

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

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AGENCY OFFICIALS

Director (2/18/20 – Present)	Ms. Alicia Tate-Nadeau
Director (Acting) (1/21/19 – 2/17/20)	Ms. Alicia Tate-Nadeau
Director (Acting) (3/5/18 – 1/20/19)	Mr. William Robertson
Director (Interim) (1/1/18 – 3/4/18)	Ms. Jennifer Ricker
Director (Acting) (11/13/17 – 12/31/17)	Mr. Joseph Klinger
Director (7/1/17 – 11/12/17)	Mr. James K. Joseph
Assistant Director (7/1/17 – Present)	Vacant
Deputy Director (2/16/19 – Present)	Mr. Scott Swinford
Deputy Director (2/12/19 – 2/15/19)	Vacant
Deputy Director (Acting) (11/13/17 – 2/11/19)	Ms. Jennifer Ricker
Deputy Director (7/1/17 – 11/12/17)	Mr. Joseph Klinger
Chief of Staff – Administration (3/11/19 – Present)	Mr. Declan Binninger
Chief of Staff – Administration (2/12/19 – 3/10/19)	Vacant
Chief of Staff – Administration (7/1/17 – 2/11/19)	Ms. Jennifer Ricker
Chief General Counsel (6/1/19 – Present)	Mr. Eric Lohrenz
Chief General Counsel (7/1/17 – 5/31/19)	Ms. Jenifer Johnson
Legislative Liaison (1/1/20 – Present)	Ms. Jennifer March
Legislative Liaison (9/16/19 – 12/31/19)	Vacant
Legislative Liaison (5/28/19 – 9/15/19)	Ms. Kelly Turner
Legislative Liaison (4/1/19 – 5/27/19)	Vacant
Legislative Liaison (12/1/17 – 3/31/19)	Mr. Robert Dixon
Legislative Liaison (7/1/17 – 11/31/17)	Mr. Coleman Covington
Chief Internal Auditor (7/1/17 – Present)	Ms. Jane Hewitt
Chief Accountability Officer (7/1/17 – Present)	Mr. Phil Anello
Bureau Management:	
Preparedness and Grant Administration (5/1/19 – Present)	Ms. Renysa Brown
Preparedness and Grant Administration (Acting) (7/1/17 – 4/30/19)	Ms. Jenifer Johnson

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Bureau Management:

Fiscal Management (4/1/20 – Present)	Mr. Karl Pound
Fiscal Management (1/1/20 – 3/31/20)	Vacant
Fiscal Management (7/1/17 – 12/31/19)	Mr. Brett Cox
Information Technology (DoIT) (10/1/18 – Present)	Mr. Sree Nair
Information Technology (DoIT) (7/27/18 – 9/30/18)	Vacant
Information Technology (DoIT) (7/1/17 – 7/26/18)	Mr. Sreekumar Govindan
Operations (1/1/20 – Present)	Vacant
Operations (8/16/18 – 12/31/19)	Mr. Darryl Dragoo
Operations (8/1/18 – 8/15/18)	Vacant
Operations (7/1/17 – 7/31/18)	Mr. Paul Rasch
Nuclear Facility Safety (7/1/17 – 6/17/18) ¹	Ms. Kay Foster
Radiation Safety (7/1/17 – 6/17/18) ¹	Mr. Adnan Khayyat
Nuclear Safety (6/18/18 – Present) ¹	Mr. Adnan Khayyat

¹ The Nuclear Facility Safety Bureau and the Radiation Safety Bureau merged into the Nuclear Safety Bureau.

The Agency's executive offices are located at:

James R. Thompson Center	2200 S. Dirksen Parkway	1035 Outer Park Drive
100 West Randolph, Suite 8-155	Springfield, Illinois 62703	Springfield, Illinois 62704
Chicago, Illinois 60601		



ILLINOIS EMERGENCY MANAGEMENT AGENCY

OFFICE OF THE DIRECTOR

JB Pritzker
Governor

Alicia Tate-Nadeau
Director

February 25, 2021

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois Emergency Management Agency (Agency). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the Agency has materially complied with the specified requirements listed below, unless otherwise disclosed.

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

Yours truly,

State of Illinois, Illinois Emergency Management Agency

SIGNED ORIGINAL ON FILE

Alicia Tate-Nadeau, Director

SIGNED ORIGINAL ON FILE

Karl Pound, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Eric Lohrenz, Chief General Counsel

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness over internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Repeated Findings	6	8
Prior Recommendations Implemented or Not Repeated	1	5
	7	4

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	12	New	Inadequate Controls over Reconciliations	Material Weakness and Material Noncompliance
2019-002	14	New	Inadequate Controls over Receipts and Accounts Receivable	Significant Deficiency and Noncompliance
2019-003	17	New	Inadequate Controls over Voucher Processing	Significant Deficiency and Noncompliance
2019-004	19	2017	Computer System Weaknesses	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
2019-005	22	New	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2019-006	24	New	Inadequate Controls over Motor Vehicles	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	26	2017	Information Technology Disaster Recovery Planning Weaknesses
B	26	2017	Weaknesses in Change Management of Computer Systems
C	26	2017	Noncompliance with the Fiscal Control and Internal Auditing Act
D	26	2017	Property Control Weaknesses
E	27	2017	Failure to Prepare the State's General Nuclear Policy
F	27	2017	Weaknesses in Internal Controls over Payroll
G	27	2017	Inadequate Control over Employee Performance Evaluations

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EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on February 8, 2021.

Attending were:

Illinois Emergency Management Agency

Alicia Tate-Nadeau, Director
Tanya Hubbard, Executive Assistant to the Director
Jennifer March, Assistant to the Director
Jane Hewitt, Chief Internal Auditor
Joe Corso, Information System Specialist II
Renysha Brown, Chief of Preparedness & Grant Administration
Louise Conway, Staff Attorney
Adnan Knayyat, Chief of Nuclear Safety
Kevin Moore, Personnel/Labor Manager
Matthew Miller, Statewide Interoperability Coordinator
Phil Anello, Chief Accountability Officer
Karl Pound, Chief Fiscal Officer
Bereket Seyoum, Federal Deposit and Reporting Manager
Jenna Pierson, Manager of Control and Compliance (Fiscal)

Office of the Auditor General

Megan Green, Audit Manager
Kathy Lovejoy, Principal of IS Audits
Dennis Gibbons, Audit Manager
Christian Cortes, Audit Supervisor
Matthew Motley, Staff Auditor

The responses to the recommendations were provided by Jane Hewitt, Chief Internal Auditor, in a correspondence dated February 25, 2021.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

We have examined compliance by the State of Illinois, Illinois Emergency Management Agency (Agency) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2019. Management of the Agency is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Agency's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The 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 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 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 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 Agency on behalf of the State or held in trust by the 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Agency complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Agency complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Agency's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Agency during the two years ended June 30, 2019. As described in the accompanying Schedule of Findings as item 2019-001, the Agency had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirements described in the preceding paragraph, the Agency complied with the specified requirements during the two years ended June 30, 2019, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2019-002 through 2019-006.

The Agency's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Agency's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

In planning and performing our examination, we considered the Agency's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Agency's compliance with the specified requirements and to test and report on the Agency's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2019-002 through 2019-006 to be significant deficiencies.

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

The Agency's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Agency's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Agency's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Agency management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30,

2018, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 through 5 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
February 25, 2021

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Inadequate Controls over Reconciliations)

The Illinois Emergency Management Agency (Agency) did not exercise adequate control over its reconciliations.

During our review of the Agency’s monthly reconciliations, we noted the following:

- 82 of 288 (28%) reconciliations of the Agency’s internal records to the Office of the State Comptroller’s (Comptroller) *Monthly Revenue Status* (SB04) reports were not performed timely. The reconciliations were performed between 2 and 279 days late.
- Six of 288 (2%) reconciliations of the Agency’s internal records to the Comptroller’s SB04 reports were not performed.
- For 23 of 288 (8%) reconciliations of the Agency’s internal records to the Comptroller’s SB04 reports, we could not determine whether the Agency completed the reconciliations within 60 days of the month end, due to lack of adequate supporting documentation to indicate the dates of proper completion.
- 100 of 168 (60%) reconciliations of the Agency’s internal expenditure records to the Comptroller’s *Monthly Appropriation Status* (SB01) reports were not performed timely. The reconciliations were performed between 1 and 295 days late.
- 30 of 168 (18%) reconciliations of the Agency’s internal expenditure records to the Comptroller’s SB01 reports were not performed.
- 30 of 30 (100%) monthly reconciliations of the Agency’s internal records to the Comptroller’s *Agency Contract* (SC14) reports were not performed.
- 30 of 30 (100%) monthly reconciliations of the Agency’s internal records to the Comptroller’s *Obligation Activity* (SC15) reports were not performed.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) notes, “The effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that ensures these requirements are being satisfied.” As such, SAMS (Procedure 11.40.20, Procedure 25.40.20, and Procedure 15.30.30) requires the Agency to perform a monthly reconciliation of its unexpended budget authority balance and expenditures to the SB01 report, its receipts to the SB04 report, and its contract activity to the SC14 and SC15 reports to ensure timely detection and correction of errors and to notify the Comptroller of any irreconcilable differences so corrective action can be taken to locate the

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2019-001. **FINDING** (Inadequate Controls over Reconciliations) – Continued

differences and correct the accounting records. These reconciliations must be completed within 60 days of month end.

Agency officials indicated implementation of the Illinois ERP system, unavailability and unfamiliarity with system reports, changes in staffing, and critical vacancies that remained unfilled for a significant period of time impacted the Agency's ability to timely and accurately reconcile Agency receipts and expenditures to those reported by the Comptroller.

Failure to timely and properly document reconciliations of the Agency's records to the Comptroller's reports hinders the ability of staff to identify and correct errors and represents noncompliance with SAMS. Failure to accurately reconcile the Agency's records to the Comptroller's records could result in incomplete and inaccurate financial information. Further, it increases the risk that a theft or loss could occur which would not be detected in a timely manner. (Finding Code No. 2019-001)

RECOMMENDATION

We recommend the Agency strengthen its controls and procedures to ensure its accounting records are properly and timely reconciled to Comptroller records.

AGENCY RESPONSE

IEMA has implemented policies and procedures that ensure the timely and accurate reconciliation of Agency accounting records to those of the Comptroller. Reconciliations of receipts and expenditures have been completed timely since July 1, 2019. IEMA will include the reconciliation of obligations to the Comptroller's reports as part of the monthly reconciliation process.

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2019-002. **FINDING** (Inadequate Controls over Receipts and Accounts Receivable)

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over its receipts and accounts receivable processing.

Receipts

During our testing of 60 receipts, we noted three (5%) receipt deposit transmittals (RDTs) tested, totaling \$2,000,220, were not timely remitted to the Office of the State Comptroller (Comptroller). The RDTs were remitted between 29 and 54 days late.

The Statewide Accounting Management System (SAMS) (Procedure 25.10.30) states that Treasurer's Drafts are to be remitted to the Comptroller. We determined 30 days from the deposit date to be a reasonable time frame.

Accounts Receivable

SAMS (Procedure 26.30.10) and the Illinois State Collection Act of 1986 (30 ILCS 210/2) require the Agency to file quarterly accounts receivable information with the Comptroller by completing a *Quarterly Summary of Accounts Receivable – Accounts Receivable Activity* (Form C-97), *Quarterly Summary of Accounts Receivable – Aging of Total Gross Receivables* (Form C-98), and *Quarterly Summary of Accounts Receivable – External Collections Activity for Accounts Over 180 Days Past Due* (Form C-99).

We performed detail accounts receivable testing on the following funds: the Radiation Protection Fund (067), the Emergency Planning and Training Fund (173), the Nuclear Safety Emergency Preparedness Fund (796), and the Low-Level Radioactive Waste Facility Development and Operation Fund (942).

We noted the following exceptions:

- For Funds 796 and 942, balances reported on the Form C-97s did not trace to the Agency's support. Differences noted were for the categories of "Collections within 180 days" and "Collections after 180 days." The difference in each of these categories was \$7,000.
- For Funds 067, 796, and 942, the number of accounts reported on the Form C-97s did not trace to the Agency's support. Differences noted were for the category of "Gross receivables at end of quarter."
- For Funds 067, 796, and 942, balances reported on the Form C-98s did not trace to the Agency's support. Differences noted were for the categories of "Receivables not past due," "1-30 days," "31-90 days," "91-180 days," "181

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2019-002. **FINDING** (Inadequate Controls over Receipts and Accounts Receivable) –
Continued

days -1 year,” and “Over 1 year,” which ranged from being overstated on Form C-98 by \$894,000 to understated by \$869,000.

- 7 of 32 (22%) amounts reported for “Total receivables past due” on Agency Form C-98s were footed incorrectly. Additionally, 6 of 32 (19%) amounts reported for “Subtotal 180 days or less” on Agency Form C-98s were footed incorrectly.

Although there were discrepancies in the individual categories, the "Total gross receivables" agreed to the Agency's records.

- Eight of eight (100%) *Quarterly Summary of Accounts Receivable – Collections Activity for Accounts Over 180 Days Past Due* (Form C-99) forms did not agree to Agency records. Additionally, the “Total of past due accounts over 180 days – number of accounts” reported on the Form C-99s did not agree to Agency supporting documentation. Additionally, the Form C-99s were not completed on an Agency-wide basis.

SAMS (Procedure 26.30.40) states that Form C-99 must be completed on an agency-wide basis and not by individual fund.

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, to provide assurance that revenues and resources 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. Good internal controls require due care be used in preparing the accounts receivable reports submitted to the Comptroller to ensure the forms are accurately completed.

Agency officials indicated staff turnover and critical vacancies contributed to the errors.

Untimely submission of RDTs delays realization of cash available for expenditure in the State Treasury and could result in untimely payment of vouchers by the Comptroller. Failure to establish and maintain accurate reporting procedures and controls over accounts receivable increases the risk that the Agency's receivable balances could be inaccurate and improperly valued and represents noncompliance with State laws and regulations. (Finding Code No. 2019-002)

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2019-002. **FINDING** (Inadequate Controls over Receipts and Accounts Receivable) –
Continued

RECOMMENDATION

We recommend the Agency ensure its RDTs are timely remitted to the Comptroller. Additionally, we recommend the Agency implement the necessary internal controls to accurately report accounts receivable.

AGENCY RESPONSE

IEMA experienced high turn-over rates and long-term critical vacancies in the Bureau of Fiscal Operations during the audit period due to the implementation of Illinois ERP. Remaining staff were performing functions outside their normal job duties that contributed to the errors identified in the aging of the accounts receivable and the late processing of receipt transmittal forms. IEMA would like to note that the total number of receivables on the C-97 was correct but recorded in the incorrect time frame. IEMA will review and amend current procedures for the completion of these reports based on Agency records to ensure each step in the accounts receivable reporting process is adequately documented.

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2019-003. **FINDING** (Inadequate Controls over Voucher Processing)

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over voucher processing.

General Expenditures

During testing of 60 vouchers, we noted for one (2%) equipment voucher, totaling \$15,609, the associated equipment items acquired were not recorded on the Agency's property control records.

The State Property Control Act (30 ILCS 605/6.02) requires the Agency to maintain a permanent record of all items of property under its jurisdiction and control.

Awards and Grants Expenditures

During testing of 60 awards and grants vouchers, we noted five (8%) awards and grants vouchers, totaling \$1,874,018, were processed with incorrect detailed object codes.

SAMS (Procedure 11.10.60) necessitates the determination of detail expenditure account (object) codes to use so that expenditure information can be reported at a refined level.

In addition to the forgoing, 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 to ensure resources are utilized efficiently, effectively, and in compliance with applicable law; obligations and costs are in compliance with applicable law; funds and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; and expenditures, 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.

Agency officials indicated they disagreed the vouchers were coded incorrectly. In addition, Agency officials indicated the equipment was not added to Agency property records due to employee error.

Failure to maintain adequate controls over voucher processing increases the risk that errors or other irregularities could occur that would not be identified by employees performing their functions in the normal course of business. Further, failure to record the purchase of equipment on Agency property records represents noncompliance with the State Property Control Act and increases the risk of loss, misappropriation, and potential for fraud and theft of State property. (Finding Code No. 2019-003)

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2019-003. **FINDING** (Inadequate Controls over Voucher Processing) – Continued

RECOMMENDATION

We recommend the Agency strengthen internal controls over voucher processing to ensure:

- Equipment items are properly recorded on the Agency’s property control records; and,
- Vouchers are processed with the correct detail object code.

AGENCY RESPONSE

IEMA will remind staff to create an asset shell at the time of purchase for all items valued at \$1,000 or more or considered high theft. IEMA will continue to follow the guidance provided by the Illinois Office of the Comptroller regarding the use of grant related detailed object codes.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2019

2019-004. **FINDING** (Computer System Weaknesses)

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over its computing environment.

The Agency had established computer systems and maintained data in order to meet its mission and mandate. The Agency processed and maintained critical, confidential and sensitive data. During testing, we noted:

- Patch management procedures for ensuring vendor released patches, service patches, fixes, and updates are current had not been established.
- Although the Agency had policies requiring password complexity and strong password requirements, they were not enabled.
- Policies and procedures for the proper disposal of confidential information had not been established.

In addition, we noted programmers had access to the production environment.

It should be noted the auditors provided the results of their testing to the Agency on September 30, 2020, and the Agency accepted those results on October 28, 2020. The Agency subsequently presented, and the auditors accepted and tested, additional information related to computer security on February 10, 2021. The results of testing the additional information are noted above.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires Agency's to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation. Additionally, generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data.

Agency management indicated competing priorities and lack of resources resulted in the weaknesses.

Without the implementation of adequate controls and procedures, there is an increased danger unauthorized individuals may gain access to the Agency's information system resources. Further, these deficiencies increase the risk that the confidentiality, integrity, and availability of data will be compromised. (Finding Code No. 2019-004, 2017-002)

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2019-004. **FINDING** (Computer System Weaknesses) – Continued

RECOMMENDATION

We recommend the Agency establish procedures which address patch management and the proper disposal of confidential information.

In addition, we recommend the Agency enable password complexity requirements and strong password requirements. Furthermore, we recommend restricting programmer access to the production environment. If the Agency determines access is necessary, the Agency should establish and enforce compensating controls to ensure appropriate oversight.

AGENCY RESPONSE

IEMA has created a specific patch management policy to supplement the change management policy and other IEMA policies related to change and configuration management. IEMA has been enforcing a complex password policy since 2019. IEMA has also implemented two-factor authentication to further strengthen access controls. IEMA has adequate controls for the proper storage and disposal of confidential information. A series of documents to support the policies and procedures for the secure storage and disposal of confidential information was provided to the audit staff throughout the audit engagement, including a data wiping policy for electronic storage devices that was established in 2015. IEMA will review programmer access to the production environment and determine whether additional controls can be enabled to limit programmer access and provide assurance that all changes are documented, reviewed, and approved prior to implementation of the change.

ACCOUNTANT'S COMMENT

The Agency had developed policies and procedures to require strong, complex passwords. However, the policies were not enforced during the examination period. In fact, the Agency did not begin enforcement until October 23, 2019.

The series of documents to support the policies and procedures for the secure storage and disposal of confidential information provided did not address the process for the destruction of electronic equipment as required by the Department of Central Management's State Surplus Electronics Receiving and Processing Procedure. The Department of Central Management's State Surplus Electronics Receiving and Processing Procedure requires all State entities to comply with Public Act 93-0306 and Public Act 97-0390. The Public Acts compels State agencies to create their own data wiping policies. Furthermore, Public Act 97-0390 provides that agencies shall perform data wiping with a minimum of three (3) passes and certify the process before a PC or other data collection device is transferred, donated, or otherwise leaves the custody of

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2019-004. **FINDING** (Computer System Weaknesses) – Continued

the original agency.

In a correspondence from the Agency on September 30, 2020, it was stated the Agency was in the process of working on the patch management procedures and would formalize the procedures on March 4, 2021.

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2019-005. **FINDING** (Inadequate Controls over Personal Services)

The Illinois Emergency Management Agency (Agency) did not exercise adequate control over personal services functions.

During our testing of 51 employee personnel files, we noted the following:

- 16 (31%) employees did not have an annual performance evaluation in Fiscal Year 2018 and 18 (35%) employees did not have an annual performance evaluation in Fiscal Year 2019.
- Five (10%) employees did not receive an employee performance evaluation timely in Fiscal Year 2018 and four (8%) employees did not have an employee performance evaluation timely in Fiscal Year 2019. The performance evaluations were completed between 31 and 279 days late.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270) requires the Agency to prepare evaluations of each employee not less often than annually.

During our testing of Agency Workforce Reports (Reports), we noted the following:

- The Agency reported amounts on its Fiscal Year 2017 and Fiscal Year 2018 Reports which did not agree to Agency-provided supporting documentation, with differences ranging from an overstatement of two employees to an understatement of three employees. Additionally, seven cells in the Fiscal Year 2018 Report were not completed by the Agency, with differences ranging from one to nine employees understated.

The State Employment Records Act (5 ILCS 410/15) requires the Agency to collect and maintain information and annually publish reports which include specified demographic and salary data regarding State employees.

Agency officials indicated lack of communication between Public Safety Shared Services and the Agency contributed to late performance and non-performance of employee evaluations. In addition, Agency officials indicated they did not retain and were unable to reproduce the information system reports used to complete and support their Fiscal Year 2017 and Fiscal Year 2018 Reports.

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations serve as a foundation for salary adjustments, promotions, demotions, discharges, layoffs, recalls, and reinstatement decisions. Additionally, failure to include complete and accurate information on the Agency's Reports could deter efforts by State officials, administrators, and residents to achieve a

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2019-005. **FINDING** (Inadequate Controls over Personal Services) – Continued

more diversified State workforce and represents noncompliance with the State Employment Records Act. (Finding Code No. 2019-005)

RECOMMENDATION

We recommend the Agency comply with the Code by completing annual performance evaluations in a timely manner. Additionally, we recommend the Agency implement procedures to review the Report and ensure it is accurate before its submission.

AGENCY RESPONSE

IEMA has resumed management and oversight of the human resource management function and has established policies and procedures to inform managers of upcoming employee evaluation due dates. IEMA believes that the Agency Workforce Reports were correct when submitted. IEMA agrees that documentation should be retained to support the accuracy of the Agency Workforce Reports.

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2019-006. **FINDING** (Inadequate Controls over Motor Vehicles)

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over motor vehicles.

During testing, we noted the following:

- For three of 33 (9%) individuals tested who were individually assigned a vehicle, the Agency did not maintain certifications of insurance from the assigned employees.

The Illinois Vehicle Code (Code) (625 ILCS 5/7-601(c)) requires each Agency employee assigned a State vehicle to certify to the Agency's Director each fiscal year during July or within 30 days of receiving a new vehicle assignment, whichever is later, that the employee is duly licensed to drive and either (1) has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business, or (2) the employee has filed a bond with the Secretary of State as proof of financial responsibility in an amount no less than the amount required by Section 7-203 of the Code.

- 14 of 15 (93%) vehicles tested did not receive oil changes in a timely manner.
- Seven of 15 (47%) vehicles tested did not receive tire rotations within the appropriate intervals.

The Department of Central Management Services (DCMS) Vehicle Usage Policy (Policy) requires vehicle oil changes every 3,000 miles or 12 months (whichever is earlier) for vehicles 10 years and older, and every 5,000 miles or 12 months (whichever is earlier) for vehicles 9 years and newer. Additionally, the Policy requires tire rotations on all passenger vehicles every second oil change.

- One of three (33%) vehicle accidents tested was reported to DCMS eight days late.

The Illinois Administrative Code (44 Ill. Admin. Code 5040.520) requires the driver of any State vehicle that is involved in an accident to report the accident to the DCMS Auto Liability Unit no later than seven calendar days following the accident.

Agency officials indicated the errors identified were attributed to changes in responsible staff and management during the audit period and competing priorities.

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2019-006. **FINDING** (Inadequate Controls over Motor Vehicles) – Continued

Failure to maintain each employee’s annual certification of liability coverage impairs the Agency’s ability to demonstrate compliance with State law and could expose the State to unnecessary litigation risks. Failure to properly monitor and timely perform vehicle maintenance could result in the State incurring unnecessary costs and repairs to, and shortened useful lives of, vehicles. Failure to timely report vehicle accidents to DCMS exposes the Agency to potential forfeiture of coverage under the State’s auto liability plan. (Finding Code No. 2019-006)

RECOMMENDATION

We recommend the Agency strengthen controls over motor vehicles to ensure certifications of insurance are maintained, required maintenance is performed at the required intervals, and vehicle accidents are timely reported to DCMS.

AGENCY RESPONSE

The Agency’s on-line insurance and license certification system will be reviewed, and additional controls will be implemented to ensure all employees complete the insurance and license certification annually. Follow-up procedures will be conducted if an employee fails to complete the certification timely. IEMA will remind staff of DCMS vehicle maintenance requirements and the requirement to report vehicle accidents timely.

IEMA has adopted a more pro-active approach to monitoring and enforcing these procedures. Overall compliance is reviewed on an ongoing basis with periodic in-depth reviews of past problem areas to ensure continuous improvements.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – NOT REPEATED FINDINGS
For the Two Years Ended June 30, 2019

A. **FINDING** (Information Technology Disaster Recovery Planning Weaknesses)

During the prior examination, the Illinois Emergency Management Agency (Agency) had not updated its Disaster Recovery Plan or performed testing of its computer environment during the examination period.

During the current examination, our testing indicated the Agency had updated its Disaster Recovery Plan and had conducted testing of its computer environment during the examination period. (Finding Code No. 2017-001)

B. **FINDING** (Weaknesses in Change Management of Computer Systems)

During the prior examination, the Agency change management policies and procedures did not ensure all changes were initiated, planned, developed, tested, and implemented in a controlled environment. In addition, programmers developing and making changes to computer systems had access to the production environment and the capability to implement change.

During the current examination, our testing noted the Agency's changes were initiated, planned, developed, tested, and implemented in accordance to the change management policies and procedures. However, our testing did note programmers continued to have access to the production environment and the capability to implement change. This weakness is reported in Finding 2019-004. (Finding Code No. 2017-003)

C. **FINDING** (Noncompliance with the Fiscal Control and Internal Auditing Act)

During the prior examination, the Agency did not comply with the Fiscal Control and Internal Auditing Act. Specifically, the Agency did not submit a detailed audit activities report to the Agency Director for Fiscal Year 2016, the Agency's internal audit function did not audit the Agency's major systems of internal accounting and administrative controls on a periodic basis so that all systems were reviewed every two years, and the Agency did not prepare or transmit its internal control verification for Fiscal Year 2016 to the Auditor General.

During the current examination, our testing indicated the Agency prepared and submitted detailed audit activities reports to the Agency Director, the Agency's internal audit function audited the Agency's major systems of internal accounting and administrative controls, and the Agency timely transmitted its internal control verifications to the Auditor General during the examination period. (Finding Code No. 2017-004, 2015-007, 2013-008, 11-09)

D. **FINDING** (Property Control Weaknesses)

During the prior examination, the Agency failed to exercise adequate control over its State property and equipment.

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During the current examination, our testing indicated improvements had been made. However, we did note immaterial conditions of noncompliance, which will be reported in the Agency's *Report of Immaterial Findings*. (Finding Code No. 2017-005, 2015-006, 2013-007, 11-08, 09-08)

E. **FINDING** (Failure to Prepare the State's General Nuclear Policy)

During the prior examination, the Agency had not conducted a study on the use of nuclear power or on nuclear safety or formulated the State's general nuclear policy.

During the current examination, the Agency did not receive an appropriation for the purpose of the Nuclear Safety Law of 2004. Effective July 26, 2019, Public Act 101-0149 amended the Nuclear Safety Law of 2004 (20 ILCS 3310/75) to include a subject to appropriation clause. (Finding Code No. 2017-006, 2015-008, 2013-009, 11-11)

F. **FINDING** (Weaknesses in Internal Controls over Payroll)

During the prior examination, the Agency had weaknesses in its internal controls over its payroll. Specifically, the Agency had six employees with federal and State tax withholding exemptions which did not trace to the *Federal/Illinois W-4 Employee's Withholding Exemption Certificate* (Form C-25) with the employee's personnel file. Additionally, one employee's health and dental insurance deductions were not adjusted when the employee switched from part-time to full-time employment status.

During the current examination, our sample testing indicated the Agency properly accounted for all federal and State tax withholding exemptions and health and dental insurance deductions. (Finding Code No. 2017-007, 2015-003, 2013-003)

G. **FINDING** (Inadequate Control over Employee Performance Evaluations)

During the prior examination, the Agency did not exercise adequate control over employee performance evaluations.

During the current examination, our sample testing indicated the prevalence of the exceptions had increased, as well as additional issues related to personal services. This issue was incorporated into Finding 2019-005. (Finding Code No. 2017-008, 2015-009, 2013-010, 11-12, 09-16)

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	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0586 and Public Act 101-0007					
FISCAL YEAR 2019					
APPROPRIATED FUNDS					
GENERAL REVENUE FUND - 001					
Lump Sum:					
Operational Expenses, Awards and Grants, Administrative Expenses, Refunds, and Permanent Improvements	\$ 2,017,400	\$ 1,412,761	\$ 597,368	\$ 2,010,129	\$ 7,271
Grants and Operational Expenses	2,500,000	727,164	1,728,829	2,455,993	44,007
Deposit into Disaster Response and Recovery Fund	3,000,000	3,000,000	-	3,000,000	-
Unpaid Wage Increases	1,693,700	-	1,444,517	1,444,517	249,183
Subtotal - Fund 001	<u>\$ 9,211,100</u>	<u>\$ 5,139,925</u>	<u>\$ 3,770,714</u>	<u>\$ 8,910,639</u>	<u>\$ 300,461</u>

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	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures October 31	Balances Lapsed
		Expenditures			
		July 1 to October 31	October 31		
Public Act 100-0586 and Public Act 101-0007					
FISCAL YEAR 2019					
RADIATION PROTECTION FUND - 067					
Personal Services	\$ 3,272,800	\$ 2,314,555	\$ 95,720	\$ 2,410,275	\$ 862,525
State Contributions to State Employees' Retirement System	1,689,300	1,199,896	49,522	1,249,418	439,882
State Contributions to Social Security	249,600	171,468	7,062	178,530	71,070
Group Insurance	698,400	543,586	23,731	567,317	131,083
Contractual Services	1,274,700	733,834	295,575	1,029,409	245,291
Travel	46,700	18,154	3,133	21,287	25,413
Commodities	62,200	16,683	9,870	26,553	35,647
Equipment	102,300	3,817	86,312	90,129	12,171
Electronic Data Processing	791,500	137,430	102,036	239,466	552,034
Telecommunications Services	40,900	32,271	659	32,930	7,970
Operation of Automotive Equipment	8,400	7,160	274	7,434	966
Lump Sum:					
Local Responder Training	5,000	-	-	-	5,000
Licensing Facilities	525,000	9,236	-	9,236	515,764
Recovery and Remediation	100,000	-	-	-	100,000
Expenses Related to Radiochemistry Laboratory Hood Replacement	800,000	701,667	47,769	749,436	50,564
Ordinary and Contingent Expenses	249,000	24,500	-	24,500	224,500
Refunds	25,000	6,668	-	6,668	18,332
Subtotal - Fund 067	\$ 9,940,800	\$ 5,920,925	\$ 721,663	\$ 6,642,588	\$ 3,298,212

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	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
			July 1 to October 31	October 31		
Public Act 100-0586 and Public Act 101-0007						
FISCAL YEAR 2019						
EMERGENCY PLANNING AND TRAINING FUND - 173						
Lump Sum:						
Activities as a Result of the Illinois Emergency Planning and Community Right to Know Act	\$ 75,000	\$ 44,711	\$ -	\$ 44,711	\$ 30,289	
Subtotal - Fund 173	\$ 75,000	\$ 44,711	\$ -	\$ 44,711	\$ 30,289	
INDOOR RADON MITIGATION FUND - 191						
Lump Sum:						
Federally Funded State Indoor Radon Abatement Program	\$ 600,000	\$ 292,241	\$ 230,457	\$ 522,698	\$ 77,302	
Subtotal - Fund 191	\$ 600,000	\$ 292,241	\$ 230,457	\$ 522,698	\$ 77,302	
NUCLEAR CIVIL PROTECTION PLANNING FUND - 484						
Lump Sum:						
Mitigation Assistance	\$ 4,500,000	\$ 610,906	\$ 135,035	\$ 745,941	\$ 3,754,059	
Federal Projects	500,000	310,911	10,891	321,802	178,198	
Subtotal - Fund 484	\$ 5,000,000	\$ 921,817	\$ 145,926	\$ 1,067,743	\$ 3,932,257	
FEDERAL AID DISASTER FUND - 491						
Lump Sum:						
Federal Disaster Relief Program	\$ 1,000,000	\$ 337,104	\$ 138	\$ 337,242	\$ 662,758	
Hazard Mitigation Program	1,000,000	292,619	18,570	311,189	688,811	
Awards and Grants:						
Federal Disaster Declarations	70,000,000	237,211	-	237,211	69,762,789	
Hazard Mitigation Disaster Relief	55,000,000	3,241,679	7,498,405	10,740,084	44,259,916	
Subtotal - Fund 491	\$ 127,000,000	\$ 4,108,613	\$ 7,517,113	\$ 11,625,726	\$ 115,374,274	

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	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0586 and Public Act 101-0007					
FISCAL YEAR 2019					
FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497					
Lump Sum:					
Hazardous Materials Emergency Preparedness Planning	\$ 1,341,200	\$ 222,392	\$ 9,420	\$ 231,812	\$ 1,109,388
Hazardous Materials Emergency Preparedness Training	1,341,200	231,747	129,088	360,835	980,365
Training and Education	50,000	-	-	-	50,000
Subtotal - Fund 497	\$ 2,732,400	\$ 454,139	\$ 138,508	\$ 592,647	\$ 2,139,753
SEPTEMBER 11TH FUND - 588					
Lump Sum:					
Grants, Contracts, and Administration	\$ 750,000	\$ 47,495	\$ 368,327	\$ 415,822	\$ 334,178
Subtotal - Fund 588	\$ 750,000	\$ 47,495	\$ 368,327	\$ 415,822	\$ 334,178
DISASTER RESPONSE AND RECOVERY FUND - 667					
Lump Sum:					
Disaster Response and Recovery	\$ 12,000,000	\$ 1,132,471	\$ 2,313,219	\$ 3,445,690	\$ 8,554,310
Subtotal - Fund 667	\$ 12,000,000	\$ 1,132,471	\$ 2,313,219	\$ 3,445,690	\$ 8,554,310
HOMELAND SECURITY EMERGENCY PREPAREDNESS TRUST FUND - 710					
Lump Sum:					
Emergency Preparedness Grant Program	\$ 23,010,400	\$ 9,928,263	\$ 961,468	\$ 10,889,731	\$ 12,120,669
Terrorism Preparedness and Training	312,908,000	57,298,453	10,938,867	68,237,320	244,670,680
Subtotal - Fund 710	\$ 335,918,400	\$ 67,226,716	\$ 11,900,335	\$ 79,127,051	\$ 256,791,349

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	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures October 31	Balances Lapsed
		Expenditures			
		July 1 to October 31	October 31		
Public Act 100-0586 and Public Act 101-0007					
FISCAL YEAR 2019					
NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796					
Personal Services	\$ 7,955,900	\$ 6,587,553	\$ 299,698	\$ 6,887,251	\$ 1,068,649
State Contributions to State Employees' Retirement System	4,106,700	3,392,265	153,814	3,546,079	560,621
State Contributions to Social Security	624,200	485,530	22,221	507,751	116,449
Group Insurance	1,864,300	1,470,944	56,310	1,527,254	337,046
Contractual Services	2,892,300	1,619,508	497,849	2,117,357	774,943
Travel	154,500	62,178	16,901	79,079	75,421
Commodities	219,300	115,644	16,887	132,531	86,769
Printing	44,800	2,541	-	2,541	42,259
Equipment	353,100	73,438	221,251	294,689	58,411
Electronic Data Processing	2,394,800	1,920,546	229,089	2,149,635	245,165
Telecommunications Services	676,500	363,452	36,425	399,877	276,623
Operation of Automotive Equipment	168,700	102,779	33,150	135,929	32,771
Lump Sum:					
Training and Travel Expenses	58,000	19,527	6,252	25,779	32,221
Ordinary and Contingent Expenses	315,500	12,148	33,379	45,527	269,973
Awards and Grants:					
Compensation to Local Governments for Expenses					
Attributable to Implementation and Maintenance of					
Plans and Programs	650,000	650,000	-	650,000	-
Subtotal - Fund 796	\$ 22,478,600	\$ 16,878,053	\$ 1,623,226	\$ 18,501,279	\$ 3,977,321

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	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
			July 1 to October 31	October 31		
Public Act 100-0586 and Public Act 101-0007						
FISCAL YEAR 2019						
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>						
Care, Maintenance, Monitoring, Testing, Remediation, and Insurance of the Low-Level Radioactive Waste Disposal Site	\$ 275,000	\$ 75,750	\$ 2,573	\$ 78,323	\$ 196,677	
Subtotal - Fund 882	<u>\$ 275,000</u>	<u>\$ 75,750</u>	<u>\$ 2,573</u>	<u>\$ 78,323</u>	<u>\$ 196,677</u>	
<u>LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>						
Awards and Grants:						
Cost of Establishing Low-Level Radioactive Waste Disposal Facility	\$ 656,000	\$ 395,374	\$ 9,763	\$ 405,137	\$ 250,863	
Subtotal - Fund 942	<u>\$ 656,000</u>	<u>\$ 395,374</u>	<u>\$ 9,763</u>	<u>\$ 405,137</u>	<u>\$ 250,863</u>	
<u>BUILD ILLINOIS BOND FUND - 971</u>						
Awards and Grants:						
Safety and Security Improvements at Various Public Universities, Private Colleges, or Universities and Community Colleges or Elementary or Secondary Schools	\$ 6,815,483	\$ -	\$ -	\$ -	\$ 6,815,483	
Subtotal - Fund 971	<u>\$ 6,815,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,815,483</u>	
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 533,452,783</u>	<u>\$ 102,638,230</u>	<u>\$ 28,741,824</u>	<u>\$ 131,380,054</u>	<u>\$ 402,072,729</u>	

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2019, and have been reconciled to Agency records.

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

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For the Sixteen Months Ended October 31, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
Lump Sum:					
Operational Expenses, Awards and Grants, Administrative Expenses, Refunds, and Permanent Improvements	\$ 1,948,450	\$ 1,685,176	\$ 217,814	\$ 1,902,990	\$ 45,460
Deposit into Disaster Response and Recovery Fund	2,000,000	-	2,000,000	2,000,000	-
Unpaid Wage Increases	3,380	-	-	-	3,380
Subtotal - Fund 001	<u>\$ 3,951,830</u>	<u>\$ 1,685,176</u>	<u>\$ 2,217,814</u>	<u>\$ 3,902,990</u>	<u>\$ 48,840</u>

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Appropriations for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0021 and Public Act 100-0586					
FISCAL YEAR 2018					
<u>RADIATION PROTECTION FUND - 067</u>					
Personal Services	\$ 3,337,200	\$ 2,676,193	\$ 123,483	\$ 2,799,676	\$ 537,524
State Contributions to State Employees' Retirement System	1,802,800	1,331,458	-	1,331,458	471,342
State Contributions to Social Security	257,200	198,329	9,129	207,458	49,742
Group Insurance	802,000	517,247	25,612	542,859	259,141
Contractual Services	1,171,200	857,390	216,078	1,073,468	97,732
Travel	41,000	10,622	2,119	12,741	28,259
Commodities	9,800	1,732	371	2,103	7,697
Equipment	95,000	2,005	86,755	88,760	6,240
Electronic Data Processing	296,900	240,282	54,040	294,322	2,578
Telecommunications Services	38,200	22,969	9,317	32,286	5,914
Operation of Automotive Equipment	5,400	-	4,335	4,335	1,065
Lump Sum:					
Local Responder Training	5,000	-	-	-	5,000
Licensing Facilities	525,000	17,244	99	17,343	507,657
Recovery and Remediation	100,000	-	-	-	100,000
Costs Related to Radiochemistry Laboratory Hood					
Replacement	800,000	-	-	-	800,000
Ordinary and Contingent Expenses	49,000	49,000	-	49,000	-
Refunds	48,000	29,027	2,642	31,669	16,331
Subtotal - Fund 067	\$ 9,383,700	\$ 5,953,498	\$ 533,980	\$ 6,487,478	\$ 2,896,222

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
			Expenditures July 1 to October 31	Expenditures October 31		
Public Act 100-0021 and Public Act 100-0586						
FISCAL YEAR 2018						
<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	\$ 35,000	\$ 13,306	\$ 4,900	\$ 18,206	\$ 16,794	
Subtotal - Fund 173	<u>\$ 35,000</u>	<u>\$ 13,306</u>	<u>\$ 4,900</u>	<u>\$ 18,206</u>	<u>\$ 16,794</u>	
<u>INDOOR RADON MITIGATION FUND - 191</u>						
Lump Sum:						
Federally Funded State Indoor Radon Abatement Program	\$ 600,000	\$ 306,500	\$ 5,552	\$ 312,052	\$ 287,948	
Subtotal - Fund 191	<u>\$ 600,000</u>	<u>\$ 306,500</u>	<u>\$ 5,552</u>	<u>\$ 312,052</u>	<u>\$ 287,948</u>	
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>						
Lump Sum:						
Mitigation Assistance	\$ 3,000,000	\$ 299,921	\$ 661	\$ 300,582	\$ 2,699,418	
Federal Projects	500,000	133,400	106,951	240,351	259,649	
Subtotal - Fund 484	<u>\$ 3,500,000</u>	<u>\$ 433,321</u>	<u>\$ 107,612</u>	<u>\$ 540,933</u>	<u>\$ 2,959,067</u>	

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0021 and Public Act 100-0586					
FISCAL YEAR 2018					
<u>FEDERAL AID DISASTER FUND- 491</u>					
Lump Sum:					
Federal Disaster Relief Program	\$ 1,000,000	\$ 237,472	\$ 133	\$ 237,605	\$ 762,395
Hazard Mitigation Program	1,000,000	289,073	16,471	305,544	694,456
Awards and Grants:					
Federal Disaster Declarations	70,000,000	-	81,095	81,095	69,918,905
Hazard Mitigation Disaster Relief	55,000,000	9,598,306	742,746	10,341,052	44,658,948
Subtotal - Fund 491	\$ 127,000,000	\$ 10,124,851	\$ 840,445	\$ 10,965,296	\$ 116,034,704
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>					
Lump Sum:					
Hazardous Materials Emergency Preparedness Planning	\$ 1,341,200	\$ 183,887	\$ 158,784	\$ 342,671	\$ 998,529
Hazardous Materials Emergency Preparedness Training	1,341,200	195,938	95,539	291,477	1,049,723
Training and Education	50,000	-	-	-	50,000
Subtotal - Fund 497	\$ 2,732,400	\$ 379,825	\$ 254,323	\$ 634,148	\$ 2,098,252
<u>SEPTEMBER 11TH FUND - 588</u>					
Lump Sum:					
Grants, Contracts, and Administration	\$ 75,000	\$ -	\$ 39,105	\$ 39,105	\$ 35,895
Subtotal - Fund 588	\$ 75,000	\$ -	\$ 39,105	\$ 39,105	\$ 35,895

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0021 and Public Act 100-0586					
FISCAL YEAR 2018					
<u>DISASTER RESPONSE AND RECOVERY FUND - 667</u>					
Lump Sum:					
Disaster Response and Recovery	\$ 12,000,000	\$ 182,971	\$ 12,261	\$ 195,232	\$ 11,804,768
Subtotal - Fund 667	<u>\$ 12,000,000</u>	<u>\$ 182,971</u>	<u>\$ 12,261</u>	<u>\$ 195,232</u>	<u>\$ 11,804,768</u>
<u>HOME LAND SECURITY EMERGENCY PREPAREDNESS TRUST FUND - 710</u>					
Lump Sum:					
Emergency Preparedness Grant Program	\$ 23,010,400	\$ 8,898,639	\$ 1,871,612	\$ 10,770,251	\$ 12,240,149
Terrorism Preparedness and Training	312,908,000	51,131,956	8,531,822	59,663,778	253,244,222
Subtotal - Fund 710	<u>\$ 335,918,400</u>	<u>\$ 60,030,595</u>	<u>\$ 10,403,434</u>	<u>\$ 70,434,029</u>	<u>\$ 265,484,371</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0021 and Public Act 100-0586					
FISCAL YEAR 2018					
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>					
Personal Services	\$ 7,937,800	\$ 6,066,397	\$ 140,893	\$ 6,207,290	\$ 1,730,510
State Contributions to State Employees' Retirement System	4,287,700	2,951,091	-	2,951,091	1,336,609
State Contributions to Social Security	621,800	448,496	10,766	459,262	162,538
Group Insurance	1,977,700	1,349,638	33,158	1,382,796	594,904
Contractual Services	2,502,400	1,805,247	537,390	2,342,637	159,763
Travel	148,500	36,028	9,915	45,943	102,557
Commodities	215,900	111,041	20,753	131,794	84,106
Printing	14,500	1,863	4,800	6,663	7,837
Equipment	240,000	40,400	158,950	199,350	40,650
Electronic Data Processing	2,048,900	1,792,380	196,306	1,988,686	60,214
Telecommunications Services	558,300	268,186	107,743	375,929	182,371
Operation of Automotive Equipment	162,600	107,235	2,272	109,507	53,093
Lump Sum:					
Training and Travel Expenses	58,000	20,037	5,087	25,124	32,876
Ordinary and Contingent Expenses	593,500	9,867	245,051	254,918	338,582
Awards and Grants:					
Compensation to Local Governments for Expenses					
Attributable to Implementation and Maintenance of					
Plans and Programs	650,000	649,995	-	649,995	5
Subtotal - Fund 796	\$ 22,017,600	\$ 15,657,901	\$ 1,473,084	\$ 17,130,985	\$ 4,886,615

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0021 and Public Act 100-0586					
FISCAL YEAR 2018					
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Care, Maintenance, Monitoring, Testing, Remediation, and Insurance of the Low-Level Radioactive Waste Disposal Site	\$ 275,000	\$ 178,288	\$ 7,951	\$ 186,239	\$ 88,761
Subtotal - Fund 882	<u>\$ 275,000</u>	<u>\$ 178,288</u>	<u>\$ 7,951</u>	<u>\$ 186,239</u>	<u>\$ 88,761</u>
<u>LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and Grants:					
Cost of Establishing Low-Level Radioactive Waste Disposal Facility	\$ 650,000	\$ 182,157	\$ 20,793	\$ 202,950	\$ 447,050
Subtotal - Fund 942	<u>\$ 650,000</u>	<u>\$ 182,157</u>	<u>\$ 20,793</u>	<u>\$ 202,950</u>	<u>\$ 447,050</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 518,138,930</u>	<u>\$ 95,128,389</u>	<u>\$ 15,921,254</u>	<u>\$ 111,049,643</u>	<u>\$ 407,089,287</u>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2018, and have been reconciled to Agency records.

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

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Agency to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report includes information from Agency management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Agency which were submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
<u>APPROPRIATED FUNDS</u>			
General Revenue Fund - 001			
Appropriations (Net of Transfers)	\$ 9,211,100	\$ 3,951,830	
Expenditures			
Lump Sum:			
Operational Expenses, Awards and Grants, Administrative Expenses, Refunds, and Permanent Improvements	\$ 2,010,129	\$ 1,902,990	\$ -
Grants and Operational Expenses	2,455,993	-	-
Deposit into Disaster Response and Recovery Fund	3,000,000	2,000,000	-
Personal Services	-	-	1,628,464
State Contributions to Social Security	-	-	119,618
Unpaid Wage Increases	1,444,517	-	-
Total Expenditures	\$ 8,910,639	\$ 3,902,990	\$ 1,748,082
Lapsed Balances	\$ 300,461	\$ 48,840	

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
Radiation Protection Fund - 067			
Appropriations (Net of Transfers)	\$ 9,940,800	\$ 9,383,700	\$ 7,926,300
Expenditures			
Personal Services	\$ 2,410,275	\$ 2,799,676	\$ 2,772,178
State Contributions to State Employees' Retirement System	1,249,418	1,331,458	1,240,510
State Contributions to Social Security	178,530	207,458	201,529
Group Insurance	567,317	542,859	581,109
Contractual Services	1,029,409	1,073,468	962,586
Travel	21,287	12,741	17,490
Commodities	26,553	2,103	3,097
Equipment	90,129	88,760	81,266
Electronic Data Processing	239,466	294,322	179,023
Telecommunications Services	32,930	32,286	33,380
Operation of Automotive Equipment	7,434	4,335	3,208
Lump Sum:			
Local Responder Training	-	-	-
Licensing Facilities	9,236	17,343	4,950
Recovery and Remediation	-	-	-
Expenses Related to Radiochemistry Laboratory			
Hood Replacement	749,436	-	-
Ordinary and Contingent Expenses	24,500	49,000	80,494
Refunds	6,668	31,669	3,938
Total Expenditures	\$ 6,642,588	\$ 6,487,478	\$ 6,164,758
Lapsed Balances	\$ 3,298,212	\$ 2,896,222	\$ 1,761,542

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
Emergency Planning and Training Fund - 173			
Appropriations (Net of Transfers)	\$ 75,000	\$ 35,000	\$ 50,000
Expenditures			
Lump Sum:			
Activities as a Result of the Illinois Emergency Planning and Community Right to Know Act	\$ 44,711	\$ 18,206	\$ 4,475
Total Expenditures	\$ 44,711	\$ 18,206	\$ 4,475
Lapsed Balances	\$ 30,289	\$ 16,794	\$ 45,525
Indoor Radon Mitigation Fund - 191			
Appropriations (Net of Transfers)	\$ 600,000	\$ 600,000	\$ 600,000
Expenditures			
Lump Sum:			
Federally Funded State Indoor Radon Abatement Program	\$ 522,698	\$ 312,052	\$ 511,687
Total Expenditures	\$ 522,698	\$ 312,052	\$ 511,687
Lapsed Balances	\$ 77,302	\$ 287,948	\$ 88,313
Nuclear Civil Protection Planning Fund - 484			
Appropriations (Net of Transfers)	\$ 5,000,000	\$ 3,500,000	\$ 3,500,000
Expenditures			
Lump Sum:			
Mitigation Assistance	\$ 745,941	\$ 300,582	\$ 586,046
Federal Projects	321,802	240,351	181,278
Total Expenditures	\$ 1,067,743	\$ 540,933	\$ 767,324
Lapsed Balances	\$ 3,932,257	\$ 2,959,067	\$ 2,732,676

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
Federal Aid Disaster Fund - 491			
Appropriations (Net of Transfers)	\$ 127,000,000	\$ 127,000,000	\$ 127,000,000
Expenditures			
Lump Sum:			
Federal Disaster Relief Program	\$ 337,242	\$ 237,605	\$ 360,813
Hazard Mitigation Program	311,189	305,544	370,912
Awards and Grants:			
Federal Disaster Declarations	237,211	81,095	1,334,622
Hazard Mitigation Disaster Relief	10,740,084	10,341,052	21,201,427
Total Expenditures	\$ 11,625,726	\$ 10,965,296	\$ 23,267,774
Lapsed Balances	\$ 115,374,274	\$ 116,034,704	\$ 103,732,226
Federal Civil Preparedness Administrative Fund - 497			
Appropriations (Net of Transfers)	\$ 2,732,400	\$ 2,732,400	\$ 2,732,400
Expenditures			
Lump Sum:			
Hazardous Materials Emergency Preparedness Planning	\$ 231,812	\$ 342,671	\$ 389,172
Hazardous Materials Emergency Preparedness Training	360,835	291,477	459,656
Training and Education	-	-	42,073
Total Expenditures	\$ 592,647	\$ 634,148	\$ 890,901
Lapsed Balances	\$ 2,139,753	\$ 2,098,252	\$ 1,841,499

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
September 11th Fund - 588			
Appropriations (Net of Transfers)	\$ 750,000	\$ 75,000	\$ 75,000
Expenditures			
Lump Sum:			
Grants, Contracts, and Administration	\$ 415,822	\$ 39,105	\$ 72,143
Total Expenditures	\$ 415,822	\$ 39,105	\$ 72,143
Lapsed Balances	\$ 334,178	\$ 35,895	\$ 2,857
Disaster Response and Recovery Fund - 667			
Appropriations (Net of Transfers)	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Expenditures			
Lump Sum:			
Disaster Response and Recovery	\$ 3,445,690	\$ 195,232	\$ 47,305
Total Expenditures	\$ 3,445,690	\$ 195,232	\$ 47,305
Lapsed Balances	\$ 8,554,310	\$ 11,804,768	\$ 11,952,695
Homeland Security Emergency Preparedness Trust Fund - 710			
Appropriations (Net of Transfers)	\$ 335,918,400	\$ 335,918,400	\$ 335,918,400
Expenditures			
Lump Sum:			
Emergency Preparedness Grant Program	\$ 10,889,731	\$ 10,770,251	\$ 9,158,200
Terrorism Preparedness and Training	68,237,320	59,663,778	83,132,669
Total Expenditures	\$ 79,127,051	\$ 70,434,029	\$ 92,290,869
Lapsed Balances	\$ 256,791,349	\$ 265,484,371	\$ 243,627,531

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
Nuclear Safety Emergency Preparedness			
Fund - 796			
Appropriations (Net of Transfers)	\$ 22,478,600	\$ 22,017,600	\$ 21,194,800
Expenditures			
Personal Services	\$ 6,887,251	\$ 6,207,290	\$ 7,350,518
State Contributions to State Employees' Retirement System	3,546,079	2,951,091	3,280,539
State Contributions to Social Security	507,751	459,262	540,638
Group Insurance	1,527,254	1,382,796	1,822,072
Contractual Services	2,117,357	2,342,637	2,602,728
Travel	79,079	45,943	53,135
Commodities	132,531	131,794	158,265
Printing	2,541	6,663	11,405
Equipment	294,689	199,350	110,522
Electronic Data Processing	2,149,635	1,988,686	527,208
Telecommunications Services	399,877	375,929	525,929
Operation of Automotive Equipment	135,929	109,507	136,788
Lump Sum:			
Training and Travel Expenses	25,779	25,124	25,746
Ordinary and Contingent Expenses	45,527	254,918	5,355
Awards and Grants:			
Compensation to Local Governments for Expenses Attributable to Implementation and Maintenance of Plans and Programs	650,000	649,995	650,000
Total Expenditures	\$ 18,501,279	\$ 17,130,985	\$ 17,800,848
Lapsed Balances	\$ 3,977,321	\$ 4,886,615	\$ 3,393,952

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
Sheffield February 1982 Agreed Order Fund - 882			
Appropriations (Net of Transfers)	\$ 275,000	\$ 275,000	\$ 200,000
Expenditures			
Care, Maintenance, Monitoring, Testing, Remediation, and Insurance of the Low-Level Radioactive Waste Disposal Site	\$ 78,323	\$ 186,239	\$ 193,383
Total Expenditures	\$ 78,323	\$ 186,239	\$ 193,383
Lapsed Balances	\$ 196,677	\$ 88,761	\$ 6,617
Low-Level Radioactive Waste Facility Development and Operation Fund - 942			
Appropriations (Net of Transfers)	\$ 656,000	\$ 650,000	\$ 650,000
Expenditures			
Awards and Grants: Cost of Establishing Low-Level Radioactive Waste Disposal Facility	\$ 405,137	\$ 202,950	\$ 454,019
Total Expenditures	\$ 405,137	\$ 202,950	\$ 454,019
Lapsed Balances	\$ 250,863	\$ 447,050	\$ 195,981
Build Illinois Bond Fund - 971			
Appropriations (Net of Transfers)	\$ 6,815,483	\$ -	\$ -
Expenditures			
Awards and Grants: Safety and Security Improvements at Various Public Universities, Private Colleges, or Universities and Community Colleges or Elementary or Secondary Schools	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Lapsed Balances	\$ 6,815,483	\$ -	\$ -

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 and Court-Ordered Expenditures
TOTAL - ALL APPROPRIATED FUNDS			
Appropriations (Net of Transfers)	\$ 533,452,783	\$ 518,138,930	\$ 511,846,900
Total Expenditures	\$ 131,380,054	\$ 111,049,643	\$ 144,213,568
Lapsed Balances	\$ 402,072,729	\$ 407,089,287	\$ 369,381,414
Salaries paid from the Comptroller's Executive Salary Appropriation:			
Director's Salary	\$ 137,766	\$ 89,685	\$ 128,920
Assistant Director's Salary	-	-	48,172
Total Expenditures from Comptroller's Executive Salaries Appropriation	\$ 137,766	\$ 89,685	\$ 177,092

- Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2019, and October 31, 2018, respectively, and have been reconciled to Agency records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.
- Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Agency to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report includes information from Agency management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Agency which were submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2019, 2018, and 2017

	Fiscal Year		
	2019	2018	2017
General Revenue Fund - 001			
Copy fees	\$ -	\$ -	\$ 164
Prior year refunds	1,087	652	620
Total cash receipts per Agency	\$ 1,087	\$ 652	\$ 784
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 1,087</u>	<u>\$ 652</u>	<u>\$ 784</u>
Radiation Protection Fund - 067			
Council of Great Lakes	\$ 26,626	\$ 15,911	\$ 27,323
Fines, penalties, or violations	2,789	7,836	11,500
Industrial radiographer certification	139,174	116,721	88,495
Radiation technologist accreditation	884,715	782,455	917,411
Radioactive material license	3,005,258	3,100,095	3,268,202
Reimbursement/jury duty and recoveries	23	1,456	-
Recovery and remediation fees	11,400	9,000	13,500
Radon licensing	242,922	212,670	220,859
Mammography installation fees	434,200	453,175	452,925
Radiation machine inspection/registration	2,459,939	2,346,878	2,517,292
Radiation image/therapeutic operation	55,800	52,100	50,400
Radiation machine services	23,000	21,800	20,900
Radon mitigation installer tag	719,650	691,850	792,650
Laser registration fees	63,109	64,904	54,860
Prior year refunds	-	32	16,966
Total cash receipts per Agency	\$ 8,068,605	\$ 7,876,883	\$ 8,453,283
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 8,068,605</u>	<u>\$ 7,876,883</u>	<u>\$ 8,453,283</u>
Emergency Planning and Training Fund - 173			
Fines, penalties, or violations	\$ 10,000	\$ -	\$ -
Private organization or individual	30,700	29,380	15,400
Total cash receipts per Agency	\$ 40,700	\$ 29,380	\$ 15,400
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 40,700</u>	<u>\$ 29,380</u>	<u>\$ 15,400</u>
Indoor Radon Mitigation Fund - 191			
U.S. Environmental Protection Agency	\$ 297,793	\$ 438,911	\$ 475,018
Prior year refunds	-	1,541	-
Total cash receipts per Agency	\$ 297,793	\$ 440,452	\$ 475,018
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 297,793</u>	<u>\$ 440,452</u>	<u>\$ 475,018</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2019, 2018, and 2017

	Fiscal Year		
	2019	2018	2017
Nuclear Civil Protection Planning Fund - 484			
Federal Emergency Management Agency	\$ 928,507	\$ 600,336	\$ 863,164
Prior year refunds	-	28	-
Total cash receipts per Agency	<u>\$ 928,507</u>	<u>\$ 600,364</u>	<u>\$ 863,164</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 928,507</u></u>	<u><u>\$ 600,364</u></u>	<u><u>\$ 863,164</u></u>
Federal Aid Disaster Fund - 491			
Federal Emergency Management Agency	\$ 4,263,000	\$ 13,397,564	\$ 19,986,288
Prior year refunds	593,010	551,784	936,590
Total cash receipts per Agency	<u>\$ 4,856,010</u>	<u>\$ 13,949,348</u>	<u>\$ 20,922,878</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 4,856,010</u></u>	<u><u>\$ 13,949,348</u></u>	<u><u>\$ 20,922,878</u></u>
Federal Civil Preparedness Administrative Fund - 497			
Federal Department of Transportation	\$ 628,703	\$ 591,227	\$ 813,102
Prior year refunds	-	-	42,073
Total cash receipts per Agency	<u>\$ 628,703</u>	<u>\$ 591,227</u>	<u>\$ 855,175</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 628,703</u></u>	<u><u>\$ 591,227</u></u>	<u><u>\$ 855,175</u></u>
Disaster Response and Recovery Fund - 667			
Reimbursement of prior costs	\$ 191	\$ -	\$ -
Federal Emergency Management Agency	-	(2,136)	3,834
Other State relief	2,000,000	-	-
BNSF Railway derailment	-	-	11,063
Prior year refunds	5,755	3,816	6,313
Prior year warrant voids	-	-	1,241
Total cash receipts per Agency	<u>\$ 2,005,946</u>	<u>\$ 1,680</u>	<u>\$ 22,451</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 2,005,946</u></u>	<u><u>\$ 1,680</u></u>	<u><u>\$ 22,451</u></u>
Homeland Security Emergency Preparedness Trust Fund - 710			
U.S. Department of Justice	\$ 79,692,094	\$ 79,847,967	\$ 84,565,217
Reimbursement of prior costs	2,933	-	-
Miscellaneous	-	-	61
Prior year refunds	19,791	33,981	21,503
Total cash receipts per Agency	<u>\$ 79,714,818</u>	<u>\$ 79,881,948</u>	<u>\$ 84,586,781</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 79,714,818</u></u>	<u><u>\$ 79,881,948</u></u>	<u><u>\$ 84,586,781</u></u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2019, 2018, and 2017

	Fiscal Year		
	2019	2018	2017
Nuclear Safety Emergency Preparedness Fund - 796			
Nuclear reactor annual assessment	\$ 20,935,002	\$ 20,935,002	\$ 20,935,002
Nuclear fuel storage facility	25,000	40,000	40,000
Miscellaneous	5,270	1,035	9,727
Nuclear spent fuel	137,925	116,600	163,325
Prior year refunds	2,457	1,096	2,418
Prior year warrant voids	99	-	-
Total cash receipts per Agency	<u>\$ 21,105,753</u>	<u>\$ 21,093,733</u>	<u>\$ 21,150,472</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 21,105,753</u></u>	<u><u>\$ 21,093,733</u></u>	<u><u>\$ 21,150,472</u></u>
Sheffield February 1982 Agreed Order Fund - 882			
Private organization or individual	\$ -	\$ 30,834	\$ 29,550
Total cash receipts per Agency	<u>\$ -</u>	<u>\$ 30,834</u>	<u>\$ 29,550</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ -</u></u>	<u><u>\$ 30,834</u></u>	<u><u>\$ 29,550</u></u>
Low-Level Radioactive Waste Facility Development and Operation Fund - 942			
Low level waste 13 (A) (B1)	\$ 635,441	\$ 544,901	\$ 642,665
Total cash receipts per Agency	<u>\$ 635,441</u>	<u>\$ 544,901</u>	<u>\$ 642,665</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 635,441</u></u>	<u><u>\$ 544,901</u></u>	<u><u>\$ 642,665</u></u>
Grand Total - All Funds			
Total cash receipts per Agency	\$ 118,283,363	\$ 125,041,402	\$ 138,017,621
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records - All Funds	<u><u>\$ 118,283,363</u></u>	<u><u>\$ 125,041,402</u></u>	<u><u>\$ 138,017,621</u></u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 46,704,839
Additions	580,740
Deletions	(146,173)
Net Transfers	<u>(478,627)</u>
Balance at June 30, 2018	<u>\$ 46,660,779</u>
Balance at July 1, 2018	\$ 46,660,779
Additions	1,016,276
Deletions	(72,012)
Net Transfers	<u>(1,428,459)</u>
Balance at June 30, 2019	<u>\$ 46,176,584</u>

Note: The above schedule has been derived from the *Agency Reports of State Property* (Form C-15) submitted to the Office of the State Comptroller and has been reconciled to the Agency's property records.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

AGENCY FUNCTIONS

The establishing authority for the Illinois Emergency Management Agency (Agency) is the Illinois Emergency Management Agency Act (20 ILCS 3305) and the Nuclear Safety Law of 2004 (20 ILCS 3310). In addition, the Agency has additional duties as described in Chapter 420 of the Illinois Compiled Statutes. These laws establish the Agency's responsibilities for Statewide emergency management and regulation of nuclear safety. These responsibilities include the following:

1. coordinating the overall emergency management program of the State;
2. cooperating with local governments, the federal government, and any public or private agency or entity in implementing emergency management programs for mitigation, preparedness, response, and recovery;
3. developing a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with the Nuclear Safety Law of 2004 (20 ILCS 3310/65) and in development of the Illinois Nuclear Safety Preparedness Program in accordance with the Illinois Nuclear Safety Preparedness Act (420 ILCS 5/8);
4. coordinating with the Department of Public Health with respect to planning for and responding to public health emergencies;
5. preparing, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters;
6. promulgating rules and requirements for local government emergency operations plans that are not inconsistent with, and are at least as stringent as, applicable federal laws and regulations;
7. reviewing and approving, in accordance with Agency rules, emergency operations plans for those local governments required to have an emergency services and disaster agency;
8. promulgating rules and requirements for local government emergency management exercises of the emergency operations plans;
9. determining requirements of the State and its local governments for food, clothing, and other necessities in event of a disaster;
10. establishing a register of persons with types of emergency management training and skills in mitigation, preparedness, response, and recovery;
11. establishing a register of government and private response resources available for use in a disaster;
12. expanding the Earthquake Awareness Program and its efforts to distribute earthquake preparedness materials;
13. disseminating information on water levels for rivers and streams and any other data pertaining to potential flooding;
14. developing agreements with medical supply and equipment firms to supply resources as are necessary to respond to a disaster;
15. developing and implementing a community outreach program to promote awareness among the State's parents and children of child abduction prevention and response;
16. awarding grants to health care facilities that are outside of cities that have populations in excess of 1,000,000;

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

17. conducting surveys and preparing and publishing lists of sites in the State where nuclear waste has been deposited, treated, or stored;
18. monitoring nuclear waste processing, use, handling, storage, and disposal practices in the State and determining existing and expected rates of production of nuclear wastes; and,
19. compiling and making available to the public an annual report identifying the type and quantities of nuclear waste generated, stored, treated, or disposed of within the State.

PLANNING PROGRAM

Strategic goals and objectives outline the medium and long-term achievements for the Agency. With these strategic priorities, goals, objectives, and strategies are the mechanisms necessary for the Agency to measure achievement, identify areas for improvement, and ultimately better prepare the State. The Agency seeks growth, improvement, and sustainment using objective-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 disasters.

Agency-wide priorities include:

1. strengthening partnerships with the private sector;
2. overhauling and expanding critical infrastructure/key resource information;
3. renewing the Agency's vision of homeland security and pursued direction and strategies;
4. pursuing new ways to meet the needs of individuals and local governments affected by disasters;
5. conducting an Agency-wide review of bureaus and programs to ensure efficient and effective alignment;
6. improving virtual incident management;
7. enhancing public health and safety through improved training and response capabilities of nuclear safety programs;
8. developing Mobile Support Team partnerships in areas of identified capability shortfalls to support response to primary risks and vulnerabilities; and,
9. utilizing technology to incorporate all hazards intelligence into the planning and implementation of Agency functions.

The Agency's goals are:

1. coordinating the State's disaster response;
2. protecting public health and safety and the environment from the potentially harmful effects of ionizing radiation;
3. ensuring the State's resilience to disasters through an all hazards approach;
4. leading the State's homeland security strategy; and,
5. providing mission support.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

The Agency's objectives are:

1. strengthening the Agency's partnership with the private sector;
2. maintaining and improving emergency response capabilities Statewide;
3. maintaining and improving the Agency's ability to manage and coordinate disasters;
4. supporting disaster recovery efforts of individuals, businesses, and local governments;
5. enhancing the Agency's ability to monitor the State's nuclear facilities;
6. preparing for radiological emergencies;
7. responding to and analyzing potential radiological incidents;
8. ensuring the safe use of radioactive materials and radiation producing machines;
9. reducing radon exposure risks to the public;
10. maintaining a robust environment monitoring program;
11. ensuring appropriate decommissioning, decontamination, and safe disposal of radioactive materials;
12. planning and preparing for disasters;
13. helping protect the public from hazardous materials and chemicals;
14. reducing the risk of damage, hardship, loss, or suffering from future disasters;
15. establishing and maintaining long-term strategic solutions to the threats of terrorism and major events;
16. advising the Governor on homeland security matters;
17. identifying and protecting critical infrastructure/key resources;
18. ensuring the Agency operates as effectively and efficiently as possible;
19. protecting and preserving the legal and ethical reputation of the Agency;
20. protecting the Agency's financial integrity;
21. preserving and promoting the Agency's public image;
22. providing strategic Information Technology (IT) vision and leadership and tactical advancement of Agency goals through delivery of IT solutions;
23. providing essential support services necessary to achieve the Agency's missions and goals;
and,
24. developing, implementing, and maintaining proper internal management controls.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018

General Revenue Fund – 001

Lump Sum: Grant and Operational Expenses

The change in expenditures was due to this being a new appropriation line item in Fiscal Year 2019. The Agency did not receive a separate appropriation for Grant and Operational Expenses in Fiscal Year 2018.

Deposit into Disaster Response and Recovery Fund

The increase was due to the Agency receiving an appropriation for a one-time deposit of \$3 million into the Disaster Response and Recovery Fund during Fiscal Year 2019. The Agency only received an appropriation of \$2 million during Fiscal Year 2018.

Unpaid Wage Increases

The increase in expenditures was due to the Agency not receiving an appropriation for this line item in Fiscal Year 2018. This line item was appropriated in Fiscal Year 2019 for previously unpaid wage increases for Personal Services and State Contributions to Social Security, and any related interest costs.

Radiation Protection Fund – 067

Expenses Related to Radiochemistry Laboratory Hood Replacement

The increase in expenditures was due to the Agency beginning to receive appropriations from this line item in Fiscal Year 2018; however, expenses were not incurred for the replacement of radiochemistry laboratory hoods until Fiscal Year 2019.

Indoor Radon Mitigation Fund – 191

Lump Sum: Federally Funded State Indoor Radon Abatement Program

Federal funding for the State Indoor Radon Abatement Program was provided in a three year grant, beginning in Fiscal Year 2018 and ending in Fiscal Year 2020. Therefore, the increase in expenditures was primarily due to an increase in reimbursement requests between year one and year two of the grant cycle.

Nuclear Civil Protection Planning Fund – 484

Lump Sum: Mitigation Assistance

Expenditures vary year to year based on the number of projects completed. The increase in expenditures was primarily due to additional expenditures for flood mitigation which occurred in the spring of Fiscal Year 2019.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018 (Continued)

Federal Aid Disaster Fund – 491

Awards and Grants: Federal Disaster Declarations

Expenditures vary year to year based on the number of federally declared disasters. The increase in expenditures was primarily due to more disasters occurring in Fiscal Year 2019.

Federal Civil Preparedness Administrative Fund – 497

Lump Sum: Hazardous Materials Emergency Preparedness Planning

Expenditures vary year to year based on the number of projects completed related to the prevention of terrorism and to aid the victims of terrorism. The decrease in expenditures was due to the completion of emergency planning projects in Fiscal Year 2018 that were not repeated in Fiscal Year 2019.

September 11th Fund – 588

Lump Sum: Grants, Contracts, and Administration

The September 11th Fund receives money from the original issuance and renewal fees for special license plates designated as September 11th license plates for use in terrorism prevention projects. Appropriations can vary from year to year for this fund, and expenditures vary year to year based on the number of projects completed. Due to an increase in appropriations for this fund in Fiscal Year 2019, the Agency was able to complete more projects in Fiscal Year 2019 compared to Fiscal Year 2018.

Disaster Response and Recovery Fund – 667

Lump Sum: Disaster Response and Recovery

The increase in expenditures was primarily due to the purchase of sandbags and other disaster recovery supplies being purchased in Fiscal Year 2019.

Nuclear Safety Emergency Preparedness Fund – 796

State Contributions to State Employees' Retirement System

The increase in expenditures was primarily due to an increase in the employer contribution rate in Fiscal Year 2019.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018 (Continued)

Lump Sum: Ordinary and Contingent Expenses

The decrease in expenditures was primarily due to upgrades to the State Emergency Operations Center (SEOC) video wall in Fiscal Year 2018, totaling \$186,618. No such upgrades were completed in Fiscal Year 2019.

Sheffield February 1982 Agreed Order Fund – 882

Care, Maintenance, Monitoring, Testing, Remediation, and Insurance of the Low-Level Radioactive Waste Disposal Site

The decrease in expenditures was primarily due to payroll expenditures being paid from a different fund in Fiscal Year 2019. During Fiscal Year 2018, payroll expenditures totaling approximately \$170,000 were paid out of this fund.

Radioactive Waste Facility Development and Operation Fund – 942

Awards and Grants: Cost of Establishing Low-Level Radioactive Waste Disposal Facility

The increase in expenditures was primarily due to payroll expenditures being paid from a different fund in Fiscal Year 2018. During Fiscal Year 2019, payroll expenditures totaling approximately \$400,000 were paid out of this fund.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017

General Revenue Fund – 001

Personal Services, State Contributions to Social Security, and Lump Sum: Operations Expenses, Awards and Grants, Administrative Expenses, Refunds, and Permanent Improvements

The change in expenditures was due to a change in the way these line items were appropriated in Fiscal Year 2018. In Fiscal Year 2018, the Agency received a lump sum appropriation for its expenses. In Fiscal Year 2017, the Agency received individual appropriations for Personal Services and State Contributions to Social Security.

Deposit into Disaster Response and Recovery Fund

The increase was due to the Agency receiving an appropriation for a one-time deposit of \$2 million into the Disaster Response and Recovery Fund during Fiscal Year 2018. The Agency received no such appropriation during Fiscal Year 2017.

Radiation Protection Fund – 067

Electronic Data Processing

The increase in expenditures was primarily due to software upgrades and equipment purchases in Fiscal Year 2018. No such upgrades were completed in Fiscal Year 2017.

Indoor Radon Mitigation Fund – 191

Lump Sum: Federally Funded State Indoor Radon Abatement Program

Federal funding for the State Indoor Radon Abatement Program was provided in a three year grant, beginning in Fiscal Year 2018 and ending in Fiscal Year 2020. Therefore, the decrease in expenditures was primarily due to a decrease in reimbursement requests between year one of the grant cycle and the last year of the previous grant cycle.

Nuclear Civil Protection Planning Fund – 484

Lump Sum: Mitigation Assistance

Expenditures vary year to year based on the number of projects completed. The decrease in expenditures was primarily due to the acquisition of flood prone properties, site surveys, asbestos inspections, and abatement in Lake County in Fiscal Year 2017.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)

Federal Aid Disaster Fund – 491

Lump Sum: Federal Disaster Relief Program and Awards and Grants: Federal Disaster Declarations and Hazard Mitigation Disaster Relief

Expenditures vary year to year based on the number of projects completed and federally declared disasters. The decrease in expenditures was primarily due to fewer disasters occurring in Fiscal Year 2018.

Federal Civil Preparedness Administrative Fund – 497

Lump Sum: Hazardous Materials Emergency Preparedness Training

Expenditures vary year to year based on the number of projects completed and trainings held. The decrease in expenditures was primarily due to a decrease in trainings completed in Fiscal Year 2018.

Disaster Response and Recovery Fund – 667

Lump Sum: Disaster Response and Recovery

The increase in expenditures was primarily due to sandbags being purchased in Fiscal Year 2018, totaling \$120,952. No sandbags were purchased in Fiscal Year 2017.

Homeland Security Emergency Preparedness Trust Fund – 710

Lump Sum: Terrorism Preparedness and Training

The timing of reimbursement requests associated with grant close outs resulted in a decrease in expenditures in Fiscal Year 2018. During Fiscal Year 2017, the Agency closed out two grant agreements. No grant agreements were closed out in Fiscal Year 2018 from this fund.

Nuclear Safety Emergency Preparedness Fund – 796

Group Insurance

The decrease in expenditures was primarily due to a decrease in the Agency's headcount between Fiscal Year 2017 and Fiscal Year 2018.

Electronic Data Processing

The increase in expenditures was primarily due to the Agency paying Department of Innovation and Technology (DoIT) employees' salaries and fringe benefits from this line item in Fiscal Year 2018. No such salaries were paid from this line item in Fiscal Year 2017.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)

Telecommunications Services

The decrease in expenditures was primarily due to equipment upgrades in Fiscal Year 2017. No such upgrades were completed in Fiscal Year 2018.

Lump Sum: Ordinary and Contingent Expenses

The increase in expenditures was primarily due to upgrades to the State Emergency Operations Center (SEOC) video wall in Fiscal Year 2018, totaling \$186,618. No such upgrades were completed in Fiscal Year 2017.

Radioactive Waste Facility Development and Operation Fund – 942

Awards and Grants: Cost of Establishing Low-Level Radioactive Waste Disposal Facility

The decrease in expenditures was primarily due to payroll expenditures being paid from a different fund in Fiscal Year 2018. During Fiscal Year 2017, payroll expenditures totaling approximately \$386,000 were paid out of this fund.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2019 AND 2018

Radiation Protection Fund – 067

Council of Great Lakes

Receipts vary year to year depending on the number of billable hours charged for direct labor cost and other indirect costs incurred during the fiscal year.

Fines, Penalties, or Violations

Receipts vary year to year depending on the violations referred to legal for enforcement.

Radon Licensing

The Radiation Protection Fund licensing fees vary depending on the renewal cycle and the number of individuals, facilities, or machines licensed.

Emergency Planning and Training Fund – 173

Fines, Penalties, or Violations

Receipts vary year to year depending on the violations referred to legal for enforcement.

Indoor Radon Mitigation Fund – 191

All Receipts

Receipts vary according to expenditures reimbursed for participation in radon programs and timing differences.

Nuclear Civil Protection Planning Fund – 484

All Receipts

Receipts for this fund vary year to year depending on costs submitted for reimbursement and timing of federal draws.

Federal Aid Disaster Fund – 491

All Receipts

Receipts for this fund vary according to the number of disasters declared, the size of the disasters, and expenditures submitted for reimbursement.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2019 AND 2018 (Continued)

Disaster Response and Recovery Fund – 667

Other State Relief

The increase in receipts was due to a transfer of funds from the General Revenue Fund to support State disaster assistance and response activities.

Nuclear Safety Emergency Preparedness Fund – 796

Nuclear Fuel Storage Facility

The annual chemical conversion of uranium fee of \$15,000 traditionally collected from one facility was not collected in Fiscal Year 2019 due to facility closure.

Sheffield February 1982 Agreed Order Fund – 882

Private Organization or Individual

The Sheffield Agreed Court Order has expired. No additional revenue will be received under this agreement.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017

Radiation Protection Fund – 067

Council of Great Lakes

Receipts vary year to year depending on the number of billable hours charged for direct labor cost and other indirect costs incurred during the fiscal year.

Industrial Radiographer Certification

The receipts vary depending on the renewal cycle and the number of certifications issued or renewed.

Prior Year Refunds

Prior year refunds are expected to vary from year to year based on overpayments to vendors.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)

Emergency Planning and Training Fund – 173

Private Organization or Individual

The receipts for this fund fluctuate based on the number of vendors, sponsors, or individual attendees who participated at the annual IEMA summit. No attendee fees were collected in Fiscal Year 2017.

Nuclear Civil Protection Planning Fund – 484

All Receipts

Receipts for this fund vary year to year depending on costs submitted for reimbursement and timing of federal draws.

Federal Aid Disaster Fund – 491

All Receipts

Receipts for this fund vary according to the number of disasters declared, the size of the disasters, and expenditures submitted for reimbursement.

Federal Civil Preparedness Administrative Fund – 497

All Receipts

The federal receipts decreased from Fiscal Year 2017 to Fiscal Year 2018 due to timing of federal draws and costs submitted for reimbursement.

Disaster Response and Recovery Fund – 667

Federal Emergency Management Agency

Receipts for this fund vary according to the number of disasters declared, the size of the disasters, and expenditures submitted for reimbursement.

BNSF Railways Derailment

A one-time reimbursement was received for a BNSF train derailment during Fiscal Year 2017.

Nuclear Safety Emergency Preparedness Fund – 796

Miscellaneous

The amount varies year to year depending on the amount of miscellaneous fees received from nuclear facilities.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL
YEARS 2018 AND 2017 (Continued)**

Nuclear Spent Fuel

The decrease in nuclear spent fuel receipts was due to the decreased number of spent fuel shipments that crossed through or originated in the State and the mileage involved.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

FISCAL YEAR 2019

General Revenue Fund – 001

Lump Sum: Operational Expenses, Awards and Grants, Administrative Expenses, Refunds, and Permanent Improvements

The Agency made end-of-year payouts for bargaining unit employees, totaling \$597,368, during the Lapse Period.

Lump Sum: Grant and Operational Expenses

A majority of the reimbursement requests related to the applicable grants and contracts were not received until the latter part of the fiscal year, causing the reimbursements to be paid during the Lapse Period.

Unpaid Wage Increases

This line item was appropriated through Public Act 101-0007, which was not effective until June 5, 2019, causing all of the expenditures to be processed during the Lapse Period.

Radiation Protection Fund – 067

Contractual Services

The Agency received and processed four invoices, totaling \$235,091, related to Fiscal Year 2019 rental expenses from the Facilities Management Revolving Fund during the Lapse Period.

Equipment

The Agency made two equipment purchases for scientific equipment, totaling \$77,620, late in Fiscal Year 2019. The related invoices were not received and processed until the Lapse Period.

Electronic Data Processing

The Agency made one equipment upgrade, totaling \$70,000, late in the fiscal year. The related invoice was not received and processed until the Lapse Period.

Indoor Radon Mitigation Fund – 191

Lump Sum: Federally Funded State Indoor Radon Abatement Program

There were several projects related to radon awareness and mitigation that were not completed until the latter part of Fiscal Year 2019, causing all the project costs to be paid during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

FISCAL YEAR 2019 (Continued)

Federal Aid Disaster Fund – 491

Awards and Grants: Hazard Mitigation Disaster Relief

There were several federal projects that were not completed until the latter part of Fiscal Year 2019, causing all the project costs to be paid during the Lapse Period.

Federal Civil Preparedness Administrative Fund – 497

Lump Sum: Hazardous Materials Emergency Preparedness Training

There were several emergency preparedness trainings that were not held until the latter part of Fiscal Year 2019, causing all training costs to be paid during the Lapse Period.

September 11th Fund – 588

Lump Sum: Grants, Contracts, and Administration

A majority of the reimbursement requests related to the applicable grants and contracts were not received until the latter part of Fiscal Year 2019, causing the reimbursements to be paid during the Lapse Period.

Disaster Response and Recovery Fund – 667

Lump Sum: Disaster Response and Recovery

There were several emergency declarations that were announced in the latter part of the fiscal year, causing most of the emergency costs to be paid during the Lapse Period.

Nuclear Safety Emergency Preparedness Fund – 796

Contractual Services

The Agency received and processed several invoices from the Facilities Management and State Garage Revolving Funds, totaling \$388,590, during the Lapse Period.

Equipment

The Agency made two equipment upgrades, totaling \$132,095, and two equipment purchases, totaling \$63,875, late in Fiscal Year 2019. The related invoices were not received and processed until the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

FISCAL YEAR 2018

General Revenue Fund – 001

Deposit into Disaster Response and Recovery Fund

This line item was appropriated through Public Act 100-0586, which was not effective until June 4, 2018. The related transaction was then processed during the Lapse Period.

Radiation Protection Fund – 067

Contractual Services

The Agency received and processed invoices, totaling \$174,045, related to Fiscal Year 2018 rental expenses from the Facilities Management Revolving Fund during the Lapse Period.

Equipment

The Agency made one equipment purchase for deionized water systems, totaling \$44,325, late in the fiscal year. The related invoice was not received and processed until the Lapse Period.

Nuclear Civil Protection Planning Fund – 484

Lump Sum: Federal Projects

There were several federal projects that were not completed until the latter part of the fiscal year, causing all the project costs to be paid during the Lapse Period.

Federal Aid Disaster Fund – 491

Awards and Grants: Federal Disaster Declarations

There were several emergency declarations that were announced in the latter part of Fiscal Year 2018, causing most of the emergency costs to be paid during the Lapse Period.

Federal Civil Preparedness Administrative Fund – 497

Lump Sum: Hazardous Materials Emergency Preparedness Planning and Lump Sum: Hazardous Materials Emergency Preparedness Training

There were several emergency preparedness planning activities and training events that were not performed until the latter part of Fiscal Year 2018, causing all planning and training costs to be paid during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

FISCAL YEAR 2018 (Continued)

Nuclear Safety Emergency Preparedness Fund – 796

Contractual Services

The Agency incurred received and processed several invoices from the Facilities Management and State Garage Revolving Funds for property rental and automotive services, respectively, totaling \$282,593, during the Lapse Period.

Equipment

The Agency made four equipment purchases for scientific equipment, totaling \$136,791, late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

Telecommunications Services

The Agency incurred received and processed several invoices from the Communications Revolving Fund for telecommunications services during the Lapse Period.

Lump Sum: Ordinary and Contingent Expenses

The Agency made upgrades to the State Emergency Operations Center (SEOC) video wall, totaling \$186,618, late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Years Ended June 30, 2019, 2018, and 2017
(Expressed in Thousands)

(NOT EXAMINED)

Fund	2019							Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year	Total Receivables	
Radiation Protection Fund - 067	\$ 57	\$ 4	\$ 5	\$ 8	\$ 193	\$ 321	\$ 588	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	50	-	-	-	-	-	50	-
Low-Level Radioactive Waste Facility Development and Operation Fund - 942	1	-	2	-	1	-	4	-
	<u>\$ 108</u>	<u>\$ 4</u>	<u>\$ 7</u>	<u>\$ 8</u>	<u>\$ 194</u>	<u>\$ 321</u>	<u>\$ 642</u>	<u>\$ -</u>

Fund	2018							Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year	Total Receivables	
Radiation Protection Fund - 067	\$ 20	\$ -	\$ 9	\$ 6	\$ 70	\$ 308	\$ 413	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	15	-	-	-	3	-	18	-
Low-Level Radioactive Waste Facility Development and Operation Fund - 942	-	-	-	36	-	-	36	-
	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 42</u>	<u>\$ 73</u>	<u>\$ 308</u>	<u>\$ 467</u>	<u>\$ -</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Years Ended June 30, 2019, 2018, and 2017
(Expressed in Thousands)

(NOT EXAMINED)

Fund	2017							Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 1	\$ 1	\$ 31	\$ 4	\$ 71	\$ 289	\$ 397	\$ -	
Nuclear Safety Emergency Preparedness Fund - 796	63	-	-	-	-	-	63	-	
Low-Level Radioactive Waste Facility Development and Operation Fund - 942	-	-	-	1	-	-	1	-	
	<u>\$ 64</u>	<u>\$ 1</u>	<u>\$ 31</u>	<u>\$ 5</u>	<u>\$ 71</u>	<u>\$ 289</u>	<u>\$ 461</u>	<u>\$ -</u>	

Note 1: The Radiation Protection Fund's receivables are for licenses and civil penalties. Receivables for all other funds are licenses and fees.
Note 2: Receivables are collected by the Agency. Delinquent accounts are referred to the Comptroller's Offset System.

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
**SCHEDULE OF RELEASES AND EXPENDITURES FROM
 THE DISASTER RESPONSE AND RECOVERY FUND**
 For the Two Years Ended June 30, 2019

(NOT EXAMINED)

FISCAL YEAR 2019

Fund	Event Description	Amount
667	2018 Christian County Tornadoes	\$ 1,762
667	2019 Spring Mississippi Flood	2,725,136
667	Hurricane Maria-Emergency Management Assistance Compact Reimbursement to the Illinois National Guard	<u>718,792</u>
TOTAL		<u><u>\$ 3,445,690</u></u>

FISCAL YEAR 2018

Fund	Event Description	Amount
667	February 2018 Flood Event	\$ 17,224
667	July 2018 Flood	120,952
667	December 2015 Flooding	1,846
667	July 2017 Northeastern Illinois Flooding	27,958
667	July 2017 Northwestern Illinois Flooding	14,893
667	Rend Lake Water Conservancy Main Break	<u>12,359</u>
TOTAL		<u><u>\$ 195,232</u></u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 998 of Public Act 100-0021 authorized the Agency to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Agency's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Agency did not have any outstanding invoices from Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, the Agency did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs and did not use either its Fiscal Year 2017 or Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2019

(NOT EXAMINED)

The following table presents the average number of employees, by fund, for the Fiscal Year Ended June 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Revenue Fund – 001	17	18	19
Radiation Protection Fund – 067	28	30	29
Nuclear Civil Protection Planning Fund – 484	0	0	1
Federal Aid Disaster Fund – 491	5	4	5
Federal Civil Preparedness Administrative Fund – 497	0	0	1
Homeland Security Emergency Preparedness Trust Fund – 710	27	26	26
Nuclear Safety Emergency Preparedness Fund – 796	74	68	72
Sheffield February 1982 Agreed Order Fund – 882	0	1	1
Low-Level Radioactive Waste Facility Development and Operation Fund – 942	2	1	2
Total Average Full-time Employees	<u>153</u>	<u>148</u>	<u>156</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
MEMORANDUMS OF UNDERSTANDING
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

Parties Involved Other Than the Illinois Emergency Management Agency (IEMA)	Dates Involved	Memorandum Requirement Description**
Illinois Environmental Protection Agency (IEPA)	2/2/2012*	Memorandum of Agreement (MOA) – To define the duties and responsibilities of both parties with regard to the handling of the treatment of residuals or sludge resulting from the treatment of sewage or water containing radium in groundwater.
IEPA	5/14/2008*	Memorandum of Understanding (MOU) – To define the duties and responsibilities of both parties in implementing the Environmental Protection Act (415 ILCS 5/13.6(d)) and rules adopted pursuant to that section.
State of Illinois and the United States Nuclear Regulatory Commission	4/27/1984*	MOU - To cooperate in the regulation of nuclear activities.
Office of the State Fire Marshal (OSFM)	7/1/2006*	MOA - To exercise, administer, and enforce all rights, powers, and duties vested in the OSFM and the Board of Boiler Pressure Vessel Rules by the Illinois Boiler and Pressure Vessel Safety Act (430 ILCS 75).
State of Illinois and Search and Rescue (SAR) Coordinator for the Inland Region in Support of the National Search and Rescue Plan	1/18/2008*	MOA - IEMA is the State agency responsible for missing aircraft searches within the State.
Director of IEMA and Commander of Air Force Rescue Coordination Center Langley Air Force Base, Virginia	4/18/2006*	MOU - To delineate the operational procedures pursuant to the SAR Agreement dated 3/30/2006 between State and the Inland SAR Coordinator.
Department of Commerce and Economic Opportunity (DCEO)	2/7/2012*	MOU - To set forth terms by which IEMA and DCEO jointly approve grant applications for a Global Match project under the Hazard Mitigation Grant Program.
Illinois State Police (ISP)	6/4/2019 – 6/4/2024	MOU - To establish interoperability of STARCOM21, a two-way radio communication service which enables seamless communications among State, local, and federal government users to

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
MEMORANDUMS OF UNDERSTANDING
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

Parties Involved Other Than the Illinois Emergency Management Agency (IEMA)	Dates Involved	Memorandum Requirement Description**
		enhance response to disaster and emergency situations and effectively address homeland security concerns.
Federal Emergency Management Agency (FEMA)	4/25/2019 – 4/25/2021	MOU – To establish the Integration Teams Program and FEMA embedded staff at IEMA.
United States Department of the Interior (USDOJ)	8/1/2018*	MOU – To establish the use of Federal Interoperability Frequencies.
Illinois Emergency Services Management Association (IESMA)	9/8/2011*	Mobile Support Team Agreement - Creates an IESMA-sponsored Mobile Support Team to aid and reinforce IEMA, emergency services, and disaster agencies in areas stricken by disaster.
Illinois Medical Emergency Response Team (IMERT)	12/4/2011*	Mobile Support Team Agreement - Creates an IMERT-sponsored Mobile Support Team to aid and reinforce IEMA, emergency services, and disaster agencies in areas stricken by disaster.
Illinois Law Enforcement Alarm System (ILEAS)	10/12/2017*	Mobile Support Team Agreement - Provides a procedure whereby IEMA can request and obtain law enforcement resources from ILEAS if necessary.
Mutual Aid Box Alarm System (MABAS)	1/1/2006*	Mobile Support Team Agreement - Provides a procedure whereby IEMA can request and obtain disaster response assistance for units of local government during declared disasters. Emergency Management Assistance Compact (EMAC) requests as approved by IEMA are also included as part of this agreement.

* This is the initial date of the MOU, MOA, or Mobile Support Team Agreement – a specific termination date is not defined in the agreement. The agreement will remain in effect until it is modified and/or terminated by the parties.

** This listing includes Memorandums of Understanding (MOUs), Memorandums of Agreement (MOAs), and Mobile Support Team Agreements.