

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL**

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

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

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

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**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

AGENCY OFFICIALS

Acting State Fire Marshal (January 20, 2015 - Current) State Fire Marshal (thru January 19, 2015)	Mr. Larry Matkaitis Mr. Larry Matkaitis
Deputy Director	Mr. Les Albert
Chief of Staff (November 2, 2012 - Current) Chief of Staff (thru November 1, 2012) Berger	Mr. Jim Watts Mr. Ted
Senior Policy Advisor (December 16, 2012 - Current) Schott Senior Policy Advisor (thru November 2, 2012)	Mr. Kevin Mr. Jim Watts
Acting Chief Internal Auditor (March 17, 2014 - Current) Chief Internal Auditor (thru March 14, 2014)	Mr. Martin Paul Mr. Jeff Anderson
Chief Fiscal Officer	Mr. Ronny Wickenhauser
General Counsel (February 1, 2013 - Current) General Counsel (thru January 31, 2013)	Ms. Angela Stinson-Marti Mr. William Barnes

Agency offices are located at:

1035 Stevenson Drive
Springfield, Illinois 62703

JRTC, 100 W. Randolph
Suite 4-600
Chicago, Illinois 60601

2309 W. Main
Marion, Illinois 62959



Office of the State Fire Marshal

MANAGEMENT ASSERTION LETTER

Winkel, Parker & Foster, CPA PC
1301 19th Ave NW
Clinton, Iowa 52732

02/06/2015

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Office of the State Fire Marshal (Office). 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 Office's compliance with the following assertions during the two-year period ended June 30, 2014. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2014, the Office has materially complied with the assertions below.

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

Yours very truly,

Office of the State Fire Marshal


Larry Matkaitis, Acting State Fire Marshal


Ronny Wickenhauser, Chief Fiscal Officer


Angela Stinson-Marti, General Counsel

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	13
Repeated findings	5	8
Prior recommendations implemented or not repeated	8	14

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2014-001	8	Voucher processing weaknesses	Significant Deficiency and Noncompliance
2014-002	9	Inspections of boilers and pressure vessels not performed timely	Significant Deficiency and Noncompliance
2014-003	10	Inadequate control over purchase, recording and reporting of State property	Significant Deficiency and Noncompliance
2014-004	12	Performance evaluations not completed timely	Significant Deficiency and Noncompliance
2014-005	13	Inadequate reporting of accounts receivable	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	14	Appropriate boiler and pressure vessel repairer licenses not provided to qualifying applicants
B	14	Inadequate control over boiler and pressure vessel repair licensure applications
C	14	Fire equipment distributor and employee license reinstatement fees not properly assessed
D	14	Fire equipment distributor and employee licenses missing required information
E	14	Noncompliance with the Elevator Safety and Regulation Act
F	15	Noncompliance with the Fire Sprinkler Contractor Licensing Act
G	15	Failure to maintain administrative panel
H	15	Failure to comply with Identity Protection Act

EXIT CONFERENCE

The Office of the State Fire Marshal waived an exit conference in correspondence dated January 26, 2015. The responses to the recommendations were provided by Martin Paul in correspondence dated January 27, 2015.



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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Office of the State Fire Marshal's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2014. The management of the State of Illinois, Office of the State Fire Marshal is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the State Fire Marshal's compliance based on our examination.

- A. The State of Illinois, Office of the State Fire Marshal has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Office of the State Fire Marshal has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Office of the State Fire Marshal has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Office of the State Fire Marshal 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 State of Illinois, Office of the State Fire Marshal on behalf of the State or held in trust by the State of Illinois, Office of the State Fire Marshal 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 State of Illinois, Office of the State Fire Marshal'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 State of Illinois, Office of the State Fire Marshal's compliance with specified requirements.

In our opinion, the State of Illinois, Office of the State Fire Marshal complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014. 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 2014-001, 2014-002, 2014-003, 2014-004, and 2014-005.

Internal Control

Management of the State of Illinois, Office of the State Fire Marshal 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 State of Illinois, Office of the State Fire Marshal'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 State of Illinois, Office of the State Fire Marshal's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the State Fire Marshal'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 2014-001, 2014-002, 2014-003, 2014-004, and 2014-005, that we consider to be significant deficiencies.

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

The State of Illinois, Office of the State Fire Marshal's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Office of the State Fire Marshal'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, 2014 and June 30, 2013 in Schedules 1 through 10 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, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2012 accompanying supplementary information in Schedules 3, 4, 5, 7, 8, and 10 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, and Office management, and is not intended to be and should not be used by anyone other than these specified parties.

Winkel, Parker & Foster, CPA PC

Clinton, Iowa
February 6, 2015

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014**

2014-001. **FINDING** (Voucher processing weaknesses)

The Office of the State Fire Marshal (Office) did not exercise adequate controls over voucher processing.

We noted 60 of 293 (20%) vouchers tested, totaling \$106,413, were approved for payment between 1 and 107 days late.

The Illinois Administrative Code (Code) (74 Ill. Adm. Code 900.70) states that an agency shall review each vendor's bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part within 30 days after physical receipt of the bill. In addition, good internal controls require vouchers be timely approved for payment.

Office personnel stated vouchers were approved late due to oversight and staffing levels continuing to be an issue at Shared Services making it difficult to meet the 30 day requirement.

Failure to promptly approve vouchers may result in the late payment of bills and could cause the State to pay interest penalties. (Finding Code No. 2014-001, 12-01, 10-09, 08-10)

RECOMMENDATION

We recommend the Office implement and maintain controls to ensure vouchers are timely approved by appropriate personnel.

OFFICE RESPONSE

We agree. The Office and Shared Services are working to approve and pay vouchers timely.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014**

2014-002. **FINDING** (Inspections of boilers and pressure vessels not performed timely)

The Office of the State Fire Marshal (Office) did not conduct inspections of boilers and pressure vessels in a timely manner.

We noted 15 of 50 (30%) boiler and pressure vessel inspections tested were not performed in a timely manner. These inspections were performed between 2 and 106 days late. In the past inspection years, the Office was given no grace period from inspection expiration and actually performing the new inspection for renewal. There has since been an administrative law change, but it was not in effect until 8/1/2013. Had that been in place since beginning of Fiscal Year 2013, then 14 of those 15 late inspections would have fallen within the 90 day grace period window and would not have been considered late.

The Boiler and Pressure Vessel Safety Act (430 ILCS 75/10) requires the Office to thoroughly inspect the construction, installation, condition, and operation of boilers and pressure vessels in the State at periodic intervals ranging from annually to tri-annually. The inspections shall be performed by the Chief Inspector, a Deputy Inspector, or a Special Inspector.

Office personnel stated location owners generally resist inspections prior to their certificate expiration dates because it reduces the amount of time between billings.

Failure to perform inspections within the required timeframe is noncompliance with State statute. In addition, the risk increases that an unsafe condition could occur when inspections are not performed on a timely basis. (Finding Code No. 2014-002, 12-07, 10-14, 08-23, 06-21, 04-04, 02-05)

RECOMMENDATION

We recommend the Office implement necessary controls to identify and perform inspections in a timely manner.

OFFICE RESPONSE

We agree. The Boiler and Pressure Vessel Safety Administrative rules were changed on 8/1/2013. This change allows for a 90 day inspection window after the expiration date of the inspection certificate. If the rule change was in effect during the audit period, only one late boiler exception would have been noted.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014

2014-003. **FINDING** (Inadequate control over the purchase, recording and reporting of State property)

The Office of the State Fire Marshal (Office) did not exercise adequate control over the purchase, recording and reporting of State property.

We noted the following during our review of the Office's equipment records:

- The Office did not timely resolve or remove 3 items, totaling \$5,176, noted as missing during the Fiscal Year 2014 annual inventory certification process.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.400) states that agencies shall adjust property records within 30 days of acquisition, change or deletion of equipment items.

- For 2 of 25 (8%) equipment additions tested, totaling \$6,272, the inventory was purchased and put into service in Fiscal Year 2012, but were listed as Fiscal Year 2013 additions on the Agency Report of State Property (C-15).

The Statewide Accounting and Management Systems (SAMS) Procedure 29.10.10 states purchased assets should generally be included on the Agency Report of State Property in the quarter the assets were received. Good internal controls require sufficient and properly designed accounting records be maintained to adequately control fiscal operations and provide reliable data for necessary management reports.

- 1 of 19 (5%) automobiles sent to surplus during Fiscal Year 2013 and Fiscal Year 2014 was not removed from the inventory listing timely. The automobile was sent to surplus on 11/15/12 and was still listed on the Office's records as of 9/28/14.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.400) states that agencies shall adjust property records within 30 days of acquisition, change or deletion of equipment items.

Office personnel stated staffing levels continue to be an issue at Shared Services, which makes it difficult to meet the 30 day requirement.

Failure to exercise adequate control over property and maintain accurate property control records increases the potential for fraud and possible loss or theft of State property. Inaccurate and untimely property reporting reduces the reliability of Statewide property information. (Finding Code No. 2014-003, 12-02, 10-11, 08-09, 06-16, 04-07)

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014**

RECOMMENDATION

We recommend the Office strengthen internal controls over the recording and reporting of State property by reviewing their inventory and recordkeeping practices to ensure compliance with statutory and regulatory requirements. Further, the Office should ensure all equipment is accurately and timely recorded on the Office's property records.

OFFICE RESPONSE

We agree. The Office is in the process of implementing a new inventory system (Asset Works Inventory Management System). This should speed up the process for both the Office and Shared Services.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014**

2014-004. **FINDING** (Performance evaluations not completed timely)

The Office of the State Fire Marshal (Office) did not conduct employee performance evaluations timely.

We tested 25 employees and noted 8 evaluations for 7 (28%) different employees were conducted between 39 and 181 days late.

The Illinois Administrative Code (80 Ill. Adm. Code 302.270(d)) requires the Office to prepare an evaluation on employees not less often than annually. In addition, the Illinois Administrative Code (80 Ill. Adm. Code 310.450(c)) requires that evaluations be completed prior to when annual merit increases are awarded.

Office personnel stated the evaluations were performed late due to oversight and competing priorities for the responsible managers.

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. (Finding Code No. 2014-004, 12-04, 10-06, 08-11, 06-06)

RECOMMENDATION

We recommend the Office take appropriate measures to ensure annual performance evaluations are conducted timely and documented for all employees as required.

OFFICE RESPONSE

We agree. The Office has discussed this issue with our managers and supervisors and our expectation is that the evaluations will be completed timely.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014**

2014-005. **FINDING** (Inadequate reporting of accounts receivable)

The Office of the State Fire Marshal (Office) did not accurately report accounts receivable information to the Office of the Comptroller (Comptroller) via its Quarterly Summary of Accounts Receivable (C-97 and C-98 Reports).

During our testing, we noted 2 of 8 (25%) C-97 and C-98 Reports filed with the Comptroller did not contain the estimated uncollectible amount. Additionally, the Reconciliation for Comptroller's Offset Compliance was not completed. These portions give management insight to the collectability of the accounts that are outstanding for the period.

The Statewide Accounting Management System (SAMS) (Procedure 26.30.30) requires agencies to complete the Reconciliation For Comptroller's Offset Compliance and SAMS (Procedure 26.30.20) requires agencies to input the estimated uncollectible amount.

Office personnel stated the preparation of quarterly accounts receivable reports transitioned from external consultants to internal personnel at the beginning of Fiscal Year 2013. Once the transition occurred, internal staff worked to implement estimated uncollectible calculations, but was unable to complete until the third quarter of Fiscal Year 2013.

Failure to accurately report accounts receivable balances could lead to the failure to properly collect amounts owed to the State and inaccuracies in Statewide financial reports. (Finding Code No. 2014-005, 12-03, 10-10, 08-06, 06-07, 04-09, 02-02, 00-01, 98-01, 96-01, 94-02, 92-02, 90-03, 90-09)

RECOMMENDATION

We recommend the Office carefully prepare and review accounts receivable reports to ensure accounts receivable are reported in accordance with SAMS procedures.

OFFICE RESPONSE

We agree. The Office now includes the estimated uncollectible amounts on its quarterly accounts receivable reporting.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2014**

- A. **FINDING** (Appropriate boiler and pressure vessel repairer licenses not provided to qualifying applicants)

During the prior examination, the Office of the State Fire Marshal (Office) did not include all licensee information required under the Boiler and Pressure Vessel Repairer Regulation Act (Act).

During the current examination, the Office changed the template to include all licensee information required by the Act. (Finding Code No.12-05)

- B. **FINDING** (Inadequate control over boiler and pressure vessel repair licensure applications)

During the prior examination, the Office did not exercise adequate control over its processing of applications for boiler and pressure vessel repair licensure.

During the current examination, the Office thoroughly reviewed all applications to ensure the applicants met all of the required criteria before granting licensure. (Finding Code No.12-06)

- C. **FINDING** (Fire equipment distributor and employee license reinstatement fees not properly assessed)

During the prior examination, the Office did not charge appropriate reinstatement fees for fire equipment distributor licenses.

During the current examination, the Office changed the fee schedule to collect the correct amount of fees per the statute. (Finding Code No.12-08)

- D. **FINDING** (Fire equipment distributor and employee licenses missing required information)

During the prior examination, the Office did not include the issuance date on the fire equipment distributor and employee licenses and wallet cards.

During the current examination, the Office changed the template that the licenses and wallet cards are printed on which included the issuance date. (Finding Code No. 12-09)

- E. **FINDING** (Noncompliance with the Elevator Safety and Regulation Act)

During the prior examination, the Office did not comply with the Elevator Safety and Regulation Act (225 ILCS 312/35(c)), which requires the Board to establish a fee schedule for elevator licenses and registrations issued by the State Fire Marshal, as well as permits, certificates, and inspections of conveyances.

During the current examination, the Office adopted and implemented a fee schedule. (Finding Code No. 12-10, 10-21)

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2014**

F. **FINDING** (Noncompliance with the Fire Sprinkler Contractor Licensing Act)

During the prior examination, the Office did not adopt a rule to establish the fee amount for duplicate copies of licenses.

During the current examination, we noted there was a fee schedule in the administrative rules for duplicate licenses. (Finding Code No. 12-11)

G. **FINDING** (Failure to maintain administrative panel)

During the prior examination, the Office did not maintain a 7-member administrative panel as required by the Hazardous Material Emergency Response Reimbursement Act (Act).

Effective July 1, 2014, Public Act 98-692 repealed the Act (430 ILCS 55/7). (Finding Code No.12-12, 10-17, 08-26)

H. **FINDING** (Failure to comply with Identity Protection Act)

During the prior examination, the Office did not draft and approve an identity-protection policy by June 1, 2011.

During the current examination, the Office issued an identity-protection policy on May 13, 2013. This was within a few weeks of when the prior audit report was issued. Our testing showed they issued the policy and provided training to their employees in a reasonable time from when the audit report was completed. (Finding Code No.12-13)

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2014
 - Schedule of Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2013
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation Schedule 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 Accounts Receivable
- Analysis of Operations (Not Examined):
 - Agency 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, 2014 and June 30, 2013 in Schedules 1 through 10. 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
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for the Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0050	Appropriations (Net of Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
Fire Prevention Fund - Fund 047					
Division 01					
Personal Services	\$ 9,204,000	\$ 8,307,931	\$ 402,227	\$ 8,710,158	\$ 493,842
State Contribution to State Employees' Retirement System	3,710,400	3,346,610	163,226	3,509,836	200,564
State Contributions to Social Security	704,100	550,459	25,079	575,538	128,562
Group Insurance	2,498,000	1,968,297	83,385	2,051,682	446,318
Contractual Services	1,231,500	1,065,092	151,530	1,216,622	14,878
Travel	82,900	45,591	10,456	56,047	26,853
Commodities	62,600	41,484	16,018	57,502	5,098
Printing	26,800	18,227	6,189	24,416	2,384
Equipment	21,500	8,165	11,620	19,785	1,715
Electronic Data Processing	885,900	615,872	170,081	785,953	99,947
Telecommunications	224,400	89,301	94,544	183,845	40,555
Operation of Automotive Equipment	200,000	127,919	53,654	181,573	18,427
Refunds	8,800	2,535	1,150	3,685	5,115
Fire Prevention Training	25,000	10,142	6,395	16,537	8,463
Risk Watch/Remember When Program	10,000	4,949	126	5,075	4,925
Senior Office Training	55,000	19,811	-	19,811	35,189
Firefighter Testing and Training Audits	150,000	149,023	699	149,722	278
Fire Explorer and Cadet School	65,000	8,657	56,343	65,000	-
Development of New Fire Districts	1,000	500	-	500	500
Chicago Fire Department Training Program	2,349,100	2,349,100	-	2,349,100	-
Participants in the State Training Programs	950,000	950,000	-	950,000	-
Small Equipment Grant Program	4,000,000	3,971,959	-	3,971,959	28,041
ILEAS/MABAS Administration	125,000	125,000	-	125,000	-
	<u>26,591,000</u>	<u>23,776,624</u>	<u>1,252,722</u>	<u>25,029,346</u>	<u>1,561,654</u>
Division 89					
Public Safety Shared Services Center	\$ 868,000	\$ 746,269	\$ 38,952	\$ 785,221	\$ 82,779
Total Fire Prevention Fund	<u>\$ 27,459,000</u>	<u>\$ 24,522,893</u>	<u>\$ 1,291,674</u>	<u>\$ 25,814,567</u>	<u>\$ 1,644,433</u>

Note A: Appropriations, expenditures, and lapsed balances were obtained directly from Office records, which have been reconciled to records of the State Comptroller.

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

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for the Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0050	Appropriations (Net of Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
Underground Storage Tank Fund - Fund 072					
Division 01					
Personal Services	\$ 1,753,700	\$ 1,510,503	\$ 165,078	\$ 1,675,581	\$ 78,119
State Contribution to State Employees' Retirement System	706,900	650,416	28,866	679,282	27,618
State Contributions to Social Security	134,100	118,156	5,292	123,448	10,652
Group Insurance	500,600	437,138	16,922	454,060	46,540
Contractual Services	368,300	252,125	71,090	323,215	45,085
Travel	10,500	3,206	3,588	6,794	3,706
Commodities	10,200	-	707	707	9,493
Printing	1,000	1,000	-	1,000	-
Equipment	10,200	-	8,244	8,244	1,956
Electronic Data Processing	20,600	6,384	8,896	15,280	5,320
Telecommunications	26,100	11,308	4,054	15,362	10,738
Operation of Automotive Equipment	65,000	49,217	10,148	59,365	5,635
Refunds	8,000	5,200	-	5,200	2,800
State's Underground Storage Program	550,000	550,000	-	550,000	-
Total Underground Storage Tank Fund	<u>\$ 4,165,200</u>	<u>\$ 3,594,653</u>	<u>\$ 322,885</u>	<u>\$ 3,917,538</u>	<u>\$ 247,662</u>
Ambulance Revolving Loan Fund - Fund 334					
Division 01					
Ambulance Revolving Loan Fund	<u>\$ 3,770,096</u>	<u>\$ 3,770,096</u>	<u>\$ -</u>	<u>\$ 3,770,096</u>	<u>\$ -</u>
Total Ambulance Revolving Loan Fund	<u>\$ 3,770,096</u>	<u>\$ 3,770,096</u>	<u>\$ -</u>	<u>\$ 3,770,096</u>	<u>\$ -</u>

Note A: Appropriations, expenditures, and lapsed balances were obtained directly from Office records, which have been reconciled to records of the State Comptroller.

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

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for the Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0050	Appropriations (Net of Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
Illinois Firefighters' Memorial Fund - Fund 510					
Division 01					
Firefighters' Memorial	\$ 200,000	\$ 2,415	\$ 126,192	\$ 128,607	\$ 71,393
Total Illinois Firefighters' Memorial Fund	\$ 200,000	\$ 2,415	\$ 126,192	\$ 128,607	\$ 71,393
Fire Truck Revolving Loan Fund - Fund 572					
Division 01					
Fire Truck Revolving Loan Fund	\$ 4,507,454	\$ 4,507,453	\$ -	\$ 4,507,453	\$ 1
Total Fire Truck Revolving Loan Fund	\$ 4,507,454	\$ 4,507,453	\$ -	\$ 4,507,453	\$ 1
Fire Prevention Division Fund - Fund 580					
Division 01					
U.S. Resource Conservation and Recovery Act Underground Storage Program	\$ 2,000,000	\$ 473,924	\$ 77,210	\$ 551,134	\$ 1,448,866
Smoke Detectors for the Deaf and Hard of Hearing	-	-	-	-	-
Total Fire Prevention Division Fund	\$ 2,000,000	\$ 473,924	\$ 77,210	\$ 551,134	\$ 1,448,866
Total Fiscal Year 2014	\$ 42,101,750	\$ 36,871,434	\$ 1,817,961	\$ 38,689,395	\$ 3,412,355

Note A: Appropriations, expenditures, and lapsed balances were obtained directly from Office records, which have been reconciled to records of the State Comptroller.
Note B: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0731	Appropriations (Net of Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
Fire Prevention Fund - Fund 047					
Division 01					
Personal Services	\$ 9,440,000	\$ 7,647,057	\$ 405,818	\$ 8,052,875	\$ 1,387,125
State Contribution to State Employees' Retirement System	3,586,000	2,903,980	156,252	3,060,232	525,768
State Contributions to Social Security	722,200	457,236	45,807	503,043	219,157
Group Insurance	2,875,000	2,128,865	94,539	2,223,404	651,596
Contractual Services	1,231,500	1,125,464	77,935	1,203,399	28,101
Travel	82,900	49,222	19,562	68,784	14,116
Commodities	70,600	61,170	5,328	66,498	4,102
Printing	23,700	13,510	4,704	18,214	5,486
Equipment	21,000	19,408	529	19,937	1,063
Electronic Data Processing	925,900	528,682	360,731	889,413	36,487
Telecommunications	180,000	105,747	61,275	167,022	12,978
Operation of Automotive Equipment	200,000	161,351	34,913	196,264	3,736
Refunds	8,800	7,590	75	7,665	1,135
Fire Explorer and Cadet School	65,000	2,890	62,110	65,000	-
Fire Prevention Training	25,000	16,897	6,133	23,030	1,970
Firefighter Testing and Training Audits	150,000	149,997	-	149,997	3
Senior Office Training	55,000	28,730	-	28,730	26,270
Development of New Fire Districts	1,000	-	-	-	1,000
Risk Watch/Remember When Program	10,000	4,108	50	4,158	5,842
Chicago Fire Department Training Program	2,267,700	1,700,775	566,925	2,267,700	-
Participants in the State Training Programs	950,000	950,000	-	950,000	-
Fire Truck Revolving Loan Fund and the Ambulance Revolving Loan Fund	8,000,000	-	-	-	8,000,000
Small Equipment Grant Program	2,000,000	1,923,843	73,822	1,997,665	2,335
ILEAS/MABAS Administration	125,000	118,346	6,654	125,000	-
	<u>33,016,300</u>	<u>20,104,868</u>	<u>1,983,162</u>	<u>22,088,030</u>	<u>10,928,270</u>
Division 89					
Public Safety Shared Services Center	\$ 715,500	\$ 701,127	\$ 14,164	\$ 715,291	\$ 209
Total Fire Prevention Fund	<u>\$ 33,731,800</u>	<u>\$ 20,805,995</u>	<u>\$ 1,997,326</u>	<u>\$ 22,803,321</u>	<u>\$ 10,928,479</u>

Note A: Appropriations, expenditures, and lapsed balances were obtained directly from Office records, which have been reconciled to records of the State Comptroller.
Note B: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0731	Appropriations (Net of Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
Underground Storage Tank Fund - Fund 072					
Division 01					
Personal Services	\$ 1,797,600	\$ 1,113,999	\$ 60,673	\$ 1,174,672	\$ 622,928
State Contribution to State Employees' Retirement System	682,900	422,549	23,073	445,622	237,278
State Contributions to Social Security	137,500	82,841	4,532	87,373	50,127
Group Insurance	582,000	362,738	19,405	382,143	199,857
Contractual Services	352,300	199,802	120,460	320,262	32,038
Travel	10,500	3,841	1,837	5,678	4,822
Commodities	26,200	8,955	17,140	26,095	105
Printing	1,000	978	-	978	22
Equipment	10,200	1,483	6,384	7,867	2,333
Electronic Data Processing	20,600	6,649	12,740	19,389	1,211
Telecommunications	26,100	6,086	8,660	14,746	11,354
Operation of Automotive Equipment	65,000	53,223	11,777	65,000	-
Refunds	8,000	600	-	600	7,400
State's Underground Storage Program	<u>550,000</u>	<u>550,000</u>	<u>-</u>	<u>550,000</u>	<u>-</u>
Total Underground Storage Tank Fund	<u>\$ 4,269,900</u>	<u>\$ 2,813,744</u>	<u>\$ 286,681</u>	<u>\$ 3,100,425</u>	<u>\$ 1,169,475</u>
Illinois Firefighters' Memorial Fund - Fund 510					
Division 01					
Firefighters' Memorial	<u>\$ 200,000</u>	<u>\$ 2,084</u>	<u>\$ 86,554</u>	<u>\$ 88,638</u>	<u>\$ 111,362</u>
Total Illinois Firefighters' Memorial Fund	<u>\$ 200,000</u>	<u>\$ 2,084</u>	<u>\$ 86,554</u>	<u>\$ 88,638</u>	<u>\$ 111,362</u>
Fire Prevention Division Fund - Fund 580					
Division 01					
U.S. Resource Conservation and Recovery Act Underground Storage Program	\$ 839,700	\$ 498,733	\$ 17,671	\$ 516,404	\$ 323,296
Smoke Detectors for the Deaf and Hard of Hearing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fire Prevention Division Fund	<u>\$ 839,700</u>	<u>\$ 498,733</u>	<u>\$ 17,671</u>	<u>\$ 516,404</u>	<u>\$ 323,296</u>
Total Fiscal Year 2013	<u>\$ 39,041,400</u>	<u>\$ 24,120,556</u>	<u>\$ 2,388,232</u>	<u>\$ 26,508,788</u>	<u>\$ 12,532,612</u>

Note A: Appropriations, expenditures, and lapsed balances were obtained directly from Office records, which have been reconciled to records of the State Comptroller.

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

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	Fiscal Year <u>2013</u>	<u>2012</u>
	P.A. 98-0050	P.A. 97-0731	P.A. 97-0064
Fire Prevention Fund - Fund 047			
Appropriations (Net After Transfers)	\$ 27,459,000	\$ 33,731,800	\$ 21,977,100
<u>Expenditures</u>			
Division 01			
Personal Services	\$ 8,710,158	\$ 8,052,875	\$ 8,969,824
State Contribution to State Employees' Retirement System	3,509,836	3,060,232	3,064,977
State Contributions to Social Security	575,538	503,043	559,908
Group Insurance	2,051,682	2,223,404	1,890,572
Contractual Services	1,216,622	1,203,399	945,637
Travel	56,047	68,784	71,338
Commodities	57,502	66,498	41,515
Printing	24,416	18,214	17,504
Equipment	19,785	19,937	200,581
Electronic Data Processing	785,953	889,413	789,721
Telecommunications	183,845	167,022	127,597
Operation of Automotive Equipment	181,573	196,264	302,149
Refunds	3,685	7,665	5,970
Fire Prevention Training	16,537	23,030	13,527
Senior Officer Training	19,811	28,730	-
Firefighter Testing and Training Audits	149,722	149,997	-
New Fire Chiefs Training	-	-	153,688
Fire Explorer and Cadet School	65,000	65,000	-
Development of New Fire Districts	500	-	-
Risk Watch/Remember When Program	5,075	4,158	977
Chicago Fire Department Training Program	2,349,100	2,267,700	2,220,800
Participants in the State Training Programs	950,000	950,000	950,000
Small Equipment Grant Program	3,971,959	1,997,665	-
ILEAS/MABAS Administration	125,000	125,000	125,000
	<u>25,029,346</u>	<u>22,088,030</u>	<u>20,451,285</u>
Division 89			
Public Safety Shared Services Center	\$ 785,221	\$ 715,291	\$ 676,334
Total Expenditures	<u>\$ 25,814,567</u>	<u>\$ 22,803,321</u>	<u>\$ 21,127,619</u>
Lapsed Balances	<u>\$ 1,644,433</u>	<u>\$ 10,928,479</u>	<u>\$ 849,481</u>

Note: Fiscal Year 2012 expenditures and related lapsed balances do not reflect interest payments approved for payment by the Office and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	Fiscal Year <u>2013</u>	<u>2012</u>
	P.A. 98-0050	P.A. 97-0731	P.A. 97-0064
Underground Storage Tank Fund - Fund 072			
Appropriations (Net After Transfers)	\$ 4,165,200	\$ 4,269,900	\$ 3,416,900
<u>Expenditures</u>			
Division 01			
Personal Services	\$ 1,675,581	\$ 1,174,672	\$ 1,231,100
State Contribution to State Employees' Retirement System	679,282	445,622	399,307
State Contributions to Social Security	123,448	87,373	94,137
Group Insurance	454,060	382,143	313,919
Contractual Services	323,215	320,262	155,193
Travel	6,794	5,678	473
Commodities	707	26,095	7,045
Printing	1,000	978	-
Equipment	8,244	7,867	49,543
Electronic Data Processing	15,280	19,389	20,600
Telecommunications	15,362	14,746	7,072
Operation of Automotive Equipment	59,365	65,000	83,600
Refunds	5,200	600	379
State's Underground Storage Program	550,000	550,000	550,000
	<u>\$ 3,917,538</u>	<u>\$ 3,100,425</u>	<u>\$ 2,912,368</u>
Total Expenditures			
	<u>\$ 3,917,538</u>	<u>\$ 3,100,425</u>	<u>\$ 2,912,368</u>
Lapsed Balances	<u>\$ 247,662</u>	<u>\$ 1,169,475</u>	<u>\$ 504,532</u>
Ambulance Revolving Loan Fund - Fund 334			
Appropriations (Net After Transfers)	\$ 3,770,096	\$ -	\$ -
<u>Expenditures</u>			
Division 01			
Ambulance Revolving Loan Fund	\$ 3,770,096	\$ -	\$ -
	<u>\$ 3,770,096</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures			
	<u>\$ 3,770,096</u>	<u>\$ -</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Fiscal Year 2012 expenditures and related lapsed balances do not reflect interest payments approved for payment by the Office and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	Fiscal Year <u>2013</u>	<u>2012</u>
	P.A. 98-0050	P.A. 97-0731	P.A. 97-0064
Illinois Firefighters' Memorial Fund - Fund 510			
Appropriations (Net After Transfers)	\$ 200,000	\$ 200,000	\$ 200,000
<u>Expenditures</u>			
Division 01			
Firefighters' Memorial	\$ 128,607	\$ 88,638	\$ 86,384
Total Expenditures	\$ 128,607	\$ 88,638	\$ 86,384
Lapsed Balances	\$ 71,393	\$ 111,362	\$ 113,616
Fire Truck Revolving Loan Fund - Fund 572			
Appropriations (Net After Transfers)	\$ 4,507,454	\$ -	\$ -
<u>Expenditures</u>			
Division 01			
Fire Truck Revolving Loan Fund	\$ 4,507,453	\$ -	\$ -
Total Expenditures	\$ 4,507,453	\$ -	\$ -
Lapsed Balances	\$ 1	\$ -	\$ -
Fire Prevention Division Fund - Fund 580			
Appropriations (Net After Transfers)	\$ 2,000,000	\$ 839,700	\$ 2,087,000
<u>Expenditures</u>			
Division 01			
U.S. Resource Conservation and Recovery Act Underground Storage Program	\$ 551,134	\$ 516,404	\$ 737,300
Smoke Detectors for the Deaf and Hard of Hearing	-	-	-
Total Expenditures	\$ 551,134	\$ 516,404	\$ 737,300
Lapsed Balances	\$ 1,448,866	\$ 323,296	\$ 1,349,700
Grand Total - All Funds			
Appropriations (Net After Transfers)	\$ 42,101,750	\$ 39,041,400	\$ 27,681,000
Total Expenditures	\$ 38,689,395	\$ 26,508,788	\$ 24,863,671
Lapsed Balances	\$ 3,412,355	\$ 12,532,612	\$ 2,817,329
Salaries from the Comptroller's Executive Salary Appropriation			
For the State Fire Marshal	\$ 115,613	\$ 115,613	\$ 115,613
Total Expenditures from the Comptroller's Executive Salaries Appropriation	\$ 115,613	\$ 115,613	\$ 115,613

Note: Fiscal Year 2012 expenditures and related lapsed balances do not reflect interest payments approved for payment by the Office and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Fiscal Years Ended June 30,**

	<u>2014</u>	<u>2013</u>
Beginning Balance, July 1,	\$ 5,790,731	\$ 5,847,458
Additions	234,329	464,543
Deletions	(21,492)	(224,535)
Net Transfers	<u>(419,151)</u>	<u>(296,735)</u>
Ending Balance, June 30,	<u>\$ 5,584,417</u>	<u>\$ 5,790,731</u>

Note: The above schedule has been derived from property records of the Office and year end property balances have been reconciled in all material respects to reports submitted to the Office of the Comptroller. However, we noted certain errors in Office property records (see Finding Code 2014-003).

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

General Revenue Fund - Fund 001	<u>2014</u>	<u>2013</u>	<u>2012</u>
Boiler Receipts	\$ 1,543,395	\$ 1,528,630	\$ 1,468,129
Total - General Revenue Fund	<u>\$ 1,543,395</u>	<u>\$ 1,528,630</u>	<u>\$ 1,468,129</u>
Fire Prevention Fund - Fund 047			
Underground Storage Tank Permit Fees	\$ 412,617	\$ 345,000	\$ 420,600
Boiler Receipts	2,387,581	2,261,691	2,344,259
Sprinkler Contractor License Fees	107,100	222,750	107,150
Fuel Hauler Fees	16,300	11,700	2,700
Fire Equipment Fees	74,310	76,120	83,343
Elevator Safety	1,372,400	1,495,505	1,111,060
Reimbursement/Jury Duty & Recoveries	1,216	68	-
Other State Agencies	-	10,000	10,000
State Certification Exam Fees	25,800	34,400	28,100
Pyrotechnic Distributor & Operator License Fees	28,150	51,000	44,000
Copy Fees (FOIA)	66	1,452	741
IEMA-FEMA	-	-	6,320
Expert Witness Fees	171	301	980
Returned Checks	1,385	700	-
Prior Year Refunds	<u>-</u>	<u>-</u>	<u>65</u>
Total - Fire Prevention Fund	<u>\$ 4,427,096</u>	<u>\$ 4,510,687</u>	<u>\$ 4,159,318</u>
Underground Storage Tank Fund - Fund 072			
Tank Registration	\$ 51,400	\$ 84,700	\$ 63,600
Subpoena Fees	2,030	1,809	24
Fines & Penalties	<u>45,693</u>	<u>56,569</u>	<u>47,750</u>
Total - Underground Storage Tank Fund	<u>\$ 99,123</u>	<u>\$ 143,078</u>	<u>\$ 111,374</u>
Fire Service and Small Equipment Fund - Fund 518			
Prior Year Refunds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,021</u>
Total - Fire Service and Small Equipment Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,021</u>
Fire Prevention Division Fund - Fund 580			
Environmental Protection Agency Grant	<u>\$ 629,000</u>	<u>\$ 239,700</u>	<u>\$ 956,291</u>
Total - Fire Prevention Division Fund	<u>\$ 629,000</u>	<u>\$ 239,700</u>	<u>\$ 956,291</u>
Grand Total - All Funds	<u>\$ 6,698,614</u>	<u>\$ 6,422,095</u>	<u>\$ 6,700,133</u>

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30,

General Revenue Fund - Fund 001	<u>2014</u>	<u>2013</u>
Receipts per Office Records	\$ 1,543,395	\$ 1,528,630
Add: Deposits in Transit, Beginning of Year	25,865	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>(25,865)</u>
Deposits Recorded by the Comptroller	<u>\$ 1,569,260</u>	<u>\$ 1,502,765</u>
Fire Prevention Fund - Fund 047		
Receipts per Office Records	\$ 4,427,096	\$ 4,510,687
Add: Deposits in Transit, Beginning of Year	205,455	129,157
Less: Deposits in Transit, End of Year	(184,140)	(205,455)
Add: Prior Year Refund	<u>3,818</u>	<u>38</u>
Deposits Recorded by the Comptroller	<u>\$ 4,452,229</u>	<u>\$ 4,434,427</u>
Underground Storage Tank Fund - Fund 072		
Receipts per Office Records	\$ 99,123	\$ 143,078
Add: Deposits in Transit, Beginning of Year	2,875	17,300
Less: Deposits in Transit, End of Year	(5,628)	(2,875)
Add: Prior Year Refund	<u>3,087</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 99,457</u>	<u>\$ 157,503</u>
Fire Prevention Division Fund - Fund 580		
Receipts per Office Records	\$ 629,000	\$ 239,700
Add: Deposits in Transit, Beginning of Year	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 629,000</u>	<u>\$ 239,700</u>

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014**

Significant variances in expenditures were determined to be changes of \$30,000 and at least 20% between fiscal years, and are explained below:

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

Fire Prevention Fund - 047

Small Equipment Grant Program – Small Equipment Grant Program expenditures increased as a result of an increase in the appropriation for the grant from \$2 million in Fiscal Year 2013 to \$4 million in Fiscal Year 2014.

Underground Storage Tank Fund - 072

Personal Services – Personal services expenditures increased due to an increase in headcount. Additionally, personnel previously paid with federal funds were paid from the Underground Storage Tank Fund in Fiscal Year 2014.

State Contribution to State Employees' Retirement System – State Contributions to State Employees' Retirement System expenditures increased due to an increase in headcount. Additionally, personnel previously paid with federal funds were paid from the Underground Storage Tank Fund in Fiscal Year 2014. Further, the increase in expenditures was the result of an increase in the retirement rate between Fiscal Year 2013 and Fiscal Year 2014.

State Contributions to Social Security – State Contributions to Social Security expenditures increased due to an increase in headcount. Additionally, personnel previously paid with federal funds were paid from the Underground Storage Tank Fund in Fiscal Year 2014.

Ambulance Revolving Loan Fund - 334

Ambulance Revolving Loan Fund – Ambulance Revolving Loan Fund expenditures increased in Fiscal Year 2014 as Fiscal Year 2014 was the first year funds were appropriated for this purpose.

Illinois Firefighters' Memorial Fund - 510

Illinois Firefighters' Memorial Fund – Illinois Firefighters' Memorial Fund expenditures increased in Fiscal Year 2014 due to one-time expenditures related to asbestos removal and HVAC replacement at the Illinois Fire Museum.

Fire Truck Revolving Loan Fund - 572

Fire Truck Revolving Loan Fund – Fire Truck Revolving Loan Fund expenditures increased in Fiscal Year 2014 as Fiscal Year 2014 was the first year funds were appropriated for this purpose.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS
2013 AND 2012**

Fire Prevention Fund - 047

Contractual Services – Contractual services expenditures increased in Fiscal Year 2013 due to the start of the Illinois Department of Central Management Services (CMS) Vehicle Usage Program. Auto maintenance payments previously paid from operation of automotive equipment are now part of lease payments paid from contractual services.

Equipment – Equipment expenditures decreased in Fiscal Year 2013 due to purchases of automobiles in Fiscal Year 2012.

Telecommunications – Telecommunications increased in Fiscal Year 2013 due to increased rates charged by CMS. Additionally, expenditures for radio services were shifted to telecommunications from contractual services in Fiscal Year 2013.

Operations of Automotive Equipment – Operations of automotive equipment expenditures decreased in Fiscal Year 2013 due to the start of the CMS Vehicle Usage Program. Auto maintenance payments previously paid from operation of automotive equipment are now part of lease payments paid from contractual services.

Firefighter Testing and Training Audits – Firefighter Testing and Training Audits expenditures increased due to the appropriations for this program being moved from the New Fire Chiefs Training program.

New Fire Chiefs Training – New Fire Chiefs Training expenditures decreased due to the appropriations for this program being moved to the Firefighter Testing and Training Audits program.

Fire Explorer and Cadet School – Fire Explorer and Cadet School expenditures increased in Fiscal Year 2013 as this was the first year funds were appropriated for this program.

Small Equipment Grant Program – Small Equipment Grant Program expenditures increased in Fiscal Year 2013 as this program was not funded in Fiscal Year 2012.

Underground Storage Tank Fund - 072

Group Insurance – Group insurance expenditures increased in Fiscal Year 2013 due to an increase in the number of individuals carried on employee insurance.

Contractual Services – Contractual services expenditures increased in Fiscal Year 2013 due to the start of the Illinois Department of Central Management Services (CMS) Vehicle Usage Program.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS
2013 AND 2012 (CONTINUED)**

Equipment – Equipment expenditures decreased in Fiscal Year 2013 due to purchases of automobiles in Fiscal Year 2012.

Fire Prevention Division Fund - 580

U.S. Resource Conservation and Recovery Act Underground Storage Program – U.S. Resource Conservation and Recovery Act Underground Storage Program expenditures decreased due to a reduction in the Federal grant award received in Fiscal Year 2013.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2014**

Significant variances in receipts were determined to be changes of \$30,000 and at least 20% between fiscal years, and are explained below:

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

Fire Prevention Fund - 047

Sprinkler Contractor License Fees – Sprinkler Contractor License Fees decreased during Fiscal Year 2014 due to the biennial licensing cycle. The majority of licenses have expiration dates due for renewal during odd-numbered fiscal years.

Underground Storage Tank Fund - 072

Tank Registration – Tank Registration receipts decreased as a result of a decrease in one-time fees being collected for unregistered underground storage tanks during Fiscal Year 2014.

Fire Prevention Division Fund - 580

Environmental Protection Agency Grant – Environmental Protection Agency Grant receipts increased due to a new Federal grant awarded during Fiscal Year 2014.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPT BETWEEN FISCAL YEARS 2013 AND 2012

Fire Prevention Fund - 047

Sprinkler Contractor License Fees – Sprinkler Contractor License Fees increased during Fiscal Year 2013 due to the biennial licensing cycle. The majority of licenses have expiration dates due for renewal during odd-numbered fiscal years.

Elevator Safety – Elevator Safety receipts increased due to an increase in the licensing, permitting and registration fees collected during Fiscal Year 2013.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2014**

Lapse period spending exceeding 20% of total fiscal year expenditures and \$20,000 is explained below:

FISCAL YEAR 2014

Fire Prevention Fund - 047

Electronic Data Processing – Lapse period spending was for the payment of invoices for services performed during March through June. Additional lapse period spending was due to services performed by agency contractors during June and for the purchase of computers not received until late in the fiscal year.

Telecommunications – Lapse period spending was for payment of invoices of Central Management Services (CMS) telecommunications bills for March through June.

Operation of Automotive Equipment – Lapse period spending was due to the payment of invoices for April, May and June for the State fuel card.

Fire Explorer and Cadet School – The majority of the expenses associated with the Fire Explorer and Cadet School grant were not incurred by the grantee until the end of June. The Office did not receive the invoice until July.

Underground Storage Tank Fund - 072

Contractual Services – Lapse period spending was for building lease payments for the months of April, May and June.

Illinois Firefighters' Memorial - 510

Firefighters' Memorial – Lapse period spending was due to an invoice for reimbursement under the terms of the agreement between the agency and the Illinois Firefighter Memorial Foundation that was not received until the lapse period. Additionally, invoices for maintenance of the Illinois Fire Museum on the State Fairgrounds performed in June were not paid until July.

FISCAL YEAR 2013

Fire Prevention Fund - 047

Electronic Data Processing – Lapse period spending was for the payment of invoices for services received during January through June. Payments were delayed because of staffing issues at the Public Safety Shared Services Center.

Telecommunications – Lapse period spending was for the payment of invoices of CMS telecommunications bills for January through June. Payments were delayed because of staffing issues at Public Safety Shared Services Center.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2014

FISCAL YEAR 2013 (CONTINUED)

Fire Explorer and Cadet School – The majority of the expenses associated with the Fire Explorer and Cadet School grant were not incurred by the grantee until the end of June. The Office did not receive the invoice until July.

Chicago Fire Department Training Program – Lapse period spending was due to the fourth quarter invoice for reimbursement under the terms of the agreement between the agency and the Chicago Fire Department that was not received until the lapse period.

Underground Storage Tank Fund - 072

Contractual Services – Lapse period spending was for building lease payments for the months of May and June.

Illinois Firefighters' Memorial Fund - 510

Division 01

Firefighters' Memorial – Lapse period spending was due to an invoice for reimbursement under the terms of the agreement between the agency and the Illinois Firefighter Memorial Foundation that was not received until the lapse period.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Fiscal Years Ended June 30,
(amounts expressed in thousands)

<u>General Revenue Fund - 001</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Age</u>			
Current	\$ 151	\$ 137	\$ 113
1-30 days	14	11	22
31-90 days	16	12	10
91-180 days	10	7	7
181 days to 1 year	9	7	14
Over 1 year	<u>28</u>	<u>29</u>	<u>37</u>
Total	<u>228</u>	<u>203</u>	<u>203</u>
Less: Allowance for Doubtful Accounts	<u>22</u>	<u>23</u>	<u>-</u>
Net Accounts Receivable	<u>\$ 206</u>	<u>\$ 180</u>	<u>\$ 203</u>

These amounts represent receivables related to fees for boiler and pressure vessel safety inspections performed by the Office.

<u>Fire Prevention Fund - 047</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Age</u>			
Current	\$ 299	\$ 320	\$ 235
1-30 days	24	19	38
31-90 days	27	27	19
91-180 days	16	18	12
181 days to 1 year	17	12	27
Over 1 year	<u>54</u>	<u>53</u>	<u>58</u>
Total	<u>437</u>	<u>449</u>	<u>389</u>
Less: Allowance for Doubtful Accounts	<u>44</u>	<u>43</u>	<u>-</u>
Net Accounts Receivable	<u>\$ 393</u>	<u>\$ 406</u>	<u>\$ 389</u>

These amounts represent receivables related to fees for boiler and pressure vessel safety inspections and elevator inspections performed by the Office. The Office invoices the customer for services performed. Past due invoices are sent monthly after 45 days. If payment is not received, customer's certificate is withheld.

Note: The above schedule has been derived from the Office's Quarterly Summary of Accounts Receivable (C-97 and C-98 Reports) submitted to the Office of the Comptroller. However we noted certain errors in the Office's reporting of accounts receivable (see Finding Code 2014-005).

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Fiscal Years Ended June 30,
(amounts expressed in thousands)

<u>Underground Storage Tank Fund - 072</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Age</u>			
Current	\$ 2	\$ 4	\$ 18
1-30 days	6	5	2
31-90 days	22	39	4
91-180 days	20	400	8
181 days to 1 year	52	74	12
Over 1 year	<u>1,035</u>	<u>502</u>	<u>516</u>
Total	<u>1,137</u>	<u>1,024</u>	<u>560</u>
Less: Allowance for Doubtful Accounts	<u>803</u>	<u>393</u>	<u>-</u>
Net Accounts Receivable	<u>\$ 334</u>	<u>\$ 631</u>	<u>\$ 560</u>

These amounts represent receivables related to fees for the registration of underground storage tanks by the Office. The Office invoices the customer for services performed. Past due invoices are sent monthly after 45 days. If payment is not received, customer's certificate is withheld.

Note: The above schedule has been derived from the Office's Quarterly Summary of Accounts Receivable (C-97 and C-98 Reports) submitted to the Office of the Comptroller. However we noted certain errors in the Office's reporting of accounts receivable (see Finding Code 2014-005).

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF OPERATIONS (NOT EXAMINED)
For the Two Years Ended June 30, 2014**

AGENCY FUNCTIONS AND PLANNING PROGRAM

FUNCTIONS

The Office of the State Fire Marshal (Office) was created by the State Fire Marshal Act (Public Act 80-147), effective July 21, 1977.

The primary function of the Office is public safety. The Office is dedicated to working with its partners and providing assistance to the fire services in the protection of life, property and the environment through communication, inspection, investigation, certification and licensing. The Office provides its services through the following operating divisions:

Arson Investigation: The Arson Investigation Division is responsible for investigating suspicious fires and explosions throughout the state. Nationally, arson (and suspected arson) is the primary cause of property damage due to fire in the United States and the second leading cause of fire deaths. To combat this serious problem, certified investigators respond to assist fire departments, communities, state and federal agencies 24 hours a day, 7 days a week. Arson investigators are sworn peace officers authorized to interview witnesses, collect evidence, make arrests and appear in court. Also available are accelerant detecting K-9 teams. Canines can detect minute traces of accelerants often used in fires, and can lead investigators to a specific location where physical samples can be taken, analyzed and confirmed by special laboratories.

Fire Prevention: The Fire Prevention Division conducts inspections of buildings for compliance with the Life Safety Code while concentrating efforts on state licensed day care, health care, public schools, and other educational occupancies. The Office fire prevention inspectors also help ensure safety through the inspection of above ground tanks, LP Gas installations, and hotel/motel occupancies. The division is responsible for enforcing the Fire Equipment Distributor and Employee Regulation Act, Fire Sprinkler Contractor Licensing Act, Pyrotechnic Operator and Distributor Licensing Act and the Furniture Fire Safety Act. The division also inspects buildings and exhibits at all county fairs and the state fairs in Springfield and DuQuoin.

Boiler and Pressure Vessel Safety: The Boiler and Pressure Vessel Safety Division regulates the construction, installation, operation, inspection, and repair of boilers and pressure vessels throughout the state. The division conducts in-service inspections of various applications in schools, hospitals, churches, factories, day care centers, restaurants, dormitories, libraries, municipal buildings, refineries, chemical plants, prisons, and other public facilities.

Petroleum and Chemical Safety: The Petroleum and Chemical Safety Division was created to manage the problems caused by the thousands of underground storage tank systems containing petroleum or hazardous chemicals. The division regulates petroleum and chemical storage tanks through registration to ensure the protection of public health and safety. The division has registered more than 73,000 tanks in Illinois. Other duties include issuing permits for all tank installations, removals, repairs, upgrades, relining, and abandonment-in-place. Eligibility and deductibility determinations are also made to determine if a tank owner can access the leaking underground storage tank fund. Inspectors in this division respond to petroleum and chemical leaks and spills.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF OPERATIONS (NOT EXAMINED)
For the Two Years Ended June 30, 2014**

AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

Personnel Standards and Education: The Personnel Standards and Education Division is responsible for the standardization and enhancement in the levels of education and training for firefighters and professionals in Illinois, with the highest priorities placed on safety and career advancement.

Elevator Safety: The Elevator Safety Division is responsible for implementing the Elevator Safety and Regulation Act through the registration, inspection, and certification of conveyances and the licensing of contractors, mechanics, inspectors, inspection companies and apprentices. The division assures that conveyances are correctly and safely installed and operated within the State of Illinois outside the City of Chicago by regulating the design, installation, construction, operation, inspection, testing, maintenance, alteration and repair of elevators, dumbwaiters, escalators, moving sidewalks, platform lifts, stairway lifts and automated people movers in accordance with all applicable statutes and rules.

Technical Services: The Technical Services Division supports other operating divisions within the agency, as well as the fire service and regulated public, with technical and engineering expertise. Personnel in this division perform plan reviews, recommend code interpretations, represent the Office on state and national code committees and task forces, assist other divisions with continuing education of inspection personnel, and make presentations to the public and the regulated community relative to technical issues. The division also provides expert advice in the agency's rulemaking processes for a variety of subjects including: Life Safety Code enforcement, aboveground tank storage regulation, LP-Gas regulation and myriad other fire prevention and petroleum and chemical safety related issues.

Management Services and Public Education: The Management Services and Public Education Division supports other operating divisions within the Office (mail, vehicles) as well as provide public education on fire safety. The division is responsible for training and working with Illinois Fire Departments to enter fire incidents into the National Fire Incident Reporting System. The division is responsible for the fire equipment exchange program, smoke alarm program, maintaining the Firefighter Memorial at the capital, Illinois Fire Museum at the Illinois State Fairgrounds, and coordinating the Medal of Honor Ceremony. Some of the training programs include "Remembering When", which is a fire prevention program for older citizens, and "Risk Watch", which is a program designed to teach children about hazards and how to prevent injuries.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF OPERATIONS (NOT EXAMINED)
For the Two Years Ended June 30, 2014**

AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

PLANNING PROGRAM

The Office has its own planning program. Short-term goals reflect the objectives of a more current nature to address improvements of deficiencies in programs that can be resolved at the agency level and within budgetary constraints. Some specific short-term goals identified by the Office include:

- Review, update, or develop division policies and procedures.
- Review and refine the State Certification Advisory Committee (SCAC) policies and procedures for streamlining fire fighter certification courses.
- Expansion of on-line license, certification and fee processing.
- Upgrading of data processing systems to permit more efficient processing of permits, regulations, inspections and statistical reports.

The Office's long-range planning is accomplished via collaboration between executive staff and division directors. The committee is charged with developing goals for the Office and plans to attain those goals. The State Fire Marshal and executive staff monitor the goals with assistance from the division directors through monthly reporting. The long-range priorities of the Office have been identified as follows:

- Undertaking a comprehensive review of State statutes and administrative rules governing the Office's divisions and advocate for important updates to better serve the public interest.
- Leading a comprehensive strategic planning process to include an evaluation of the Office's mission and vision, while also integrating a structural reorganization to maximize staffing resources.
- Facilitating the development of a long-range strategic plan to address the evolving needs of the fire service in Illinois.
- Supporting the expansion of regional training for Illinois' firefighters.
- Further developing electronic training and educational resources.
- Upgrading existing State-required codes and standards to more recent editions to better protect the public.
- Expanding the resources available to local fire departments.
- Develop a strategic enforcement plan which provides uniform procedural due process protections to affected individuals and entities who appeal final decisions of the Office of the State Fire Marshal.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF OPERATIONS (NOT EXAMINED)
For the Fiscal Years Ended June 30,**

AVERAGE NUMBER OF EMPLOYEES

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

<u>Function</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Administration	26	25	28
Arson Investigation	17	18	17
Boiler and Pressure Vessel Safety	19	19	18
Elevator Safety	7	7	5
Fire Marshal (Comptroller payroll)	1	1	1
Fire Prevention	22	21	22
Homeland Security	-	-	-
Personnel Standards and Education	9	9	9
Public Education	1	1	1
Technical Services	6	5	5
Underground Storage Tank	<u>22</u>	<u>20</u>	<u>16</u>
Total average full-time employees	<u>130</u>	<u>126</u>	<u>122</u>

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Fiscal Years Ended June 30,**

Arson Investigation Division

Mission Statement: To promote fire investigation and law enforcement services to the citizens of the State of Illinois through complete and thorough investigations, evidence collection and professional expert testimony in court proceedings.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Fire Investigations	1,100	1,096	1,066
Canine Investigations	300	198	283
Investigators as of June 30,	17	18	17

Boiler and Pressure Vessel Safety Division

Mission Statement: To regulate the construction, installation, inspection and repair of boilers and pressure vessels to ensure conformity with all adopted safety codes and standards.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Active Boilers and Pressure Vessels Requiring Inspections	98,800	98,658	99,085
Inspections Performed	46,835	45,318	45,924
Percentage of Boiler and Pressure Vessels that are Past Due for an Inspection	0.37%	0.35%	3.30%
Investigators as of June 30,	19	19	18

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED), CONTINUED
For the Fiscal Years Ended June 30,**

Elevator Safety Division

Mission Statement: To assure that conveyances are correctly and safely installed and operated within the State by regulating the design, installation, construction, operation, inspection, testing, maintenance, and alteration of conveyances.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Conveyance Inspections Performed	34,161	29,801	33,852
Contractor Licenses Issued	31	60	31
Inspector Licenses Issued	96	80	107
Mechanic Licenses Issued	387	1,137	330
Apprentice Licenses Issued	30	17	19
Inspection Company Licenses Issued	16	30	21
Average number of employees as of June 30,	7	7	5

Fire Prevention Division

Mission Statement: To prevent the loss of life and damage to property through effective enforcement of State fire safety codes.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Fire Prevention Inspections	10,246	9,901	13,078
Fire Prevention Inspectors as of June 30,	22	21	22

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED), CONTINUED
For the Fiscal Years Ended June 30,**

Personnel Standards and Education Division

Mission Statement: To promote and protect the health, safety and welfare of the public and to encourage and aid municipalities, counties and other local governmental agencies by maintaining a high level of training for fire service personnel.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Fire Departments Participating	947	974	985
Examinations	8,378	8,855	9,257
Certifications	12,368	13,466	13,260
Fire Department Personnel Submitted For Training Reimbursement	1,328	1,575	2,194
Average number of employees as of June 30,	9	9	9

Technical Services Division

Mission Statement: To ensure an understanding of, and compliance with the State's fire safety and petroleum storage rules by offering plan review, engineering, and continuing education efforts delivered to both Office personnel and the regulated community.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Building, Renovation, Fire Suppression and Detection System Plans Reviewed	213	242	229
Applications Reviewed for UST, AST and LPF-Tank Work	939	679	796
Applications Reviewed for Service Station Work	N/A	N/A	52
Telephone, Email, and Written Inquiries Handled	7,226	6,864	11,930
Employee Training Hours Delivered	1,347	749	809
Average number of employees as of June 30,	6	5	5

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED), CONTINUED
For the Fiscal Years Ended June 30,**

Underground Storage Tank (UST) Division

Mission Statement: To protect against the threat to human safety and contamination of the environment that can occur by the underground storage of petroleum products and other hazardous substances through prevention, education, and enforcement.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Active USTs	20,546	20,821	21,138
UST Tanks Maintained	116,977	116,289	115,569
UST Facility Inspections	10,785	8,516	10,026
Eligibility Applications Received	284	344	362
Self-Service Gasoline Facility Inspections	3,481	2,939	3,612
Average number of employees as of June 30,	22	20	16