

**STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2015

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2015

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STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
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**BOARD OFFICIALS**

Executive Director (1/1/15 to present)	Steve Sandvoss
Executive Director (7/1/13 to 12/31/14)	Rupert Borgsmiller
Chief Fiscal Officer (1/1/16 to present)	Jeremy Kirk
Chief Fiscal Officer (5/1/01 to 12/31/15)	Michael Roate
General Counsel (1/1/15 to present)	Ken Menzel
General Counsel (7/1/13 to 12/31/14)	Steve Sandvoss
Director of Administrative Services (1/1/16 to present)	Jeremy Kirk
Director of Administrative Services (10/1/11 to 12/31/15)	Michael Roate

Board offices located at:

2329 South MacArthur Blvd.  
Springfield, IL 62704

James R. Thompson Center  
100 W. Randolph, Suite 14-100  
Chicago, IL 60601

STATE BOARD OF ELECTIONS

STATE OF ILLINOIS

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James R. Thompson Center  
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Chicago, Illinois 60601-3232  
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EXECUTIVE DIRECTOR  
Steven S. Sandvoss

BOARD MEMBERS  
Charles W. Scholz, Chairman  
Ernest L. Gowen, Vice Chairman  
William J. Cadigan  
John R. Keith  
Andrew K. Carruthers  
William M. McGuffage  
Casandra B. Watson  
Betty J. Coffrin

MANAGEMENT ASSERTION LETTER

January 12<sup>th</sup>, 2016

Honorable Frank J. Mautino  
Auditor General  
Iles Park Plaza  
740 East Ash Street  
Springfield, Illinois 62703-3154

Dear Mr. Mautino:

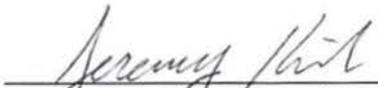
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois State Board of Elections (Board). We are responsible for and we have established and maintained an effective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

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

Yours truly,

State Board of Elections

  
Mr. Steve Sandvoss, Executive Director

  
Mr. Jeremy Kirk, Chief Fiscal Officer

  
Mr. Kenneth R. Menzel, General Counsel

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2015

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT'S REPORT**

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	3	5
Repeated findings	1	2
Prior recommendations implemented or not repeated	4	2

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2015-001	9	Failure to provide required notifications to nominated candidates	Significant Deficiency and Noncompliance
2015-002	11	Inadequate controls over personal services	Significant Deficiency and Noncompliance
2015-003	14	Inadequate controls over Agency Fee Imposition Reporting	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

- |   |    |   |
|---|----|---|
| A | 15 | Noncompliance with statutory requirements over political committee audits |
| B | 15 | Failure to promulgate rules   |
| C | 15 | Inadequate controls over Agency Workforce Reports                         |
| D | 16 | Inadequate controls over voucher processing                               |

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on December 30, 2015. Attending were:

State Board of Elections

Steve Sandvoss, Executive Director  
Mike Roate, Chief Fiscal Officer  
Jeremy Kirk, Accounting Manager  
Kevin Turner, Information Technology Director

Office of the Auditor General

Janis Van Durme, Audit Manager  
Kathy Lovejoy, Audit Manager  
Stacie Sherman, Audit Supervisor

Responses to the findings and recommendations were provided by Steve Sandvoss in correspondence dated January 12, 2016.

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

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

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

In our opinion, the Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2015-001, 2015-002, and 2015-003.

### **Internal Control**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and

therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2015-001, 2015-002 and 2015-003, which we consider to be significant deficiencies.

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

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

### **Supplementary Information for State Compliance Purposes**

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

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

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

  
BRUCE L. BULLARD, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois

January 12, 2016

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

2015-001.        **FINDING**        (Failure to provide required notifications to nominated candidates)

The State Board of Elections (Board) did not properly notify candidates of their obligations to file statements of organizations, reports of campaign contributions, and annual reports of campaign contributions and expenditures as required by the Election Code (10 ILCS 5/7-12(7)) (Code).

The Code requires the Board to notify the person from whom a petition for nomination has been filed of the obligation to file statements of organization, reports of campaign contributions, and annual reports of campaign contributions and expenditures under Article 9 of the Code. The Board developed and implemented the sending of the Notice of Obligation Form (D-5) to ensure notifications to candidates was performed.

We noted the Board failed to provide 5 of the 40 (13%) candidates tested a copy of the D-5 Form. Further, the Board could not locate and was unable to provide a copy of the D-5 Form for 2 of the 40 (5%) candidates tested. As a result, we were unable to perform test work to verify if the Board notified the two candidates of their obligation to file the required documents.

The State Records Act (5 ILCS 160/8) states the head of each agency shall cause to be made and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

Board management stated the issues noted above were due to employee oversight and their system not being updated when the filing laws changed.

Failure to properly notify candidates by not providing them a D-5 Form is noncompliance with the Code, which is critical to ensure all candidates know of their obligation to file the required documents. Further, failing to maintain documentation underlying Board transactions is noncompliance with the State Records Act. (Finding Code No. 2015-001)

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

**RECOMMENDATION**

We recommend the Board properly notify candidates of the obligation to file statements of organization, reports of campaign contributions, and annual reports of campaign contributions and expenditures under Article 9 of the Code. Further, we recommend the Board maintain documentation in compliance with the State Records Act.

**BOARD RESPONSE**

The Board agrees with the finding. The Board will strengthen internal controls and procedures to ensure compliance with the Election Code (10 ILCS 5/7-12(7)).

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

2015-002.        **FINDING**        (Inadequate controls over personal services)

The State Board of Elections (Board) did not maintain adequate controls over personal services.

During testing we noted:

- Seven of eight (88%) employees tested had leave slips that were completed after the leave occurred; thus, we were unable to determine if leave was approved prior to the leave occurring due to there being no prior approval notation on the leave slips.

The Illinois Administrative Code (Code) (26 Ill. Adm. Code 212.222(c)) requires employees to provide advance notice of absence from work whenever possible. In addition, the Code (26 Ill. Adm. Code 212.278(b) and 212.282) requires employees taking vacation time to obtain approval from the Director and personal time to be scheduled sufficiently in advance. Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative control, which shall prevent waste and abuse and to maintain accountability over the State's resources. The State Records Act (5 ILCS 160/8) requires the head of each agency to make and preserve records containing documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency.

- Three of eight (38%) employees tested contained deductions on a Board's payroll voucher which did not agree with the approved deductions in the employees' personnel/payroll file.

The State Records Act (5 ILCS 160/8) requires the head of each agency to make and preserve records containing documentation of the agency's essential transactions. Further, good internal controls require the records are accurately prepared and agree with supporting deduction documentation.

- Two of eight (25%) employees tested did not have employee probationary/annual evaluations completed timely. The evaluations were performed 4 to 93 days late.

The Code (26 Ill. Adm. Code 212.230(b)) states initial probationary employees are to be evaluated twice during the six-month probationary period. One evaluation should be done at the end of the third month of the

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

employees' probationary period and another after the fifth month of the probationary period. Certified employees are to be evaluated annually. In addition, good business practices require employee evaluations to be performed timely to communicate the employee's strengths and weaknesses in meeting their job responsibilities. Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustments, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. The auditors believe 30 days is a reasonable time period to conduct the evaluations.

- One of eight (13%) employees tested submitted a timesheet with no employee signature and date.

The State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)), as well as the Board's Policy Manual, requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. Further, good internal controls require the applicable employee to sign/certify the document being submitted to meet this requirement.

Board management stated the Administrative Code does not require advance notice of employee leave time to be in writing and in the instances noted above, advance approval of leave time was given orally. In addition, Board management stated the other conditions noted were due to oversight.

Failure to maintain adequate control over personal services increases the risk of the Board paying for services not rendered by employees and is noncompliance with the State laws noted above. (Finding Code No. 2015-002, 2013-003)

**RECOMMENDATION**

We recommend the Board:

- Ensure leave slips are completed and submitted for approval prior to the leave or if prior approval is granted in another manner ensure a notation is included on the leave slip,
- Ensure payroll deductions agree to employee completed deduction forms,
- Ensure employee evaluations are completed timely, and

STATE OF ILLINOIS  
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For the Two Years Ended June 30, 2015

- Review employee timesheets to ensure they have been signed and dated by the employee.

**BOARD RESPONSE**

The Board partially disagrees with the finding. The Board disagrees with the auditors' interpretation of the Board's requirements regarding documentation of request for leave approval, as noted in previous responses to this exception. The Board maintains that Board's Personnel Rules do not require advance notice of employee leave requests and management response to be provided specifically in writing; required approval can be achieved either orally, by email or by telephonic communication (text). However, the Board will make changes to our internal "Time and Attendance Request for Leave" form to require written certification by the applicable Board Division Director that all benefit time taken was requested and communicated in compliance with applicable Board policies and administrative rules. The Board agrees with the remaining aspects of this finding and will strengthen internal controls and procedures to ensure compliance with applicable statutory mandates and/or Administrative Code.

STATE OF ILLINOIS  
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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

2015-003.        **FINDING**        (Inadequate controls over Agency Fee Imposition Reporting)

The State Board of Elections (Board) did not submit accurate Agency Fee Imposition Report Forms (Report) to the State Comptroller during the examination period.

During testing, we noted the Board did not report the correct number of charges for 5 of the 6 (83%) fees reported in its FY14 and FY15 Reports.

The State Comptroller Act (Act) (15 ILCS 405/16.2(a)) requires all State agencies that impose and collect fees to prepare the Agency Fee Imposition Report Form. In addition, the Statewide Accounting Management System (SAMS) Manual (Procedure 33.16.20) requires agencies to enter the population charged the fee and the fee rate. Further, good internal controls require the information submitted in the Reports to be accurate.

Board management stated it was unaware of the SAMS Manual procedure requiring agencies to enter the population charged the fee.

Inaccurate reporting of the number of charges on the Reports could lead to inaccurate information on the Statewide Agency Fee Imposition Report submitted to the General Assembly and lessens governmental oversight. (Finding Code No. 2015-003)

**RECOMMENDATION**

We recommend the Board review its Agency Fee Imposition Reports to ensure all required information is accurately reported.

**BOARD RESPONSE**

The Board agrees with the finding. Although the Board accurately reported the fee dollar amounts received for each fee category, the Board failed to accurately report the population that was charged the fee. The Board will strengthen internal controls and procedures to ensure compliance with the SAMS Manual (Procedure 33.16.20).

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2015

- A. **FINDING** (Noncompliance with statutory requirements over political committee audits)

During the previous examination, the State Board of Elections (Board) did not comply with the Election Code (Code) and the Board's administrative rules regarding required political committee audits. Specifically, the Board did not assess late fees and the Board did not follow its own procedures established to excuse committees from audits. Further, committees that failed to adhere to the requirements to be excused from conducting an audit were not required by the Board to conduct an audit.

During the current examination, we noted the Board revised its administrative rules pertaining to committees who violated the statute. This change requires the Board to make a report to the appropriate State's Attorney for review and assessment of late fees. In addition, our testing results indicated the Board followed its procedures for excusing committees from performing audits and required unexcused committees to have audits performed. (Finding Code No. 2013-001)

- B. **FINDING** (Failure to promulgate rules)

During the previous examination, the Board did not promulgate rules as required by the Election Code (Code). Specifically, the Board did not promulgate rules for electronic unit-by-unit vote total reporting as required by the Code.

During the current examination, we noted the Board adopted new rules in the Illinois Administrative Code (26 Ill. Admin. Code 219) which set forth the electronic format in which election authorities must submit unit-by-unit vote totals to the Board. (Finding Code No. 2013-002, 11-2)

- C. **FINDING** (Inadequate controls over Agency Workforce Reports)

During the previous examination, the Board did not include complete and accurate information on its FY11 and FY12 Agency Workforce Reports (Report) submitted to the Office of the Governor and the Office of the Secretary of State.

During the current examination, we noted the Board improved its control over the completion of the Reports. However, our testing results indicated an immaterial amount of information included in the Reports was not accurate. Therefore, these issues will be reported in the Letter of Immaterial Findings. (Finding Code No. 2013-004)

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STATE BOARD OF ELECTIONS  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2015

D. **FINDING** (Inadequate controls over voucher processing)

During the previous examination, the Board did not exercise adequate controls over voucher processing. Specifically, the Board failed to record required payments for interest.

During the current examination, our sample testing results indicated the Board recorded and paid required interest payments according to the State Prompt Payment Act (30 ILCS 540/3-2). (Finding Code No. 2013-005, 11-1, 09-5)

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**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

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

- Fiscal Schedules and Analysis:

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

- Analysis of Operations (Not Examined):

- Board Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

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

STATE OF ILLINOIS  
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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2015

Fourteen Months Ended August 31, 2015

	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>Public Acts 98-0679 &amp; 99-0001</u>					
<b>APPROPRIATED FUNDS</b>					
<u>GENERAL REVENUE FUND - 001</u>					
Operational Expenses	\$ 11,339,000	\$ 8,831,395	\$ 909,656	\$ 9,741,051	\$ 1,597,949
Subtotal - Fund 001	<u>\$ 11,339,000</u>	<u>\$ 8,831,395</u>	<u>\$ 909,656</u>	<u>\$ 9,741,051</u>	<u>\$ 1,597,949</u>
<u>HELP ILLINOIS VOTE FUND - 206</u>					
Distribution to Local Election Authorities	\$ 8,900,000	\$ 4,761,236	\$ -	\$ 4,761,236	\$ 4,138,764
Statewide Voter Registration System	600,000	13,000	3,998	16,998	583,002
Discretionary Grants to Local Election Authorities	1,500,000	392,088	11,728	403,816	1,096,184
Subtotal - Fund 206	<u>\$ 11,000,000</u>	<u>\$ 5,166,324</u>	<u>\$ 15,726</u>	<u>\$ 5,182,050</u>	<u>\$ 5,817,950</u>
<u>PERSONAL PROPERTY TAX REPLACEMENT FUND - 802</u>					
For Reimbursement to Counties	\$ 5,043,000	\$ 4,010,830	\$ -	\$ 4,010,830	\$ 1,032,170
County Clerk Records Chief Elect	799,500	791,967	-	791,967	7,533
Subtotal - Fund 802	<u>\$ 5,842,500</u>	<u>\$ 4,802,797</u>	<u>\$ -</u>	<u>\$ 4,802,797</u>	<u>\$ 1,039,703</u>
<u>GRAND TOTAL - ALL FUNDS</u>	<u>\$ 28,181,500</u>	<u>\$ 18,800,516</u>	<u>\$ 925,382</u>	<u>\$ 19,725,898</u>	<u>\$ 8,455,602</u>

Note 1: Appropriations, expenditures, and lapsed balances were taken directly from the Agency's records and reconciled to State Comptroller 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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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>Public Act 98-0064</u>					
<b>APPROPRIATED FUNDS</b>					
<u>GENERAL REVENUE FUND - 001</u>					
<b>The Board</b>					
Contractual Services	\$ 27,200	\$ 14,801	\$ 763	\$ 15,564	\$ 11,636
Travel	19,000	14,931	1,959	16,890	2,110
Equipment	700	129	-	129	571
Total Board	<u>\$ 46,900</u>	<u>\$ 29,861</u>	<u>\$ 2,722</u>	<u>\$ 32,583</u>	<u>\$ 14,317</u>
<b>Administration</b>					
Personal Services	\$ 754,400	\$ 662,821	\$ -	\$ 662,821	\$ 91,579
Employee Retirement					
Contributions Paid by Employer	30,200	26,572	-	26,572	3,628
State Contributions to Social Security	57,800	48,345	-	48,345	9,455
Contractual Services	568,800	515,031	3,348	518,379	50,421
Travel	14,400	7,730	48	7,778	6,622
Commodities	16,400	9,423	-	9,423	6,977
Printing	9,800	6,506	-	6,506	3,294
Equipment	6,000	2,169	3,050	5,219	781
Telecommunication	143,700	114,570	18,849	133,419	10,281
Operation of Automotive Equipment	4,900	1,730	50	1,780	3,120
Total Administration	<u>\$ 1,606,400</u>	<u>\$ 1,394,897</u>	<u>\$ 25,345</u>	<u>\$ 1,420,242</u>	<u>\$ 186,158</u>

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>Public Act 98-0064</u>					
<b>Elections</b>					
Personal Services	\$ 1,702,500	\$ 1,492,381	\$ -	\$ 1,492,381	\$ 210,119
Employee Retirement					
Contributions Paid by Employer	68,100	59,151	-	59,151	8,949
State Contributions to Social Security	130,300	109,307	-	109,307	20,993
Contractual Services (0000)	33,400	5,207	-	5,207	28,193
Purchase of Election Codes	17,500	-	4,499	4,499	13,001
Travel	51,300	18,932	1,329	20,261	31,039
Printing	6,900	6,049	-	6,049	851
Equipment	3,300	1,140	520	1,660	1,640
HAVA Maintenance of Effort	550,000	462,534	51,752	514,286	35,714
Costs related to development and implementation of statewide voter canvassing operations and reporting system projects	65,000	6,685	-	6,685	58,315
Reimbursement and assistance to local election jurisdictions for ongoing support costs and SBE maintenance of local election jurisdiction interfaces for the IVRS Statewide database					
Total Elections	<u>\$ 3,700,000</u>	<u>\$ 3,306,679</u>	<u>\$ 12,078</u>	<u>\$ 3,318,757</u>	<u>\$ 381,243</u>
	<u>\$ 6,328,300</u>	<u>\$ 5,468,065</u>	<u>\$ 70,178</u>	<u>\$ 5,538,243</u>	<u>\$ 790,057</u>

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>Public Act 98-0064</u>					
<b>General Counsel</b>					
Personal Services	\$ 319,600	\$ 318,889	\$ -	\$ 318,889	\$ 711
Employee Retirement					
Contributions Paid by Employer	13,100	12,766	-	12,766	334
State Contributions to Social Security	24,200	23,482	-	23,482	718
Contractual Services	121,700	62,304	18,928	81,232	40,468
Travel	11,500	9,476	1,047	10,523	977
Equipment	500	-	-	-	500
<b>Total General Counsel</b>	<u>\$ 490,600</u>	<u>\$ 426,917</u>	<u>\$ 19,975</u>	<u>\$ 446,892</u>	<u>\$ 43,708</u>
<b>Campaign Financing</b>					
Personal Services	\$ 779,600	\$ 731,177	\$ -	\$ 731,177	\$ 48,423
Employee Retirement					
Contributions Paid by Employer	31,200	29,208	-	29,208	1,992
State Contributions to Social Security	59,700	53,497	-	53,497	6,203
Contractual Services	2,300	760	50	810	1,490
Travel	11,300	2,332	239	2,571	8,729
Printing	20,200	2,272	-	2,272	17,928
Equipment	500	260	-	260	240
<b>Total Campaign Financing</b>	<u>\$ 904,800</u>	<u>\$ 819,506</u>	<u>\$ 289</u>	<u>\$ 819,795</u>	<u>\$ 85,005</u>

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>Public Act 98-0064</u>					
<b>Information Technology</b>					
Personal Services	\$ 727,500	\$ 675,750	-	\$ 675,750	\$ 51,750
Employee Retirement					
Contributions Paid by Employer	29,100	26,019	-	26,019	3,081
State Contributions to Social Security	55,700	50,290	-	50,290	5,410
Contractual Services	342,400	244,585	50,388	294,973	47,427
Travel	10,900	3,497	-	3,497	7,403
Commodities	24,000	14,206	-	14,206	9,794
Printing	700	-	-	-	700
Equipment	131,100	103,139	6,659	109,798	21,302
Total Information Technology	<u>\$ 1,321,400</u>	<u>\$ 1,117,486</u>	<u>\$ 57,047</u>	<u>\$ 1,174,533</u>	<u>\$ 146,867</u>
Subtotal - Fund 001	<u>\$ 10,698,400</u>	<u>\$ 9,256,732</u>	<u>\$ 175,556</u>	<u>\$ 9,432,288</u>	<u>\$ 1,266,112</u>
<u>HELP ILLINOIS VOTE FUND - 206</u>					
Distribution to Local Election Authorities	\$ 9,300,000	\$ 1,883,053	-	\$ 1,883,053	\$ 7,416,947
Statewide Voter Registration System	3,600,000	579,342	4,001	583,343	3,016,657
Discretionary Grants to Local Election Authorities	2,000,300	161,662	35	161,697	1,838,603
Subtotal - Fund 206	<u>\$ 14,900,300</u>	<u>\$ 2,624,057</u>	<u>\$ 4,036</u>	<u>\$ 2,628,093</u>	<u>\$ 12,272,207</u>

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2014

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>Public Act 98-0064</u>					
<u>PERSONAL PROPERTY TAX REPLACEMENT</u>					
<u>FUND - 802</u>					
For Reimbursement to Counties	\$ 2,300,000	\$ 1,774,785	\$ -	\$ 1,774,785	\$ 525,215
County Clerk Records Chief Elect	806,000	796,205	-	796,205	9,795
Subtotal - Fund 802	<u>\$ 3,106,000</u>	<u>\$ 2,570,990</u>	<u>\$ -</u>	<u>\$ 2,570,990</u>	<u>\$ 535,010</u>
<u>GRAND TOTAL - ALL FUNDS</u>	<u>\$ 28,704,700</u>	<u>\$ 14,451,779</u>	<u>\$ 179,592</u>	<u>\$ 14,631,371</u>	<u>\$ 14,073,329</u>

Note 1: Appropriations, expenditures, and lapsed balances were taken directly from the Agency's records and reconciled to State Comptroller records.  
Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

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

	2015	2014	2013
	P.A. 98-0679 & 99-0001	P.A. 98-0064	P.A. 97-0726 & 98-0017
<b>General Revenue Fund - 001</b>			
Appropriations (Net After Transfers)	\$ 11,339,000	\$ 10,698,400	\$ 10,801,700
Expenditures			
The Board			
Contractual Services	\$ -	\$ 15,564	\$ -
Travel	-	16,890	-
Equipment	-	129	-
Total Board	<u>\$ -</u>	<u>\$ 32,583</u>	<u>\$ -</u>
Administration			
Personal Services	\$ -	\$ 662,821	\$ -
Employee Retirement			
Contributions Paid by Employer	-	26,572	-
State Contributions to Social Security	-	48,345	-
Contractual Services	-	518,379	-
Travel	-	7,778	-
Commodities	-	9,423	-
Printing	-	6,506	-
Equipment	-	5,219	-
Telecommunication	-	133,419	-
Operation of Automotive Equipment	-	1,780	-
Total Administration	<u>\$ -</u>	<u>\$ 1,420,242</u>	<u>\$ -</u>
Elections			
Personal Services	\$ -	\$ 1,492,381	\$ -
Employee Retirement			
Contribution Paid by Employer	-	59,151	-
State Contribution to Social Security	-	109,307	-
Contractual Services (0000)	-	5,207	-
Purchase of Election Codes	-	4,499	-
Travel	-	20,261	-
Printing	-	6,049	-
Equipment	-	1,660	-
HAVA Maintenance of Effort	-	514,286	-
Costs related to development and implementation of statewide voter canvassing operations and reporting system projects	-	6,685	-
Reimbursement and assistance to local election jurisdictions for ongoing support costs and SBE maintenance of local election jurisdiction interfaces for the IVRS Statewide database	-	3,318,757	-
Total Elections	<u>\$ -</u>	<u>\$ 5,538,243</u>	<u>\$ -</u>

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

	2015	2014	2013
	P.A. 98-0679 & 99-0001	P.A. 98-0064	P.A. 97-0726 & 98-0017
General Counsel			
Personal Services	\$ -	\$ 318,889	\$ -
Employee Retirement			
Contributions Paid by Employer	-	12,766	-
State Contributions to Social Security	-	23,482	-
Contractual Services	-	81,232	-
Travel	-	10,523	-
Equipment	-	-	-
Total General Counsel	<u>\$ -</u>	<u>\$ 446,892</u>	<u>\$ -</u>
Campaign Financing			
Personal Services	\$ -	\$ 731,177	\$ -
Employee Retirement			
Contributions Paid by Employer	-	29,208	-
State Contributions to Social Security	-	53,497	-
Contractual Services	-	810	-
Travel	-	2,571	-
Printing	-	2,272	-
Equipment	-	260	-
Total Campaign Financing	<u>\$ -</u>	<u>\$ 819,795</u>	<u>\$ -</u>
Information Technology			
Personal Services	\$ -	\$ 675,750	\$ -
Employee Retirement			
Contributions Paid by Employer	-	26,019	-
State Contributions to Social Security	-	50,290	-
Contractual Services	-	294,973	-
Travel	-	3,497	-
Commodities	-	14,206	-
Printing	-	-	-
Equipment	-	109,798	-
Total Information Technology	<u>\$ -</u>	<u>\$ 1,174,533</u>	<u>\$ -</u>
Operating			
Operational Expenses	\$ 9,741,051	\$ -	\$ 5,392,985
Redevelopment and Replacement of IDIS Campaign	-	-	63,374
Reimbursement County Election Day Judge Support	-	-	1,347,100
HAVA Maintenance of Effort Contribution-State	-	-	321,035
Statewide Voter Canvassing Operations and Reporting Systems	-	-	4,067
Reimbursement to Local Election Jurisdictions	-	-	1,430,479
Lump Sum Awards for Compensation for Additional Duties	-	-	642,841
Total Operating	<u>\$ 9,741,051</u>	<u>\$ -</u>	<u>\$ 9,201,881</u>
Total Expenditures	<u>\$ 9,741,051</u>	<u>\$ 9,432,288</u>	<u>\$ 9,201,881</u>
Lapsed Balances	<u>\$ 1,597,949</u>	<u>\$ 1,266,112</u>	<u>\$ 1,599,819</u>

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

	2015 P.A. 98-0679 & 99-0001	2014 P.A. 98-0064	2013 P.A. 97-0726 & 98-0017
<b>Help Illinois Vote Fund - 206</b>			
Appropriations (Net After Transfers)	\$ 11,000,000	\$ 14,900,300	\$ 20,600,000
Expenditures			
Elections			
Distribution to Local Election Authorities	\$ 4,761,236	\$ 1,883,053	\$ 2,053,664
Statewide Voter Registration System	16,998	583,343	1,736,333
Discretionary Grants to Local Election Authorities	403,816	161,697	628,389
Total Expenditures	<u>\$ 5,182,050</u>	<u>\$ 2,628,093</u>	<u>\$ 4,418,386</u>
Lapsed Balances	<u>\$ 5,817,950</u>	<u>\$ 12,272,207</u>	<u>\$ 16,181,614</u>
 <b>Personal Property Tax Replacement Fund - 802</b>			
Appropriations (Net After Transfers)	\$ 5,842,500	\$ 3,106,000	\$ 161,200
Expenditures			
Elections			
For Reimbursement to Counties	\$ 4,010,830	\$ 1,774,785	\$ -
County Clerk Records Chief Elect	791,967	796,205	158,689
Total Expenditures	<u>\$ 4,802,797</u>	<u>\$ 2,570,990</u>	<u>\$ 158,689</u>
Lapsed Balances	<u>\$ 1,039,703</u>	<u>\$ 535,010</u>	<u>\$ 2,511</u>
 <b>Grand Total - ALL FUNDS</b>			
Appropriations (Net After Transfers)	\$ 28,181,500	\$ 28,704,700	\$ 31,562,900
Total Expenditures	<u>19,725,898</u>	<u>14,631,371</u>	<u>13,778,956</u>
Lapsed Balances	<u>\$ 8,455,602</u>	<u>\$ 14,073,329</u>	<u>\$ 17,783,944</u>
 <b>STATE OFFICERS' SALARY</b>			
State Officer Appropriations	\$ 332,100	\$ 332,100	\$ 332,100
State Officer Expenditures	<u>317,039</u>	<u>331,871</u>	<u>331,871</u>
Lapsed Balance	<u>\$ 15,061</u>	<u>\$ 229</u>	<u>\$ 229</u>

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2015

	Total	Buildings and Building Improvements	Equipment
Balance at July 1, 2013	\$ 2,621,546	\$ 230,070	\$ 2,391,476
Additions	347,264	-	347,264
Deletions	(223,931)	-	(223,931)
Net Transfers	<u>(117,743)</u>	<u>-</u>	<u>(117,743)</u>
Balance at June 30, 2014	<u>\$ 2,627,136</u>	<u>\$ 230,070</u>	<u>\$ 2,397,066</u>
Balance at July 1, 2014	\$ 2,627,136	\$ 230,070	\$ 2,397,066
Additions	178,716	-	178,716
Deletions	(133,695)	-	(133,695)
Net Transfers	<u>(85,903)</u>	<u>-</u>	<u>(85,903)</u>
Balance at June 30, 2015	<u>\$ 2,586,254</u>	<u>\$ 230,070</u>	<u>\$ 2,356,184</u>

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

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF  
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
For the Fiscal Years Ended June 30, 2015, 2014 and 2013

	2015	2014	2013
<b>General Revenue Fund - 001</b>			
Sale of Voter Information Tapes	\$ 20,720	\$ 21,345	\$ 2,890
Sale of Petition Copies	540	8,090	48,624
Penalties Imposed by the Board	346,726	351,951	264,443
Indirect Cost Reimbursements	581,435	-	1,060,188
Miscellaneous	1,930	183	45
System Testing	750	100	1,250
Total cash receipts per Board	952,101	381,669	1,377,440
Less: In transit at End of Year	10,703	25,782	21,732
Plus: In transit at Beginning of Year	25,782	21,732	18,199
Total cash receipts per State Comptroller's Records	<u>\$ 967,180</u>	<u>\$ 377,619</u>	<u>\$ 1,373,907</u>
<b>Help Illinois Vote Fund - 206</b>			
Help America Vote Act	\$ 374,691	\$ 56,017	\$ 328,826
Interest	23,139	38,582	48,935
Penalties Imposed by the Board	29	142,423	35
Miscellaneous	41	15,000	-
Indirect Cost Reimbursements	-	581,435	-
Total cash receipts per Board	397,900	833,457	377,796
Less: In transit at End of Year (Interest)	23,139	38,582	48,935
Plus: In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 374,761</u>	<u>\$ 794,875</u>	<u>\$ 328,861</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total cash receipts per Board	\$ 1,350,001	\$ 1,215,126	\$ 1,755,236
Less - In transit at End of Year	33,842	64,364	70,667
Plus - In transit at Beginning of Year	25,782	21,732	18,199
Total cash receipts per State Comptroller's Records - All Funds	<u>\$ 1,341,941</u>	<u>\$ 1,172,494</u>	<u>\$ 1,702,768</u>

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2015

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

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

**General Revenue Fund (001)**

The difference was due to changes in the format by which the General Assembly provided the Board's annual General Revenue Fund (GRF) appropriations in FY14 and FY15. In FY14, the General Assembly broke out the operational expenses into The Board, Administration, Elections, General Counsel, Campaign Financing, and Information Technology. In FY15, the lump sum format allocated all of the funds to the Operational Expenses line item.

**Help Illinois Vote Fund (206)**

**ELECTIONS**

Distribution to Local Election Authorities

The increase was due primarily to an increase in the number of Phase III grants given from the Help America Vote Act (HAVA) Requirements funds in FY15.

Statewide Voter Registration System

The decrease was due to several modifications/maintenance upgrades to the Illinois Voter Registration System (IVRS) in FY14, which required additional contractual service spending. In addition, FY14 had one year worth of Indirect Cost Reimbursement payments to the GRF as opposed to none in FY15.

Discretionary Grants to Local Election Authorities

The increase was due primarily to an increase in the number of Voting Access for Individuals with Disabilities (VAID) V grants given for the HAVA Election Assistance for Individuals with Disabilities (EAID) funds in FY15.

**Personal Property Tax Replacement Fund (802)**

**ELECTIONS**

For Reimbursements to Counties

The increase was due to three elections being held in FY15 compared to only one election in FY14. This caused an increase in the amount of election judge reimbursements to the counties in FY15.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2015

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

**General Revenue Fund (001)**

The difference was due to changes in the format by which the General Assembly provided the Board's annual General Revenue Fund (GRF) appropriations in FY13 and FY14. In FY13, the General Assembly broke out operational expenses into Operational Expenses, Redevelopment and Replacement of IDIS Campaign, Reimbursement County Election Day Judge Support, Help America Vote Act (HAVA) Maintenance of Effort Contribution - State, Statewide Voter Canvassing Operations and Reporting Systems, Reimbursement to Local Election Jurisdictions, and Lump Sum Awards for Compensation for Additional Duties. In FY14, the General Assembly broke out the operational expenses into The Board, Administration, Elections, General Counsel, Campaign Financing, and Information Technology.

**Help Illinois Vote Fund (206)**

**ELECTIONS**

Statewide Voter Registration System

The decrease was due to several more modifications/maintenance upgrades to the Illinois Voter Registration System (IVRS) in FY13 than FY14, which required additional contractual service spending. In addition, FY13 had two years of Indirect Cost Reimbursement payments to the GRF as opposed only one year worth of Indirect Cost Reimbursements in FY14.

Discretionary Grants to Local Election Authorities

The decrease was due primarily to FY13 having two years worth of Indirect Cost Reimbursement payments to the GRF as opposed to only one year worth of Indirect Cost Reimbursements in FY14.

**Personal Property Tax Replacement Fund (802)**

**ELECTIONS**

For Reimbursement to Counties

The increase was due to election judge reimbursements being paid solely out of the 802 fund in FY14, instead of the 001 fund as in FY13.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2015

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013 (Continued)**

County Clerk Records Chief Elect

The increase was due to County Clerk/Recorder stipend payments being paid solely out of the 802 fund in FY14, instead of being split between the 001 and 802 funds as in FY13.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Fiscal Years Ended June 30, 2015

The following is a summary of explanations for significant variations in receipts. Variations between fiscal years were considered significant if greater than \$10,000 and 20%.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2015 AND FISCAL YEAR 2014**

**General Revenue Fund (001)**

Indirect Cost Reimbursements

The increase was due to the FY13 Indirect Cost Reimbursements from the Help America Vote Act (HAVA) being erroneously deposited into the Help Illinois Vote Fund in June of FY14. The error was corrected and the funds were deposited into the General Revenue Fund in FY15.

**Help Illinois Vote Fund (206)**

Help America Vote Act

The increase was due to an increase in Voting Assistance to Individuals with Disabilities (VAID) V grant spending and subsequent VAID reimbursements in FY15.

Interest

The decrease was due to the total fund balance of HAVA decreasing significantly in FY15, resulting in less principle on which to earn interest.

Penalties Imposed by the Board

The decrease was due to fewer penalties imposed during FY15.

Miscellaneous

The decrease was due to the Board receiving funds for the sale of equipment by an election authority only in FY14. The election authority had previously been issued funds from HAVA for the purchase of voting equipment. The equipment became obsolete and was sold in FY14. As required, the election authority returned the proceeds from the sale to the Board.

Indirect Cost Reimbursements

The decrease was due to the FY13 Indirect Cost Reimbursements from HAVA being erroneously deposited into the Help Illinois Vote Fund in June of FY14. The error was corrected and the funds were deposited into the General Revenue Fund in FY15.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Fiscal Years Ended June 30, 2015

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2014 AND FISCAL YEAR 2013**

**General Revenue Fund (001)**

Sale of Voter Information Tapes

The increase was due to a general increase in voter tapes requested during FY14.

Sale of Petition Copies

The decrease was due to the Board providing paperless petition copies in FY14, resulting in the reduction in the amount of receipts received.

Penalties Imposed by the Board

The increase was due to more penalties imposed during FY14.

Indirect Cost Reimbursements

The decrease was due to the FY12 and FY11 Indirect Cost Reimbursements from HAVA being processed in FY13. In addition, the FY13 Indirect Cost Reimbursement from HAVA was erroneously deposited into the Help Illinois Vote Fund in June of FY14.

**Help Illinois Vote Fund (206)**

Help America Vote Act

The decrease was due to FY14 VAID grant receiving fewer funds. The FY13 VAID III grant spending and reimbursement were significantly higher.

Interest

The decrease was due to the total fund balance of HAVA decreasing significantly in FY14 resulting in less principle on which to earn interest.

Penalties Imposed by the Board

The increase was due to more penalties imposed during FY14.

Miscellaneous

The increase was due to the Board receiving the funds for the sale of equipment by an election authority in FY14. The election authority had previously been issued funds from HAVA for the purchase of voting equipment. The equipment became obsolete and was sold in FY14. As required, the election authority returned the proceeds from the sale to the Board.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Fiscal Years Ended June 30, 2015

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2014 AND FISCAL YEAR 2013 (Continued)**

**Help Illinois Vote Fund (206) (Continued)**

Indirect Cost Reimbursement

The increase was due to the FY13 Indirect Cost Reimbursement from HAVA being erroneously deposited into the Help Illinois Vote Fund in June of FY14. The error was corrected and the funds were deposited into the General Revenue Fund in FY15.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2015

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

**FISCAL YEAR 2015**

**Help Illinois Vote Fund (206)**

**ELECTIONS**

Statewide Voter Registration System

The State Board of Elections (Board) made the final quarterly payment to the American Association of Motor Vehicle Administrators during the FY15 lapse period, which could not be vouchered until after June 30<sup>th</sup>.

**FISCAL YEAR 2014**

**General Revenue Fund (001)**

**ADMINISTRATION**

Equipment

The Board purchased two chairs and a desk during June 2014 and the invoices were not received or processed until the lapse period.

**ELECTIONS**

Purchase of Election Codes

The Board did not receive the 2014 Election Code books until June 2014 and the invoice was not received or processed until the lapse period.

Equipment

The Board purchased two chairs during June 2014 and the invoices were not received or processed until the lapse period.

**GENERAL COUNSEL**

Contractual Services

The Board received and processed four vouchers, totaling \$14,235, during the lapse period for four different contractual hearing officers. The services were provided prior to June 30.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**BOARD FUNCTIONS AND PLANNING PROGRAM**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2015

**Board Functions**

In 1973, the 78<sup>th</sup> General Assembly established the State Board of Elections (Board), which implemented Article III, Section 5 of the Illinois Constitution. The Board is responsible for general supervision over the administration of the registration and election laws throughout the State, which are contained in 10 ILCS 5/et seq. The Board serves as the central authority for all election laws, information and procedures in Illinois.

The Board consists of 8 members. The Board members as of June 30, 2015 were:

Chair	Jesse Smart
Vice Chair	Charles Scholz
Member	Harold Byers
Member	Betty Coffrin
Member	Ernest Gowen
Member	William McGuffage
Member	Vacant
Member	Casandra Watson

Elections are administered locally by that county or city's responsible election authorities. The Board works closely with these election authorities to assure that elections are conducted in accordance with Illinois law. In addition, the Board is in the process of simplifying election procedures and bringing uniformity to the election process.

The Board also supervises the administration of the Disclosure of Campaign Contributions and Expenditures Act, which requires the disclosure of certain campaign contributions and expenditures. As required by law, candidates and committees complete various reports and forms, which contain financial information and submit them to the Board for audit and review. These disclosure statements are available for public inspection. If suspected violations of the Campaign Finance Act occur, the Board is authorized to hold hearings, levy fines and convey evidence of wrongdoing to local prosecutors.

The Board also maintains a research library, which includes abstracts of primary and general elections, precinct maps and poll lists. The library is to be open to the public during regular business hours.

Two divisions of the Board are responsible for numerous election-related publications. The Elections Division publishes the Board's election calendar, composes uniform forms approved by the Board, and responds to public and election authority inquiries concerning election law

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**BOARD FUNCTIONS AND PLANNING PROGRAM**  
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For the Two Years Ended June 30, 2015

provisions. The Campaign Disclosure Division publications include instruction for candidates and pamphlets explaining the filing requirements of the Illinois Campaign Financing Act.

With the passage of the Help America Vote Act of 2002 (HAVA) in October of 2002, the Board is responsible for ensuring the provisions of HAVA are implemented in a proper and timely fashion. Illinois legislation was passed and signed by the Governor to implement provisions under the Help America Vote Act of 2002 on August 21, 2003.

Public Act 93-0574 established the Help Illinois Vote Act Fund so that Illinois could receive federal funds; establish new criteria in the Election Code for provisional voting; provide for the definition of a vote for punch card systems, optical scan systems and the Populex system; and authorize the use of direct recording electronic voting systems in Illinois.

**Planning Program**

The Board has adopted a two-year planning program, which lists all of the functions and activities to be performed by the Board during the period. The majority of the goals and objectives established by the Board are concerned with implementing the provisions of the Illinois Election Code and HAVA. The remaining goals and objectives consist of programs and activities that will enhance the efficiency of the Board, such as employee training seminars and public awareness programs.

For implementation of HAVA, a State Plan was developed through a committee of appropriate individuals (State Planning Committee), including the chief election officials of the two most populous jurisdictions, other election officials, stakeholders (such as representatives of groups of individuals with disabilities) and other citizens as well as the Chief Election Official (Executive Director of the State Board of Elections).

The State Plan outlines how the State will distribute and monitor the monies received and how the State is meeting or will meet the requirements of HAVA. The Chief Election Official is responsible for updating the State Plan every year by October 25<sup>th</sup> of that year. In addition, the Chief Election Official will conduct meetings with the HAVA State Planning Committee and its task forces as necessary to discuss the progress and objectives of the State Plan.

STATE OF ILLINOIS  
STATE BOARD OF ELECTIONS  
**AVERAGE NUMBER OF EMPLOYEES**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2015

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

Division	<u>2015</u>	<u>2014</u>	<u>2013</u>
Administrative Services	17	17	17
Campaign Financing	15	16	16
Elections Operations	26	25	24
Information Technology	9	8	10
General Counsel	4	4	4
Total average full-time employees	<u>71</u>	<u>70</u>	<u>71</u>

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STATE BOARD OF ELECTIONS  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
**(NOT EXAMINED)**  
For the Two Years Ended June 30, 2015

The State Board of Elections (Board) consists of several functional areas/divisions that perform the operational functions of the agency. One of the primary divisions that assists the Board in carrying out its mandated operations is the Election Division.

Elections Division:

The Election Division is primarily responsible for the administration of the candidate petition filing process, administration of objections filed against a candidate’s nominating petitions, and certification of ballots. Following are output indicators relating to the Elections Division:

<u>Output Indicators</u>	<u>2015</u>	Fiscal Year <u>2014</u>	<u>2013</u>
• Number of election publications requested in reporting period	267	779	823
• Number of election judge schools requested by local election jurisdictions	200	106	175
• Number of county voting systems available for pre-test in reporting period	19	5	12
• Number of election jurisdictions submitting voter registration database files	110	110	110
• Number of nominating petitions filed in reporting period	28	636	141
• Number of petition objections filed in reporting period	1	151	34
• Number of petition copy requests received in reporting period	3	1,432	14

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**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
**(NOT EXAMINED)**

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Campaign Disclosure Division:

The Campaign Disclosure Division oversees the submission of required campaign disclosure reports by applicable campaign committees and related groups, performs required disclosure reports, and administers corrective action to those entities found in noncompliance. In addition, this division reviews and approves raffle applications from political committees and other related entities for fund-raising programs. Following are output indicators related to the Campaign Disclosure Division:

<u>Output Indicators</u>	<u>Fiscal Year</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
• Number of candidates for public office that qualify as political committees	2,175	2,301	2,322
• Number of organizations that qualify as political action committees	1,021	995	1,036
• Number of organizations that qualify as party organizations	385	378	400
• Number of organizations that qualify as referendum organizations	58	68	56
• Number of raffle applications submitted for approval by political committees	940	1,075	521
• Number of outside complaints filed with the State Board of Elections	23	19	65
• Number of raffle applications approved	909	1,063	1,000
• Number of financial disclosure reports reviewed by operations staff	17,440	15,116	18,280
• Number of report amendments filed pursuant to the operational review process	1,463	960	2,300