	122,900	112,109	2,391	114,500	8,400
Contractual services	861,800	763,165	66,651	829,816	31,984
Travel	13,200	8,810	-	8,810	4,390
Commodities	6,000	-	-	-	6,000
Printing	6,100	-	-	-	6,100
Equipment	4,000	-	-	-	4,000
Telecommunication services	167,900	133,039	5,321	138,360	29,540
Operation of automotive equipment	24,900	19,818	4,918	24,736	164
Lump sum					
Training and education	60,000	13,458	24,883	38,341	21,659
Disaster relief cost	150,000	149,994	-	149,994	6
Subtotal Fund - 001	\$ 2,953,800	\$ 2,700,825	\$ 136,239	\$ 2,837,064	\$ 116,736

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2012

	Appropriations (Net of Transfers)	Lapse Period		Balances Lapsed
		Expenditures Through June 30, 2012	Expenditures July 1, 2012 Through December 31, 2012	
Public Act 97-0063 and Public Act 97-0076				
<u>APPROPRIATED FUNDS</u>				
<u>RADIATION PROTECTION FUND - 067</u>				
Personal services	\$ 3,545,000	\$ 3,322,739	\$ 197,544	\$ 24,717
State contributions to State employees' retirement system	1,212,100	1,138,812	67,643	5,645
State contributions to social security	261,200	246,185	14,726	289
Group insurance	698,900	659,793	37,396	1,711
Contractual services	241,200	189,669	41,439	10,092
Travel	61,000	30,956	3,518	26,526
Commodities	13,000	1,588	-	11,412
Printing	12,000	10,698	-	1,302
Equipment	33,000	18,265	-	14,735
Telecommunication services	34,000	22,444	7,197	4,359
Operation of automotive equipment	17,000	652	16,312	36
Lump sum				
Local responder training	373,500	38,640	12,337	322,523
Licensing facilities	1,350,500	808,286	181,746	360,468
Recovery and remediation	145,500	-	25,204	120,296
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund project	320,000	55,362	45,127	219,511
Cost and expenses related to or in support of a Public Safety Shared Service Center Awards and grants	210,000	194,699	4,931	10,370
Reimburse to governmental units for assistance in radiological emergencies	89,400	-	-	89,400
Refunds	89,400	27,533	831	61,036
Subtotal Fund - 067	\$ 8,706,700	\$ 6,766,321	\$ 655,951	\$ 1,284,428

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2012	Lapse Period Expenditures July 1, 2012 Through December 31, 2012	Total Expenditures Eighteen Months Ended December 31, 2012	Balances Lapsed
Public Act 97-0063 and Public Act 97-0076					
<u>APPROPRIATED FUNDS</u>					
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>					
Lump sum					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 145,500	\$ -	\$ -	\$ -	\$ 145,500
Subtotal Fund - 173	\$ 145,500	\$ -	\$ -	\$ -	\$ 145,500

INDOOR RADON MITIGATION FUND - 191

Lump sum					
Federally funded State indoor radon abatement program	\$ 1,250,000	\$ 269,763	\$ 48,251	\$ 318,014	\$ 931,986
Subtotal Fund - 191	\$ 1,250,000	\$ 269,763	\$ 48,251	\$ 318,014	\$ 931,986

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum					
Flood mitigation assistance Federal projects	\$ 5,000,000	\$ 1,427,878	\$ 6,483	\$ 1,434,361	\$ 3,565,639
	500,000	-	-	-	500,000
Subtotal Fund - 484	\$ 5,500,000	\$ 1,427,878	\$ 6,483	\$ 1,434,361	\$ 4,065,639

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2012	Lapse Period Expenditures July 1, 2012 Through December 31, 2012	Total Expenditures Eighteen Months Ended December 31, 2012	Balances Lapsed
Public Act 97-0063 and Public Act 97-0076					
<u>APPROPRIATED FUNDS</u>					
<u>FEDERAL AID DISASTER FUND - 491</u>					
Lump sum					
Federal disaster relief program	\$ 1,000,000	\$ 9,639	\$ 4,221	\$ 13,860	\$ 986,140
Hazard mitigation program	1,000,000	114	-	114	999,886
Awards and grants					
Federal disaster declarations	50,000,000	47,933,742	116,013	48,049,755	1,950,245
Hazard mitigation disaster relief	40,000,000	1,635,200	112,874	1,748,074	38,251,926
Subtotal Fund - 491	\$ 92,000,000	\$ 49,578,695	\$ 233,108	\$ 49,811,803	\$ 42,188,197
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>					
Lump sum					
Training and education	\$ 3,291,000	\$ 399,891	\$ 348,497	\$ 748,388	\$ 2,542,612
Terrorism preparedness and training cost	434,800,000	68,376,438	24,745,977	93,122,415	341,677,585
Cost and expenses related to or in support of a Public Safety Shared Service Center	100,000	-	-	-	100,000
Subtotal Fund - 497	\$ 438,191,000	\$ 68,776,329	\$ 25,094,474	\$ 93,870,803	\$ 344,320,197
<u>SEPTEMBER 11TH FUND - 588</u>					
Lump sum					
Grants, contracts, and administration	\$ 200,000	\$ 55,000	\$ 55,000	\$ 110,000	\$ 90,000
Subtotal Fund - 588	\$ 200,000	\$ 55,000	\$ 55,000	\$ 110,000	\$ 90,000

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2012	Lapse Period Expenditures July 1, 2012 Through	Total Expenditures Eighteen Months Ended December 31, 2012	Balances Lapsed
Public Act 97-0063 and Public Act 97-0076					
<u>APPROPRIATED FUNDS</u>					
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>					
Personal services	\$ 8,737,700	\$ 8,305,044	\$ 408,822	\$ 8,713,866	\$ 23,834
State contributions to State employees' retirement system	2,990,100	2,845,334	140,545	2,985,879	4,221
State contributions to social security	647,600	611,470	30,597	642,067	5,533
Group insurance	1,849,500	1,709,717	83,323	1,793,040	56,460
Contractual services	2,048,000	1,469,178	389,993	1,859,171	188,829
Travel	204,900	115,885	25,637	141,522	63,378
Commodities	345,600	138,591	88,931	227,522	118,078
Printing	15,800	-	-	-	15,800
Equipment	686,800	75,754	513,213	588,967	97,833
Electronic data processing	332,700	197,384	128,530	325,914	6,786
Telecommunication services	779,300	449,539	105,763	555,302	223,998
Operation of automotive equipment	134,600	111,722	16,011	127,733	6,867
Lump sum					
Training and travel expenses	97,000	74,325	-	74,325	22,675
Cost and expenses related to or in support of a Public Safety Shared Service Center	686,000	537,478	22,460	559,938	126,062
Ordinary and contingent expenses	1,625,000	648,439	881,958	1,530,397	94,603
Awards and grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	608,934	39,267	648,201	1,799
Subtotal Fund - 796	\$ 21,830,600	\$ 17,898,794	\$ 2,875,050	\$ 20,773,844	\$ 1,056,756

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2012	Lapse Period Expenditures July 1, 2012 Through	Total Expenditures Eighteen Months Ended December 31, 2012	Balances Lapsed
Public Act 97-0063 and Public Act 97-0076					
<u>APPROPRIATED FUNDS</u>					
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump sum					
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	\$ 215,000	\$ 153,668	\$ 12,728	\$ 166,396	\$ 48,604
Subtotal Fund - 882	\$ 215,000	\$ 153,668	\$ 12,728	\$ 166,396	\$ 48,604
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and grants					
Cost of establishing low-level radioactive waste disposal facility	\$ 585,000	\$ 527,245	\$ 32,809	\$ 560,054	\$ 24,946
Refunds for overpayments made by low-level waste generators	4,900	-	-	-	4,900
Subtotal Fund - 942	\$ 589,900	\$ 527,245	\$ 32,809	\$ 560,054	\$ 29,846
<u>BUILD ILLINOIS BOND FUND - 971</u>					
Permanent improvements	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 25,000,000
Subtotal Fund - 971	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 25,000,000
TOTAL APPROPRIATED FUNDS	\$ 596,582,500	\$ 148,154,518	\$ 29,150,093	\$ 177,304,611	\$ 419,277,889

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2012	Lapse Period		Total Expenditures Eighteen Months Ended December 31, 2012	Balances Lapsed
			Expenditures July 1, 2012 Through December 31, 2012	Expenditures Through December 31, 2012		
Public Act 97-0063 and Public Act 97-0076						
<u>NON-APPROPRIATED FUNDS</u>						
Federal Civil Preparedness Administrative Fund - 497	\$ 79,142	\$ -	\$ -	\$ 79,142		
Emergency Management Preparedness Fund - 526	35,497	-	-	35,497		
Disaster Response Recovery - Fund 667	648,253	4,620	-	652,873		
TOTAL NON-APPROPRIATED FUNDS	762,892	4,620	4,620	767,512		
GRAND TOTAL - ALL FUNDS	\$ 596,582,500	\$ 148,917,410	\$ 29,154,713	\$ 178,072,123	\$ 419,277,889	

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to vendors.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (Net of Transfers)	\$ 2,436,900	\$ 2,953,800	\$ 20,452,400
Expenditures			
Personal services	1,509,356	1,532,507	-
State contributions to social security	112,760	114,500	-
Contractual services	732,118	829,816	-
Travel	-	8,810	-
Telecommunication services	-	138,360	-
Operation of automotive equipment	-	24,736	-
Lump sum			
Training and education	-	38,341	-
Disaster public relief	-	149,994	-
Operational expenses, awards, grants, and permanent improvements	-	-	119,248
Operational expenses	-	-	2,781,327
Governor's discretionary appropriation	-	-	17,149,178
Total Expenditures	<u>2,354,234</u>	<u>2,837,064</u>	<u>20,049,753</u>
Lapsed Balances	<u>\$ 82,666</u>	<u>\$ 116,736</u>	<u>\$ 402,647</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013	2012	2011
	PA 97-0725 and PA 97-0731	PA 97-0063 and PA 97-0076	PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>RADIATION PROTECTION FUND - 067</u>			
Appropriations (Net of Transfers)	\$ 10,898,100	\$ 8,706,700	\$ 7,887,400
Expenditures			
Personal services	3,881,886	3,520,283	3,086,547
State contributions to State employees' retirement system	1,478,591	1,206,455	914,376
State contributions to social security	287,634	260,911	229,438
Group insurance	979,403	697,189	542,468
Contractual services	302,428	231,108	173,870
Travel	33,530	34,474	61,506
Commodities	526	1,588	5,459
Printing	8,314	10,698	239
Equipment	1,659	18,265	5,097
Electronic data processing	186,355	-	24,204
Telecommunication services	34,461	29,641	28,766
Operation of automotive equipment	17,686	16,964	32
Lump sum			
Local responder training	454,814	50,977	150,602
Licensing facilities	1,115,794	990,032	861,354
Recovery and remediation	-	25,204	-
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	-	100,489	2,364
Costs and expenses related to or in support of a Public Safety Shared Service Center	-	199,630	174,816
Ordinary and contingent expense	206,138	-	-
Refunds	13,093	28,364	8,886
Total Expenditures	<u>9,002,312</u>	<u>7,422,272</u>	<u>6,270,024</u>
Lapsed Balances	<u>\$ 1,895,788</u>	<u>\$ 1,284,428</u>	<u>\$ 1,617,376</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>			
Appropriations (Net of Transfers)	\$ 145,500	\$ 145,500	\$ 145,500
Expenditures			
Lump sum			
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	-	-	-
Total Expenditures	-	-	-
Lapsed Balances	\$ 145,500	\$ 145,500	\$ 145,500
<u>INDOOR RADON MITIGATION FUND - 191</u>			
Appropriations (Net of Transfers)	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Expenditures			
Lump sum			
Federally funded State indoor radon abatement program	399,639	318,014	200,066
Total Expenditures	399,639	318,014	200,066
Lapsed Balances	\$ 850,361	\$ 931,986	\$ 1,049,934
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>			
Appropriations (Net of Transfers)	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
Expenditures			
Lump sum			
Flood mitigation assistance	370,975	1,434,361	572,495
Total Expenditures	370,975	1,434,361	572,495
Lapsed Balances	\$ 5,129,025	\$ 4,065,639	\$ 4,927,505

**SCHEDULE 3
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>FEDERAL AID DISASTER FUND - 491</u>			
Appropriations (Net of Transfers)	\$ 127,000,000	\$ 92,000,000	\$ 92,000,000
Expenditures			
Lump sum			
Federal disaster relief program	337,829	13,860	77,054
Hazard mitigation program	186,808	114	530
Awards and grants			
Federal disaster declarations	6,264,826	48,049,755	34,474,473
Hazard mitigation disaster relief	1,183,811	1,748,074	4,917,176
Total Expenditures	<u>7,973,274</u>	<u>49,811,803</u>	<u>39,469,233</u>
Lapsed Balances	<u>\$ 119,026,726</u>	<u>\$ 42,188,197</u>	<u>\$ 52,530,767</u>
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>			
Appropriations (Net of Transfers)	\$ 3,291,000	\$ 438,191,000	\$ 438,091,000
Expenditures			
Lump sum			
Training and education	697,571	748,388	723,595
Terrorism preparedness and training costs	-	93,122,415	116,650,379
Total Expenditures	<u>697,571</u>	<u>93,870,803</u>	<u>117,373,974</u>
Lapsed Balances	<u>\$ 2,593,429</u>	<u>\$ 344,320,197</u>	<u>\$ 320,717,026</u>

**SCHEDULE 3
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 23,600,000
Expenditures			
Lump sum			
Emergency management preparedness program	-	-	10,203,310
Total Expenditures	-	-	10,203,310
Lapsed Balances	\$ -	\$ -	\$ 13,396,690
<u>SEPTEMBER 11TH FUND - 588</u>			
Appropriations (Net of Transfers)	\$ 100,000	\$ 200,000	\$ 100,000
Expenditures			
Lump sum			
Grants, contracts, and administration	80,619	110,000	99,638
Total Expenditures	80,619	110,000	99,638
Lapsed Balances	\$ 19,381	\$ 90,000	\$ 362
<u>DISASTER RESPONSE AND RECOVERY FUND- 667</u>			
Appropriations (Net of Transfers)	\$ 12,000,000	\$ -	\$ -
Expenditures			
Lump sum			
Disaster response and recovery	563,244	-	-
Total Expenditures	563,244	-	-
Lapsed Balances	\$ 11,436,756	\$ -	\$ -

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>HOMELAND SECURITY EMERGENCY</u>			
<u>PREPAREDNESS FUND - 710</u>			
Appropriations (Net of Transfers)	\$ 412,000,000	\$ -	\$ -
Expenditures			
Lump sum			
Emergency preparedness grant program	10,961,647	-	-
Terrorism preparedness and training	156,870,269	-	-
Total Expenditures	167,831,916	-	-
Lapsed Balances	\$ 244,168,084	\$ -	\$ -

**SCHEDULE 3
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>			
Appropriations (Net of Transfers)	\$ 24,842,500	\$ 21,830,600	\$ 21,262,200
Expenditures			
Personal services	8,358,892	8,713,866	9,041,783
State contributions to State employees' retirement system	3,186,406	2,985,879	2,651,372
State contributions to social security	616,529	642,067	666,261
Group insurance	2,249,035	1,793,040	1,697,637
Contractual services	2,332,239	1,859,171	1,746,178
Travel	135,023	141,522	113,529
Commodities	221,931	227,522	226,968
Printing	3,202	-	162
Equipment	497,275	588,967	410,792
Electronic data processing	299,054	325,914	266,569
Telecommunication services	584,888	555,302	614,457
Operation of automotive equipment	111,404	127,733	120,069
Lump sum			
Training and travel expense	18,922	74,325	11
Costs and expenses related to or in support of a public safety shared service center	-	559,938	585,951
Ordinary and contingent expenses	1,970,335	1,530,397	-
Awards and grants			
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	648,201	512,516
Total Expenditures	21,235,135	20,773,844	18,654,255
Lapsed Balances	\$ 3,607,365	\$ 1,056,756	\$ 2,607,945

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>			
Appropriations (Net of Transfers)	\$ 271,200	\$ 215,000	\$ 215,000
Expenditures			
Lump Sum			
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	174,595	166,396	157,063
Total Expenditures	174,595	166,396	157,063
Lapsed Balances	\$ 96,605	\$ 48,604	\$ 57,937
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT FUND - 942</u>			
Appropriations (Net of Transfers)	\$ 994,900	\$ 589,900	\$ 398,669
Expenditures			
Awards and Grants			
Cost of establishing low-level radioactive waste disposal facility	767,768	560,054	374,482
Refunds for overpayments made by low-level waste generators	-	-	50
Total Expenditures	767,768	560,054	374,532
Lapsed Balances	\$ 227,132	\$ 29,846	\$ 24,137

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>APPROPRIATED FUNDS</u>			
<u>BUILD ILLINOIS BOND FUND - 971</u>			
Appropriations (Net of Transfers)	\$ 25,000,000	\$ 25,000,000	\$ -
Expenditures			
Permanent improvements	-	-	-
Total Expenditures	-	-	-
Lapsed Balances	\$ 25,000,000	\$ 25,000,000	\$ -
TOTAL ALL APPROPRIATED FUNDS			
Appropriations (Net of Transfers)	\$ 625,730,100	\$ 596,582,500	\$ 610,902,169
Total Expenditures	211,451,282	177,304,611	213,424,343
Lapsed Balances	\$ 414,278,818	\$ 419,277,889	\$ 397,477,826
<u>NON-APPROPRIATED FUNDS</u>			
Expenditures			
Nuclear Civil Protection Planning Fund - 484	\$ -	\$ -	\$ -
Federal Civil Preparedness Administrative Fund - 497	483	79,142	216,091
Emergency Management Preparedness Fund - 526	-	35,497	1,019,425
Disaster Response Recovery - Fund 667		652,873	
IEMA State Projects Fund - 688	-	-	15,553
TOTAL ALL NON-APPROPRIATED FUNDS	\$ 483	\$ 767,512	\$ 1,251,069
GRAND TOTAL EXPENDITURES ALL FUNDS	\$ 211,451,765	\$ 178,072,123	\$ 214,675,412

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2013, 2012, AND 2011**

	FISCAL YEAR		
	2013 PA 97-0725 and PA 97-0731	2012 PA 97-0063 and PA 97-0076	2011 PA 96-0956 and PA 96-0957
<u>STATE COMPTROLLER GENERAL REVENUE FUND - 001</u>			
Appropriations	\$ 244,700	\$ 244,700	\$ 244,700
Expenditures			
Director's salary	128,920	128,920	46,296
Assistant Director's salary	115,613	115,613	110,297
Total Expenditures	244,533	244,533	156,593
Lapsed Balances	\$ 167	\$ 167	\$ 88,107

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) Fiscal Year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF CHANGES IN STATE PROPERTY
FISCAL YEARS ENDED JUNE 30, 2013 AND 2012
(Expressed in Thousands)**

	FISCAL YEAR	
	2013	2012
Balance at July 1	\$ 50,157	\$ 51,187
Additions		
Purchases	2,199	1,363
Transfers from other State agencies	42	163
	2,241	1,526
Deductions		
Deletions	82	100
Transfers to CMS	1,563	2,119
Transfers to other State agencies	454	337
	2,099	2,556
Balance at June 30	\$ 50,299	\$ 50,157

Notes:

- (a) Information was obtained from Agency records and reconciled to property reports submitted to the Office of the Comptroller and the Department of Central Management Services.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011

	FISCAL YEARS		
	2013	2012	2011
<u>GENERAL REVENUE FUND - 001</u>			
Copy fees and jury duties	\$ 2,960	\$ 93	\$ 12,732
Disaster relief refunds	-	-	7,839
Prior year refund	3,702	7,551	74
Miscellaneous	28	-	-
Subtotal Fund - 001	<u>\$ 6,690</u>	<u>\$ 7,644</u>	<u>\$ 20,645</u>
 <u>RADIATION PROTECTION FUND - 067</u>			
Council of Great Lakes	\$ 18,986	\$ 6,156	\$ 14,177
Fines/penalties or violations	23,900	68,808	41,717
Industrial radiographer certification	107,300	76,600	48,500
Radiation technologist accreditation	923,531	804,102	921,474
Radioactive material license	3,692,744	3,568,628	3,465,737
Water permit	-	800	745
Reimbursement/jury duty and recoveries	-	11,884	56
Recovery and remediation fees	459,100	16,800	22,500
Radon licensing	149,303	129,500	131,125
Mammography installation fees	263,040	269,250	266,250
Radiation machine inspection/registration	2,665,587	1,790,827	1,806,849
Radiation image/therapeutic operation	41,250	42,650	36,450
Radiation machine services	21,900	21,700	21,300
US NRC reimbursement	27,887	-	28,611
Radon mitigation installer tag	577,025	390,450	315,600
Other revenues	3,000	-	-
Prior year warrant voids	235	-	-
Subtotal Fund - 067	<u>\$ 8,974,788</u>	<u>\$ 7,198,155</u>	<u>\$ 7,121,091</u>

**SCHEDULE 5
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011**

	FISCAL YEARS		
	2013	2012	2011
<u>DISASTER RESPONSE AND RECOVERY FUND - 667</u>			
Federal Government	\$ 141,830	\$ 1,502,328	\$ -
Other State relief	5,701	644,016	-
Prior year refund	502	-	-
Subtotal Fund - 667	\$ 148,033	\$ 2,146,344	\$ -
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>			
Nuclear reactor annual assessment	\$ 22,134,970	\$ 21,918,303	\$ 19,334,997
Nuclear fuel storage facility	55,000	25,000	40,000
Nuclear spent fuel	275,025	264,175	160,000
Prior year refund	563	1,532	7,389
Miscellaneous	626	1,069	8,005
Other revenues/prior year adjustments	(9,838)	9,325	-
Subtotal Fund - 796	\$ 22,456,346	\$ 22,219,404	\$ 19,550,391
<u>SHEFFIELD 2/1982 AGREED ORDER FUND - 882</u>			
Prior year refund	\$ 16,017	\$ -	\$ -
Subtotal Fund - 882	\$ 16,017	\$ -	\$ -
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATIONS FUND - 942</u>			
Low Level Waste 13 (A) (B1)	\$ 530,125	\$ 781,798	\$ 1,679,053
Subtotal Fund - 942	\$ 530,125	\$ 781,798	\$ 1,679,053

**SCHEDULE 5
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011**

	FISCAL YEARS		
	2013	2012	2011
<u>FEDERAL PROJECTS FUNDS</u>			
Indoor Radon Mitigation Fund - 191	\$ 331,925	\$ 278,793	\$ 210,542
Nuclear Civil Protection Planning Fund - 484	277,319	1,434,128	692,199
Federal Aid Disaster Fund - 491	6,815,383	57,651,702	32,698,284
Federal Civil Preparedness Administrative Fund - 497	25,272,597	80,464,545	121,698,235
Emergency Management Preparedness Fund - 526	-	1,188,982	13,046,290
Homeland Security Emergency Preparedness Fund - 710	138,610,110	-	-
Subtotal - Federal Funds	<u>\$ 171,307,334</u>	<u>\$ 141,018,150</u>	<u>\$ 168,345,550</u>
Total - All Funds	<u><u>\$ 203,439,333</u></u>	<u><u>\$ 173,371,495</u></u>	<u><u>\$ 196,716,730</u></u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011

	FISCAL YEARS		
	2013	2012	2011
<u>GENERAL REVENUE FUND - 001</u>			
Deposits per Agency records	\$ 6,690	\$ 7,644	\$ 20,645
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 6,690</u>	<u>\$ 7,644</u>	<u>\$ 20,645</u>
<u>RADIATION PROTECTION FUND - 067</u>			
Deposits per Agency records	\$ 8,974,788	\$ 7,198,155	\$ 7,121,091
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 8,974,788</u>	<u>\$ 7,198,155</u>	<u>\$ 7,121,091</u>
<u>INDOOR RADON MITIGATION FUND - 191</u>			
Deposits per Agency records	\$ 331,925	\$ 278,793	\$ 210,542
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 331,925</u>	<u>\$ 278,793</u>	<u>\$ 210,542</u>
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>			
Deposits per Agency records	\$ 277,319	\$ 1,434,128	\$ 692,199
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 277,319</u>	<u>\$ 1,434,128</u>	<u>\$ 692,199</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011**

	FISCAL YEARS		
	2013	2012	2011
<u>FEDERAL AID DISASTER FUND - 491</u>			
Deposits per Agency records	\$ 6,815,383	\$ 57,651,702	\$ 32,698,284
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 6,815,383	\$ 57,651,702	\$ 32,698,284
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>			
Deposits per Agency records	\$ 25,272,597	\$ 80,464,545	\$ 121,698,235
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 25,272,597	\$ 80,464,545	\$ 121,698,235
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>			
Deposits per Agency records	\$ -	\$ 1,188,982	\$ 13,046,290
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ -	\$ 1,188,982	\$ 13,046,290
<u>DISASTER RESPONSE AND RECOVERY - 667</u>			
Deposits per Agency records	\$ 148,033	\$ 2,146,344	\$ -
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 148,033	\$ 2,146,344	\$ -
<u>HOMELAND SECURITY EMERGENCY PREPAREDNESS - 710</u>			
Deposits per Agency records	\$ 138,610,110	\$ -	\$ -
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 138,610,110	\$ -	\$ -

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011**

	FISCAL YEARS		
	2013	2012	2011
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>			
Deposits per Agency records	\$ 22,456,346	\$ 22,219,404	\$ 19,550,391
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 22,456,346	\$ 22,219,404	\$ 19,550,391
 <u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>			
Deposits per Agency records	\$ 16,017	\$ -	\$ -
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 16,017	\$ -	\$ -
 <u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>			
Deposits per Agency records	\$ 530,125	\$ 781,798	\$ 1,679,053
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 530,125	\$ 781,798	\$ 1,679,053
 TOTAL - ALL FUNDS			
Deposits per Agency records	\$ 203,439,333	\$ 173,371,495	\$ 196,716,730
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	\$ 203,439,333	\$ 173,371,495	\$ 196,716,730

SCHEDULE 7

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

Explanations were obtained for expenditures with a variance of at least 20% and \$100,000 between fiscal years 2013 and 2012.

APPROPRIATED FUNDS	2013	2012
<u>GENERAL REVENUE FUND - 001</u>		
Telecommunication services	\$ —	\$ 138,360
Lump sum		
Disaster public relief	—	149,994

For fiscal year 2012, the Agency received appropriations for telecommunication services and disaster relief. In fiscal year 2013, no separate appropriations were received for these object codes. In addition starting in fiscal year 2013 disaster relief expenditures were paid out of the Disaster Response and Recovery Fund 667 which is a new fund created in fiscal year 2013.

<u>RADIATION PROTECTION FUND - 067</u>		
State contributions to State employees' retirement system	\$ 1,478,591	\$ 1,206,455
Group insurance	979,403	697,189
Electronic Data Processing	186,355	—
Lump sum		
Local responder training	454,814	50,977
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	—	100,489
Costs and expenses related to or in support of a Public Safety Shared Service Center	—	199,630
Ordinary and contingent expense	206,138	—

The increase in the State contributions to State employees' retirement system of \$272 thousand was due to the increase in pension rate. The pension rate was at \$34.19 and \$37.98 in fiscal year 2012 and fiscal year 2013, respectively.

Group insurance expenditure varies depending on type of insurance that the employees avail, the number of people covered, and fluctuations of insurance rate. The increase in the group insurance cost of \$282 thousand was due to an increase in insurance rates. The average insurance cost per employee per pay amounted to \$980 and \$765 in fiscal year 2013 and fiscal year 2012, respectively.

The increase of \$186 thousand in electronic data processing expenditures was due to information technology hardware upgrades and maintenance during fiscal year 2013.

**SCHEDULE 7
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

APPROPRIATED FUNDS (CONTINUED)

RADIATION PROTECTION FUND - 067 (Continued)

The increase of \$404 thousand in local responder training was due to the fiscal year 2013 expenditures related to Preventative Radiological Nuclear Detection, which was a training program for emergency first responders.

The decrease in lump sum expenditures environmental cleanup cost was due to the following: in fiscal year 2012, the Agency purchased a laboratory information management system to meet stringent regulatory requirements to capture and manage data from analytical instruments. There were also expenditures related to consultant and staff costs working on the project. In fiscal 2013, there was no such cost associated with the project, causing the decrease in expenditures of \$100 thousand.

In fiscal year 2012 expenditures related to Public Safety Shared Services Center were under a separate appropriation object code line, in fiscal year 2013, these costs were included in the ordinary and contingent expense code causing the offsetting increase/decrease in these appropriation code lines.

	2013	2012
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>		
Lump sum		
Flood mitigation assistance	\$ 370,975	\$ 1,434,361

Expenditures for this fund vary according to projects completed by subrecipients. In fiscal year 2012, the increase in expenditures was due to a large project reimbursement for the purchase of flood proof homes at a cost of \$1.1 million.

FEDERAL AID DISASTER FUND - 491

Lump sum		
Federal disaster relief program	\$ 337,829	\$ 13,860
Hazard mitigation program	186,808	114
Awards and grants		
Federal disaster declarations	6,264,826	48,049,755
Hazard mitigation disaster relief	1,183,811	1,748,074

**SCHEDULE 7
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

APPROPRIATED FUNDS (CONTINUED)

FEDERAL AID DISASTER FUND - 491 (Continued)

Total lump sum expenditures increased by \$511 thousand in fiscal year 2013 due to the payment of payroll related expenditures out of this fund. In fiscal year 2012, payroll expenditures were paid out of the General Revenue Fund - 001 and Federal Preparedness Fund - 497.

Expenditures for awards and grants vary according to disasters that occurred. During fiscal year 2012, there were additional reimbursements made to local governments for costs associated with federal disasters in the current and prior years. In fiscal year 2012, payments for 2011 Severe winter and April 2011 flooding amounted to \$34.46 million and \$10.58 million respectively. Because the year 2012 was milder, there were fewer payouts in fiscal year 2013 causing the decrease in expenditures of \$42 million.

	2013	2012
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
Lump sum		
Terrorism preparedness and training costs	\$ –	\$93,122,415

The decrease of \$93 million was due to the Agency opening an interest bearing account for Homeland Security Grants during fiscal year 2013. All of fiscal year 2013 expenditures for the grants are now paid out of the Homeland Security Emergency Preparedness Grants Fund - 710.

DISASTER RESPONSE AND RECOVERY FUND - 667

Lump sum		
Disaster response and recovery	\$ 563,244	\$ –

In fiscal year 2012, no appropriations were received for Fund 667 since the fund was created after the fiscal year 2012 budget was approved. Payments for disaster response and recovery expenditures during fiscal year 2012 were under the “Non-appropriated” Fund which had \$652 thousand in expenditures during fiscal year 2012. In fiscal year 2013, appropriations were received for this fund which were used for disaster response expenditures.

**SCHEDULE 7
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

APPROPRIATED FUNDS (CONTINUED)

	2013	2012
<u>HOMELAND SECURITY EMERGENCY PREPAREDNESS FUND - 710</u>		
Lump sum		
Emergency preparedness grant program	\$ 10,961,647	\$ —
Terrorism preparedness and training costs	156,870,269	—

During fiscal year 2013, the Agency opened an interest bearing account for Homeland Security Grants. All of fiscal year 2013 expenditures for the grants were paid out of Fund 710. In addition, the Agency closed or nearly closed 3 performance periods resulting in the large increase in emergency preparedness expenditures in fiscal year 2013.

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796

Group insurance	\$ 2,249,035	\$ 1,793,040
Contractual Services	2,332,239	1,859,171
Lump sum		
Cost and expenses related to or in support of a		
Public Safety Shared Service Center	—	559,938
Ordinary and contingent expenses	1,970,335	1,530,397

Expenditures related to group insurance cost vary depending on the number of people covered, type of insurance selected by employees and fluctuations in insurance rates. The increase of \$456 thousand was due to an increase in the insurance rates. The average insurance cost per employee per pay amounted to \$980 and \$765 in fiscal year 2013 and fiscal year 2012, respectively.

The increase in contractual expenditures of \$473 thousand was due to major purchases and maintenance costs in fiscal year 2013. Major expenditures were as follows – maintenance of seven air compressors for \$86 thousand, technical support services for Unified Rascal Interface project for \$73 thousand and purchase of monitoring system for \$145 thousand.

In fiscal year 2012 expenditures related to Public Safety Shared Services Center were under a separate appropriation object code line, in fiscal year 2013, these costs were recorded under the ordinary and contingent expenses object code causing the offsetting increase/decrease in these appropriation code lines.

**SCHEDULE 7
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

APPROPRIATED FUNDS (CONTINUED)

	2013	2012
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT FUND - 942</u>		
Awards and grants		
Cost of establishing low-level radioactive waste disposal facility	\$ 767,768	\$ 560,054

Increase of \$208 thousand was mainly due to hiring of additional staff and an increase in the salary of the staff working on the radioactive waste facility development project.

NON-APPROPRIATED FUNDS

DISASTER RESPONSE RECOVERY FUND - 667

Total expenditures	\$ -	\$ 652,873
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In fiscal year 2013, appropriations were received for this fund in which \$563 thousand were used for disaster response expenditures. In fiscal year 2012, there was no appropriation received for fund 667 since the fund was created after the fiscal year 2012 budget was approved. Payments for disaster response and recovery expenditures during fiscal year 2012 were under the “Non-appropriated” Fund which had \$653 thousand expenditure in fiscal year 2012.

SCHEDULE 8

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

Explanations were obtained for expenditures with a variance of at least 20% and \$100,000 between fiscal years 2012 and 2011.

APPROPRIATED FUNDS

	2012	2011
<u>GENERAL REVENUE FUND - 001</u>		
Personal services	\$1,532,507	\$ —
State contributions to social security	114,500	—
Contractual services	829,816	—
Telecommunication services	138,360	—
Lump sum		
Disaster public relief	149,994	—
Operational expenses, awards, grants and		
Permanent improvement	—	119,248
Operational expenses	—	2,781,327
Governor’s discretionary appropriation	—	17,149,178

In fiscal year 2012, the Agency received individual appropriations designated for specific purposes such as personal services, State contributions to social security, contractual services, telecommunication services and disaster relief expenditures. In fiscal year 2011, the Agency received a lump sum appropriation for these operational expenses.

In fiscal year 2011, the Agency made reimbursement to the Federal Emergency Management Agency (FEMA) for the Other Needs Assist Program totaling \$14.3 million. For this particular program, FEMA pays the grantee directly, and the State is responsible for 25% of the cost. The other \$2.8 million increase was due to the 2011 blizzard, flood, and mission assignments from FEMA. There were no payments for these types of expenditures during fiscal year 2012.

RADIATION PROTECTION FUND - 067

State contributions to State employees’ retirement system	\$1,206,455	\$ 914,376
Group insurance	697,189	542,468

The increase in the State contributions to State employees’ retirement system of \$292 thousand was due to the increase in the pension rate. The pension rate was at \$27.98 and \$34.19 in fiscal year 2011 and fiscal year 2012, respectively.

**SCHEDULE 8
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

APPROPRIATED FUNDS (CONTINUED)

RADIATION PROTECTION FUND - 067 (Continued)

Expenditures related to group insurance costs vary depending on the number of people covered and type of insurance selected by employees. The increase of \$155 thousand was due to an increase in insurance rates. The average insurance cost per employee per pay amounted to \$765 and \$658 in fiscal year 2012 and fiscal year 2011, respectively.

	2012	2011
<u>INDOOR RADON MITIGATION FUND - 191</u>		
Lump sum		
Federally funded State indoor radon abatement program	\$ 318,014	\$ 200,066

The increase of \$118 thousand was due to the expenditures related to the radon awareness program in which there was a supplemental funding for the projects completed by subrecipients.

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum		
Flood mitigation assistance	\$ 1,434,361	\$ 572,495

Expenditures for this fund vary according to projects completed by subrecipients. In fiscal year 2012, the increase in expenditures was due to a large project reimbursement for the purchase of flood proof homes at a cost of \$1.1 million.

FEDERAL AID DISASTER FUND - 491

Awards and grants		
Federal disaster declarations	\$48,049,755	\$34,474,473
Hazard mitigation disaster relief	1,748,074	4,917,176

Expenditures for awards and grants vary according to disasters that occurred. During fiscal year 2012, there were additional reimbursements made to local governments for costs associated with federal disasters in the current and prior years. In fiscal year 2012, payments for 2011 Severe winter and April 2011 flooding amounted to \$34.46 million and \$10.58 million respectively. Because the years 2010 and 2011 were milder, there were fewer payouts in fiscal year 2011.

**SCHEDULE 8
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

	2012	2011
APPROPRIATED FUNDS (CONTINUED)		
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
Lump sum		
Terrorism preparedness and training cost	\$93,122,415	\$116,650,379
<p>The decrease of \$24 million was due to a decrease in federal awards from the U.S Department of Justice. The decrease is consistent with the decrease in receipts in Fund 497.</p>		
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>		
Lump sum		
Emergency management preparedness program	\$ -	\$ 10,203,310
<p>The fund was no longer used in fiscal year 2012. Expenditures related to emergency management preparedness program were paid from Fund 497 in fiscal year 2012.</p>		
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>		
Equipment	\$ 588,967	\$ 410,792
Lump sum		
Ordinary and contingent expenses	1,530,397	-
Awards and grants		
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	648,201	512,516

The increase of \$178 thousand in equipment expenditures was mainly due to the purchase of a power source system for the Gaseous Effluent Monitoring System Test Bed which cost approximately \$163 thousand.

The increase in ordinary and contingent expenses was due to expenditures for upgrades to nuclear safety equipment and modernization of the Remote Monitoring System done in fiscal year 2012.

Awards and grants expenditures vary from year to year depending on projects. The increase of \$136 thousand in fiscal year 2012 was due to grants awarded to Grundy City and Morris City which amounted to \$77 thousand and \$50 thousand, respectively.

**SCHEDULE 8
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

	2012	2011
APPROPRIATED FUNDS		
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT FUND - 942</u>		
Awards and Grants		
Cost of establishing low-level radioactive waste disposal facility	\$ 560,054	\$ 374,482

The increase of \$186 thousand was mainly due to the hiring of additional staff and increases in the salary of staff working on the radioactive waste facility development project.

NON-APPROPRIATED FUNDS

<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
Total expenditures	\$ 79,142	\$ 216,091

Both fiscal year 2012 and fiscal year 2011 expenditures were related to federal grant refunds. In fiscal year 2011, the Illinois Terrorism Task Force instituted a stricter policy in reconciling payments as part of the federal's sub-recipient monitoring program, which resulted in higher refunds of federal grants in fiscal year 2011.

<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>		
Total expenditures	\$ 35,497	\$1,019,425

Fund 526 was no longer used starting in September of fiscal year 2012 and onwards. Expenditures related to emergency management preparedness were recorded under Fund 497. The only expenditure from this fund pertains to refunds of federal grants. In fiscal year 2011, expenditures were due to the drawing of \$620 thousand for payroll during the possible federal government shutdown. In addition, \$399 thousand was refunded to FEMA for fiscal year 2010 expenditures drawn from fiscal year 2009 grant.

<u>DISASTER RESPONSE RECOVERY FUND - 667</u>		
Total expenditures	\$ 652,873	\$ -

Fund 667 was created and first used in fiscal year 2012, although there was no appropriation received for Fund 667 since the fund was created after the fiscal year 2012 budget was approved. Payments for disaster response and recovery expenditures during fiscal year 2012 were under the "Non-appropriated" Fund which had \$653 thousand in expenditures in fiscal year 2012.

SCHEDULE 9

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

Explanations were obtained for receipts with a variance of at least 20% and \$100,000 between fiscal years 2013 and 2012.

	2013	2012
<u>RADIATION PROTECTION FUND - 067</u>		
Recovery and remediation fees	\$ 459,100	\$ 16,800
Radiation machine inspection/registration	2,665,587	1,790,827
Radon mitigation installer tag	577,025	390,450

The increase of \$442 thousand in recovery and remediation fees was due to the collection of surety bonds from a low level waste provider who is going out of business. The bonds will be used by the State in cleaning up the site.

The increase of \$875 thousand in radiation machine inspection and registration fees was due to increases in fee rates from \$35, \$50 and \$100 in fiscal year 2012 to \$50, \$70 and \$150 in fiscal year 2013.

The increase of \$187 thousand in radon mitigation installer tag receipts was due to the increase in installations, from approximately 7,000 in 2012 to approximately 11,000 in fiscal year 2013.

DISASTER RESPONSE RECOVERY FUND - 667

Federal Emergency Management Agency	\$ 141,830	\$ 1,502,328
Other State relief	5,701	644,016

Receipts for this fund vary according to disaster response and recovery expenditure reimbursement and the timing of the actual receipt of funds. In fiscal year 2012 the Agency received reimbursement from the Federal Emergency Management Agency (FEMA) for April 2011 flooding amounting to \$1.4 million and reimbursements for 2011 Severe Winter amounting to \$103 thousand. The Agency also received funds from the Emergency Management Assistance Compact (EMAC) amounting to \$607 thousand.

RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATIONS FUND - 942

Low level waste 13 (A) (B1)	\$ 530,125	\$ 781,798
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The decrease of \$252 thousand was due to a variation in the following factors: (1) amount of waste stored and shipped during the period, and (2) the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

**SCHEDULE 9
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	2013	2012
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>		
All receipts	\$ 277,319	\$ 1,434,128

Receipts for this fund fluctuate according to projects completed. In fiscal year 2012 the State purchased flood proof homes at the cost of \$1.1 million.

<u>FEDERAL AID DISASTER FUND - 491</u>		
All receipts	\$ 6,815,383	\$57,651,702

Receipts for this fund vary according to the number of disasters declared, size of disasters and expenditures submitted for reimbursements. In fiscal year 2012 there were two large disasters with reimbursement amounting to \$45 million.

<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
All receipts	\$ 25,272,597	\$80,464,545

The Agency opened an interest bearing account for Homeland Security Grants during fiscal year 2013. All reimbursements received from Homeland Security grants are now deposited under Fund 710 causing the decrease of \$55 million in receipts for this fund.

<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>		
All receipts	\$ -	\$1,188,982

The Agency stopped using Fund 526 for receipt transactions starting in fiscal year 2013 and reimbursements from the Federal Government for Emergency Management Preparedness grants were deposited under Fund 710 in fiscal year 2013.

<u>HOMELAND SECURITY EMERGENCY PREPAREDNESS - 710</u>		
All receipts	\$138,610,110	\$ -

The Agency opened an interest bearing account for Homeland Security Grants in fiscal year 2013. All reimbursements received from Homeland Security grants are deposited under Fund 710.

SCHEDULE 10

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

Explanations were obtained for receipts with a variance of at least 20% and \$100,000 between fiscal years 2012 and 2011.

	2012	2011
<u>DISASTER RESPONSE RECOVERY FUND - 667</u>		
Federal Government	\$ 1,502,328	\$ -
Other State relief	644,016	-

This was a new fund in fiscal year 2012. Receipts for this fund vary according to disaster response and recovery expenditure reimbursement and the timing of the actual receipt of funds. In fiscal year 2012 the Agency received reimbursement from the Federal Emergency Management Agency for the April 2011 flooding amounting to \$1.4 million and reimbursements for 2011 Severe Winter amounting to \$103 thousand. The Agency also received funds from the Emergency Management Assistance Compact (EMAC) amounting to \$607 thousand.

<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>		
Nuclear spent fuel	\$ 264,175	\$ 160,000

The increase of \$104 thousand in nuclear spent fuel receipts was due to the increased number of spent fuel shipments through the State of Illinois and the number of casks shipped and the mileage involved.

<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATIONS FUND - 942</u>		
Low level waste 13 (A) (B1)	\$ 781,798	\$ 1,679,053

The decrease of \$897 thousand was due to a variation in the following factors: (1) amount of waste stored and shipped during the period, and (2) the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>		
All receipts	\$ 1,434,128	\$ 692,199

Receipts for this fund fluctuate according to projects completed. In fiscal year 2012 the State purchased flood proof homes at the cost of \$1.1 million.

**SCHEDULE 10
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011**

	2012	2011
<u>FEDERAL AID DISASTER FUND - 491</u>		
All receipts	\$ 57,651,702	\$32,698,284

Receipts for this fund vary according to the number disasters declared, size of disasters and expenditures submitted for reimbursements. In fiscal year 2012 there were two large disasters with reimbursement amounting to \$45 million.

<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
All receipts	\$ 80,464,545	\$121,698,235

The decrease was due to decrease in federal grant awards from the U.S. Department of Justice in fiscal year 2012.

<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>		
All receipts	\$ 1,188,982	\$ 13,046,290

Fund 526 was used for Emergency Management Performance Grants (EMPG) until September 2011. The Agency then started using Fund 497 for EMPG receipts causing the decrease of \$11.9 million in receipts.

SCHEDULE 11

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2013**

Explanations were obtained for lapse period expenditures for fiscal year 2013 that accounted for more than 20% and \$100,000 of the total expenditures for the fiscal year.

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
<u>INDOOR RADON MITIGATION FUND - 191</u>			
Lump sum			
Federally funded State indoor radon abatement program	\$ 115,964	\$ 399,639	29%

There were several projects related to radon awareness and mitigation that were completed at the latter part of the fiscal year and all were paid during the lapse period. All costs were incurred before June 30, 2013, but not billed until after July 1, 2013.

FEDERAL AID DISASTER FUND - 491

Awards and grants			
Federal disaster declarations	\$ 1,303,564	\$ 6,264,826	21%

There was \$1.2 million in spending related to federal aid grant to Winnebago County for the June 2008 flood which continued through the 2013 lapse period. All costs were incurred before June 30, 2013, but not billed until after July 1, 2013.

DISASTER RESPONSE AND RECOVERY - 667

Lump sum			
Disaster response and recovery	\$ 445,067	\$ 563,244	79%

Expenditures related to the April 2013 flood and Hurricane Sandy Emergency Management Assistance Compact were paid during the lapse period. All costs were incurred before June 30, 2013, but not billed until after July 1, 2013.

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796

Contractual services	\$ 570,595	\$ 2,332,239	24%
Equipment	259,035	497,275	52%

Contractual services expenditures during lapse period include payments for facilities management costs and manpower services. Equipment expenditures during lapse period include payments for Remote Monitoring Radiation Projects and payments for a power generator and an air sampling system. All costs were incurred before June 30, 2013, but not billed until after July 1, 2013.

SCHEDULE 12

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2012**

Explanations were obtained for lapse period expenditures for fiscal year 2012 that accounted for more than 20% and \$100,000 of the total expenditures for the fiscal year.

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>			
Lump sum			
Training and education	\$ 348,497	\$ 748,388	47%
Terrorism preparedness and training cost	24,745,977	93,122,415	27%

There were several vouchers received during the lapse period for subrecipient reimbursements. Among those were Chicago Transit Authority for \$6.3 million, Cook County for \$6.4 million, Northeast Illinois Regulation Commission for \$5.2 million and Illinois Law Enforcement Alarm System for \$2.6 million. All costs were incurred before June 30, 2012, but not billed until after July 1, 2012.

<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>			
Contractual services	\$ 389,993	\$ 1,859,171	21%
Equipment	513,213	588,967	87%
Electronic data processing	128,530	325,914	39%
Ordinary and contingent expense	881,958	1,530,397	58%

Contractual services expenditures include payments for facilities management costs and manpower services. Equipment expenditures include payments for hardware storage, a scientific instrument and laboratory equipment. Electronic data processing expenditures include payments for computer and software purchases. Ordinary and contingent expenditures included the June 2012 payroll for shared services, and other payments for facilities management. All these costs were incurred on or before June 30, 2012, but not billed until after July 1, 2012.

ILLINOIS EMERGENCY MANAGEMENT AGENCY
 ANALYSIS OF ACCOUNTS RECEIVABLE
 FISCAL YEARS ENDED JUNE 30, 2013, 2012 AND 2011
 (Expressed in Thousands)

2013

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 115	\$ 3	\$ -	\$ 1	\$ 49	\$ 88	\$ 256	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	65	15	-	-	-	-	80	-
Radioactive Waste Facility Development and Operation Fund - 942	-	-	235	1	-	171	407	-
	\$ 180	\$ 18	\$ 235	\$ 2	\$ 49	\$ 259	\$ 743	\$ -

2012

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 101	\$ 2	\$ 11	\$ 5	\$ 72	\$ 79	\$ 270	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	5	-	-	-	-	-	5	-
Radioactive Waste Facility Development and Operation Fund - 942	-	-	169	-	-	3	172	-
	\$ 106	\$ 2	\$ 180	\$ 5	\$ 72	\$ 82	\$ 447	\$ -

2011

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 99	\$ 109	\$ 4	\$ 1	\$ 34	\$ 83	\$ 330	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	78	-	-	3	-	-	81	-
Radioactive Waste Facility Development and Operation Fund - 942	-	-	3	-	-	-	3	-
	\$ 177	\$ 109	\$ 7	\$ 4	\$ 34	\$ 83	\$ 414	\$ -

Notes:

- (1) Radiation Protection Fund receivables are for licenses and civil penalties. Receivables for all other funds are licenses and fees.
- (2) Receivables are collected by the Illinois Emergency Management Agency. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

SCHEDULE 14

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF RELEASES AND EXPENDITURES FROM
GOVERNOR'S DISASTER RELIEF FUND
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

FISCAL YEAR 2013

<u>Fund</u>	<u>Event Description</u>	<u>Amount</u>
667	Disaster 1771 Reimbursement - severe storms and flooding during the period of June 1 to July 22, 2008	\$ 245
667	Disaster 1935 Reimbursement - severe storms and flooding during the period of July 22 to August 7, 2010	729
667	Harrisburg Tornado - State disaster assistance to local governments for the EF-4 tornado that struck Harrisburg, IL early on the morning of February 29, 2012	36,979
667	CSG Exercise - design and conduct a Joint Reception Staging Onward Integration (JRSOI) full-scale exercise that evaluated the State's ability to process State deployment teams prior to an Emergency Management Assistance Compact (EMAC) deployment	6,091
667	EMAC New York (Hurricane Sandy) - costs associated with an EMAC agreement with the State of New York as it related to Hurricane Sandy	56,853
667	April 2013 Floods (Disaster 4116) - severe storms, straight-line winds and widespread flooding in 35 counties	5,715
TOTAL		<u>\$ 106,612</u>

FISCAL YEAR 2012

<u>Fund</u>	<u>Event Description</u>	<u>Amount</u>
001	EMAC Vermont - assistance provided to the State of Vermont as it related to Hurricane Irene	\$ 15,490
001	April 2011 Floods (Disaster 1991) - severe storms occurring on April 19, 2011 and April 22 to May 2, 2001, and flooding resulting from these storms	134,504
667	April 2011 Floods (Disaster 1991) - severe storms occurring on April 19, 2011 and April 22 to May 2, 2001, and flooding resulting from these storms	361,893
667	Harrisburg Tornado - State disaster assistance to local governments for the EF-4 tornado that struck Harrisburg, IL early on the morning of February 29, 2012	255,212
667	EMAC South Dakota (refund) - Reimbursement of overpayment from South Dakota for Illinois National Guard response per EAMC-SDEMAC03	36,408
TOTAL		<u>\$ 803,507</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

Agency Functions

The establishing authority for the Illinois Emergency Management Agency (IEMA) is the Illinois Emergency Management Act (20 ILCS 3305/1) and the Nuclear Safety Law of 2004 (20 ILCS 3310). Additional Acts governing IEMA's duties are found in 420 ILCS 5/ through 56/. These Acts establish IEMA's responsibilities for statewide emergency management and regulation of nuclear safety. These responsibilities include the following:

- Coordinating the overall emergency management program of the State, cooperating with local governments, the federal government and any private agency or entity in implementing emergency preparedness programs for mitigation, preparedness, response, and recovery.
- Developing a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with Section 65 of the Department of Nuclear Safety Law of 2004 (20 ILCS 3310) and in the development of the Illinois Nuclear Safety Preparedness program in accordance with Section 8 of the Illinois Nuclear Safety Preparedness Act.
- Coordinating with the Department of Public Health with respect to planning for and responding to public health emergencies.
- Preparing, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters.
- Promulgate rules for political subdivision emergency operations plans that are not inconsistent with applicable federal laws and regulations.
- Review and approve emergency operations plans for those political subdivisions required to have emergency services.
- Promulgate rules and requirements for the political subdivision emergency management exercises of emergency operations plans.
- Determine requirements of the State and its political subdivisions for food, clothing, and other necessities in the event of a disaster.
- Register, license, inspect and control radiation sources in Illinois.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

Agency Functions (Continued)

- Monitor nuclear waste processing, use, handling, storage and disposal practices in Illinois.
- Develop and implement a program for Illinois resident inspectors at each nuclear power plant.
- Regulation and licensing of radiation sources and operators.

Agency Planning Program

Strategic goals and objectives outline the medium and long-term achievements for the Agency. Balanced against the strategic priorities, goals and objectives provide the mechanism necessary for the Agency to measure achievement, identify areas for improvement, and ultimately better prepare the State. Throughout strategic planning years 2012-2015, the Agency expects to seek growth, improvement, and sustainment using objectives driven process models. Ultimately, the strategic goals and objectives will promote cost efficiency, support local jurisdictions, carry-out the Agency's core values, and advance the State's ability to respond to and recover from disaster.

Agency-wide priorities include:

1. Strengthen IEMA's partnership with private sector
2. Overhaul and expand critical infrastructure/key resource information
3. Renew vision, direction and strategies of Homeland Security
4. Pursue new ways to meet the needs of individuals and local government affected by disasters
5. Conduct agency wide review of bureaus and programs to ensure efficient and effective alignment
6. Improve virtual incident management
7. Enhance public health & safety through improved training and response capabilities of nuclear safety programs
8. Develop mobile support team partnerships in areas of identified shortfalls to support response to primary risk and vulnerabilities
9. Utilize technology to incorporate all hazards intelligence into planning and implementation of IEMA functions

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

Agency Planning Program (Continued)

The Agency's goals are as follows:

1. Strengthen IEMA's partnership with the private sector
2. Maintain and improve emergency response capabilities statewide
3. Maintain and improve IEMA's ability to manage and coordinate disasters
4. Support disaster recovery efforts of individuals, business and local government
5. Enhance IEMA's ability to monitor Illinois nuclear facilities
6. Prepare for radiological emergencies
7. Respond to and analyze potential radiological incidents
8. Ensure the safe use of radioactive materials and radiation producing machines
9. Reduce radon exposure risk to the public
10. Maintain a robust environment radiation monitoring program
11. Ensure appropriate decommissioning, decontamination and safe disposal of radioactive materials
12. Plan and prepare for disasters
13. Help protect the public from hazardous materials and chemicals
14. Reduce the risk of damage, hardship, loss, or suffering from future disasters
15. Establish and maintain long term strategic solutions to the threats of terrorism & major events
16. Advise the Governor on homeland security matters
17. Identify and protect critical infrastructure/key resources
18. Ensure IEMA operates as effectively and efficiently as possible
19. Protect and preserve the legal and ethical reputation of IEMA
20. Protect IEMA's financial integrity
21. Preserve IEMA's public image
22. Provide strategic IT vision and leadership and tactical advancement of Agency goals through delivery of IT solutions
23. Provide essential support services necessary to achieve IEMA's mission and goals
24. Develop, implement and maintain proper internal controls

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

AVERAGE NUMBER OF EMPLOYEES

The following was prepared from Agency records and presents the average number of agency employees.

Fund	Fiscal Year		
	2013	2012	2011
General Revenue Fund - 001	20	22	25
Radiation Protection Fund - 067	48	44	34
Federal Aid Disaster Fund - 491	3	-	-
Federal Civil Preparedness Administrative Fund - 497	-	-	8
Emergency Management Preparedness Fund - 526	-	-	33
Nuclear Safety Emergency Preparedness Fund - 796	101	110	119
Homeland Security Preparedness Fund - 710	41	46	-
Sheffield February 1982 Agreed Order Fund - 882	1	1	1
Radioactive Waste Facility Development and Operation Fund - 942	5	3	3
Total Annual Headcount	219	226	223

EMERGENCY PURCHASES

During the fiscal year ended June 30, 2013, the Agency did not have an emergency purchase.

During the fiscal year ended June 30, 2012, the Agency had the following emergency purchase:

Vendor	Description	Amount
Capital Strategies, LLC.	Professional service to ensure support for critical financial computer applications at the Illinois Emergency Management Agency (IEMA), including IEMA's Accounts Receivables System and its Financial Management System.	\$ 42,000

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

The following are major accomplishments for the two years ended June 30, 2013:

Emergency Management

- Launched the State's first Business Emergency Operations Center (BEOC). The BEOC facilitates information sharing and situational awareness between the public and private sector as well as provides business-to-business collaboration and communication. Private sector resilience and continuity, as well as recovery and restoration from an incident, are critical to Illinois' overall security and resilience.
- Provided outreach and information to local emergency managers statewide about the importance of compliance with Americans with Disabilities Act and whole community planning efforts in Emergency Operations Plans, the Illinois Plan for Radiological Accidents, and other planning documents and templates.
- Coordinated the State response to the February 2012 Harrisburg tornado and administered State assistance for reimbursement of disaster-related expenses to local governments.
- Coordinated and led response and recovery efforts to deal with severe river and flash flooding throughout the northern half of Illinois in the spring of 2013. By June of 2013, more than \$100 million in federal grants had been approved to help more than 38,000 residents whose homes and personal items were damaged or destroyed and \$16.6 million in low-interest loans had been approved to individuals and businesses.
- Coordinated statewide planning efforts to prepare for the May 2012 North Atlantic Treaty Organization summit in Chicago. After months of preparation, several State agencies and mutual aid partners contributed to the safety and transport of dignitaries during the summit and coordinated closely with City and federal authorities.
- State and local emergency managers and law enforcement officers were deployed in November of 2012 to New York and New Jersey to assist in the response and recovery to Hurricane Sandy.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

Emergency Management (Continued)

- In December of 2012, IEMA updated the Ready Illinois website to a new, easier to use format. Ready.illinois.gov is a one-stop shop for information on what to do before, during and after a disaster. The site also provides real-time emergency updates during disasters, including road closures, shelter locations and more.
- In 2013, in cooperation with the Illinois Deaf and Hard of Hearing Commission, IEMA produced a series of videos in American Sign Language (ASL) and fully captioned, on how to prepare for tornadoes, severe storms and flooding. The new videos join 11 other ASL and captioned disaster preparedness videos already developed and released in 2012. Those videos covered such topics as how to make a household emergency plan, building an emergency supply kit, planning for evacuations and sheltering in place, and emergency planning for people with disabilities and functional needs.

Nuclear Safety

- In January of 2013, IEMA launched a major project to upgrade the agency's Remote Monitoring System (RMS). The RMS is an integrated, computer-based system that allows IEMA to conduct real-time environmental and radiological monitoring of all of Illinois' commercial nuclear reactors. This aging legacy system was built in-house by IEMA employees more than two decades ago. The upgrade to more modern platforms and technologies will ensure the system's health and success for years to come.
- In January of 2012, IEMA responded to potentially contaminated tissue box holders that were shipped to two stores in the Chicago area. The tissue box holders were contaminated with low levels of Cobalt-60, a radioactive material. In June of 2012, IEMA staff responded to notification of pet bowls that were believed to be contaminated with low levels of Cobalt-60 at 11 stores and a distribution center. In both instances, IEMA staff ensured the items were identified, segregated and secured to prevent further exposure to employees or customers.
- Launched a pilot program of radiation response volunteers trained to support the State's response to any large-scale radiological accident at the six operating nuclear power plants in Illinois. Illinois' Radiation Response Volunteer Corps (RRVC) members would assist with administrative, logistical and communications support tasks and radiological monitoring of potentially contaminated individuals at community reception centers following a major incident.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

Nuclear Safety (Continued)

- Reviewed and approved the *Corrective Action Program, Rare Earths Facility for West Chicago, IL, Revision 6* and issued *Environmental Analysis Report - Phase V, For the Decommissioning Activities of the Kerr-McGee, West Chicago Rare Earths Facility*. Together, these two documents outline the path forward for decommissioning the groundwater remediation at the former Rare Earths Facility factory site. Additionally, IEMA issued Amendment 78 to Weston Solutions Illinois radioactive material license. Thus, Weston Solutions, Inc. in its capacity as Trustee of the West Chicago Environmental Response Trust was able to commence Phase V remedial activities at the Rare Earths Facility (REF) in 2013.
- In April of 2013, IEMA's Agreement State Program was reviewed by the U.S. Nuclear Regulatory Commission's (NRC) Integrated Management Performance Evaluation Program (IMPEP). As an Agreement State, Illinois has entered into an agreement with the NRC that gives Illinois the authority to license and inspect byproduct, source, or special nuclear materials used or possessed within State borders. An independent team thoroughly reviewed all aspects of IEMA's program and gave it the highest ratings that can be obtained in all categories. Because IEMA has had two consecutive exemplary IMPEP reviews, the next review will not occur for another 5 years.
- Environmental Monitoring Program has been enhanced over the last two years. IEMA staff now independently collects samples in the environs of each nuclear power station in Illinois as well as other areas throughout Illinois. Staff also now collects samples at background characterization sites in order to better understand environmental impacts of future radiological events, should they occur.

Homeland Security

- The Homeland Security Vision 2020 initiative was launched in the fall of 2011 as a statewide, grass-roots initiative to engage Illinois residents and organizations in the revision of the state's strategy for dealing with current and emerging threats and risks, citizen preparedness and disaster response and recovery. After nearly a year of listening to emergency responders, business leaders and government representatives, IEMA then hosted a two-day summit in September of 2012 to mold that input into the State's new homeland security strategy.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2013
(NOT EXAMINED)**

Homeland Security (Continued)

- In October of 2012, IEMA was awarded a \$1 million grant from the U.S. Department of Homeland Security to develop a cyber-security training program to help first responders, local governments and private sector partners through the country to better understand and deal with cyber incidents. The training will include online and classroom components and will prepare information technologists working for state and local emergency response organizations to identify, prevent, protect against, respond to and recover from cyber incidents.

- Also in October of 2012, the Illinois Terrorism Task Force (ITTF) and IEMA provided a grant of over \$400,000 from Federal Homeland Security Grant Funds for local emergency management agencies. The funds were used to replace non-narrowband compliant VHF and UHF public safety base station/repeater radios and mobile radios with comparable narrowband equipment. The Federal Communications Commission (FCC) mandated that all non-federal public safety licensees using 25 kHz radio systems migrate to narrowband 12.5 kHz channels by December 31, 2012.